

2024 偉訓科技股份有限公司
2024 Compucase Enterprise Co., Ltd.

永續報告書
ESG Report

目錄

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關於本報告書

About This Report

2-2	組織永續報導中包含的實體 Entities Included in the Organization's Sustainability Report
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2-4	資訊重編 Restatement of Information
2-5	外部保證/確信 External Assurance

本報告書為偉訓科技股份有限公司(以偉訓科技、偉訓、本公司、我們簡稱表示)發行的第三本永續報告書，偉訓科技秉持公開透明、誠信踏實的原則，呈現對利害關係人在環境保護、社會責任、公司治理各面向之具體成果及績效數據，期望透過本報告書，瞭解偉訓科技於 2024 年實踐企業社會責任之承諾。

This report is the third sustainability report issued by HEC Technology Co., Ltd. (hereinafter referred to as HEC Technology, HEC, the Company, or We). Adhering to the principles of openness, transparency, integrity, and diligence, HEC Technology presents to its stakeholders the concrete achievements and performance data across environmental protection, social responsibility, and corporate governance. Through this report, the Company aims to demonstrate its commitment to fulfilling corporate social responsibility in 2024.

報告書範疇

Scope of the Report

2-2&2-4&2-5

本報告書資訊揭露期間為 2024 年 1 月 1 日至 2024 年 12 月 31 日，內容範疇以臺灣據點(偉訓科技股份有限公司)、中國製造廠(東驛電子)為營運主體，並部分揭露於臺灣據點(富驛企業、力韓)及中國製造廠(安遠偉昌豐、廣東峰德)等關係企業。

The information disclosure period of this report covers January 1, 2024, to December 31, 2024. The scope primarily focuses on the Taiwan operations (Compucase Enterprise Co., Ltd.) and the China manufacturing plant (LFD, while partially including affiliated companies at the Taiwan sites (LFE, OPTIMA) and China manufacturing plants (Anyuan Weichangfeng Electronic Co., Ltd., Optima Healthcare Inc.(Gd)).

有關財務數據以勤業眾信聯合會計師事務所簽證後公開發行之合併財務報表為主，以新臺幣計算單位，與本公司編制之公開年報資料一致。此外，部分數據則引用政府機關網站公開發佈的資料，並以一般慣用之數值描述方式呈現，如有推估之情形，會於各相關章節註明。本報告書若有資訊重編將於相關資訊揭露處備註說明資訊重編之理由及範圍。

Financial data are based on the consolidated financial statements audited and publicly issued by Deloitte Taiwan, presented in New Taiwan Dollars (NTD), and consistent with the Company's publicly released annual report. Additionally, some data are sourced from publicly available information on government websites and presented using commonly used numerical formats. Any estimated data will be clearly indicated in the relevant sections. In case of any restatement of information, the reasons and scope will be Remarksd in the corresponding disclosure sections.

本報告書所揭露的相關資訊，由第三方國際驗證機構「法國標準協會集團-法標國際認證(股)公司」根據 AA1000 v3 保證標準之第一類型(Type 1)中度保證等級進行查證，以確保報告書符合準確性、平衡性、清晰性、可比較性、可靠性及時效性等品質原則。為落實本公司企業永續發展相關資訊之透明揭露，本公司已於 2024 年 12 月 31 日前已建立永續報告書編製及確信之作業程序，並納入內部控制制度。最終經永續發展委員會各推動中心主管複核修訂，再循行政程序送總經理與董事長核閱後定稿發行。

The disclosed information in this report has been verified by the third-party international assurance organization, Bureau Veritas Group – Bureau Veritas Certification (Taiwan) Co., Ltd., according to the AA1000 v3 Assurance Standard, Type 1 moderate assurance level. This ensures that the report adheres to principles of accuracy, balance, clarity, comparability, reliability, and timeliness. To ensure transparent disclosure of corporate sustainability information, the Company established procedures for sustainability report preparation and assurance by December 31, 2024, which have been incorporated into the internal control system. The report is finalized after review and revision by the heads of each promoting center under the Sustainability Development Committee and is subsequently submitted through administrative procedures for approval by the General Manager and Chairman.

報告書揭露範疇說明：Explanation of the Report's Disclosure Scope:

偉訓集團合併財務報告之公司 Companies Included in the Consolidated Financial Statements of HEC Group	
報告書揭露的實體 Entities Disclosed in the Report	● 偉訓科技股份有限公司 Compucase Enterprise Co., Ltd. ● 富驊企業股份有限公司 Loyalty Founder Enterprise Co., Ltd. ● 力韓股份有限公司 Optima Healthcare Inc. ● 安遠偉昌豐電子有限公司 Anyuan Weichangfeng Electronic Co., Ltd. ● 東莞東驊電子科技有限公司 Loyalty Founder Enterprise Company(D.G) Ltd. ● 廣東峰德機械有限公司 Optima Healthcare Inc.(Gd)
報告書未揭露的實體 Entities Not Disclosed in the Report	● 偉訓國際投資有限公司 Wei Shun Int'l Investments (BVI) Co., Ltd. ● 大盛集團有限公司 Great Success Group Ltd. ● 亞碩國際通路股份有限公司 Power Master Co.,Ltd. ● Compucase Corporation (UCC) ● Compucase Janpan Co. Ltd. (JCC) ● Cougar Korea Co. Ltd. (KCC) ● 環球鴻富控股有限公司 Global Treasure Holdings Co., Limited ● 環球恆豐控股有限公司 Global Plenum Holdings Co., Limited ● 偉長興電子(深圳)有限公司 Wei Chang Xing Electronics (Shen Zhen) Co., Ltd. ● 偉裕國際貿易(深圳)有限公司 Wei Yu International Trading (Shenzhen) Co., Ltd. ● 偉碩電子(深圳)有限公司 Shuo Electronics (Shen Zhen) Co., Ltd. ● 偉盛豐科技(吉安)有限公司 Wei Sheng Feng Technology (Ji An) Co., Ltd. ● 東莞偉橋電子有限公司 Dongguan Weichiao Electronics Co., Ltd. ● 安遠偉嘉電子有限公司 Anyuan Weijia Electronic Co., Ltd. ● 東莞超鋒雷射精機有限公司 Dongguan Chaofeng Laser Precision Machinery Co., Ltd. ● Axxion Group Corp. ● Loyalty Founder Enterprise Corp. Ltd. ● Axxion Mexico-LFE AS. De C.V. ● Loyalty Founder Enterprise Co. (H.K.) Ltd. ● Global Star (H.K) Holding Limited ● Harmonic Star Investment Limited

撰寫依循

Prepared in Accordance With

本報告書依循全球報告倡議組織(Global Reporting Initiative, GRI)於 2021 年公佈之通用準則(GRI Standards: 2021)作為主要揭露架構，揭露方向亦與「上市上櫃公司永續發展實務守則」、SASB 永續會計準則(Sustainability Accounting Standards Board, SASB)以及氣候相關財務揭露框架(Task Force on Climate-related Financial Disclosures, TCFD)規定進行編撰。

This report is prepared in accordance with the Global Reporting Initiative (GRI) Universal Standards (GRI Standards: 2021) as the primary disclosure framework. The disclosure direction also aligns with the “Sustainable Development Best Practice Principles for Listed Companies,” the SASB Sustainability Accounting Standards (Sustainability Accounting Standards Board, SASB), and the Task Force on Climate-related Financial Disclosures (TCFD) guidelines.

發行時間

Publication Date

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為求本報告書資訊的完整性，部分內容會涵蓋 2024 年 1 月 1 日之前，以及 2024 年 12 月 31 日之後，未來亦持續規劃每年定期發行永續報告書。

To ensure the comprehensiveness of the information in this report, some content covers periods prior to January 1, 2024, as well as after December 31, 2024. Moving forward, the Company plans to issue sustainability reports on an annual basis.

- 上一發行時間：2024 年 7 月
Previous Publication Date: July 2024
- 現行發行時間：2025 年 8 月
Current Publication Date: August 2025
- 下一發行時間：2026 年 8 月
Next Publication Date: August 2026

聯絡窗口

Contact Point

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對本報告書有任何疑問，或是對偉訓有任何指導或建議，歡迎您與我們聯繫。

If you have any questions regarding this report, or any guidance or suggestions for HEC, please feel free to contact us.

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永續期許

Sustainability Aspirations

2-22	永續發展策略的聲明 Sustainability Strategy Statement
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2-22

感謝各位持續關注偉訓科技「永續報告書」，我們以本報告書作為與所有利害關係人溝通的管道，及向社會大眾揭露偉訓科技在體現社會責任、邁向永續經營的投入及成果。

We sincerely thank everyone for their continued attention to HEC Technology's "Sustainability Report." This report serves as a communication channel with all stakeholders and as a means to disclose to the public the Company's efforts and achievements in fulfilling social responsibility and advancing sustainable operations.

偉訓科技成立於 1979 年，憑藉專業團隊的研發實力，自 1989 年起由汽車零件製造廠成功跨入資訊產業，並且成長至目前的規模，累積四十多年來機電整合經驗，如今已在電腦機殼以及電源供應器建立了良好的信譽。

Founded in 1979, HEC Technology leveraged the R&D capabilities of its professional team to successfully transition from an automotive parts manufacturer into the information technology industry in 1989. Over more than forty years, the Company has accumulated extensive experience in electromechanical integration and has established a strong reputation in computer chassis and power supply manufacturing.

偉訓科技一直以來將環境保護、社會參與及公司治理視為重要的營運策略，2024 年在公司經營團隊及全體同仁的努力下，全球合併總營收為 NTD 74.02 億，營業淨利 NTD 4.8 億；稅後淨利 NTD 6.39 億，每股稅後盈餘(EPS)為 NTD 4.61，充分展現偉訓科技面對氣候變遷挑戰，持續提升核心競爭力、改善營運體質，成功獲利的成果。

HEC Technology has always regarded environmental protection, social participation, and corporate governance as key operational strategies. In 2024, through the efforts of the management team and all employees, the global consolidated revenue reached NTD 7.402 billion, operating profit was NTD 480 million, net profit after tax was NTD 639 million, and earnings per share (EPS) was NTD 4.61. These results demonstrate the Company's ability to address the challenges of climate change, continuously enhance core competitiveness, improve operational efficiency, and achieve profitability.

在環境面

Environmental Initiatives

已完成集團內合併報表子公司之溫室氣體盤查，並針對六家碳排量最大的公司進行 ISO 14064-1 外部查證作業，對於溫室氣體總量及來源提供基礎數據，作為後續減量依據，持續滾動檢視並汰換辦公區域及廠區老舊機台，提升能源使用效率朝向淨零碳努力前進，我們持續研發高效能電源供應器。

The Company has completed a greenhouse gas inventory for all subsidiaries included in the consolidated group financial statements. ISO 14064-1 external verification has been conducted for the six companies with the highest carbon emissions, providing baseline data on total emissions and sources for future reduction efforts. We continue to review and replace outdated equipment in offices and factories to improve energy efficiency and advance toward net-zero carbon goals, while also continuing the R&D of high-efficiency power supplies.

在社會面

Social Initiatives

持續推動對偏鄉小學的贊助計畫及中低收入戶關懷行動。並於 2020 年開始導入責任商業聯盟 (RBA) 行為準則，持續維持銀牌等級認證，將 RBA 行為準則理念擴展至供應商。

We continue to support rural elementary school sponsorship programs and initiatives for low-income households. Since 2020, we have implemented the Responsible Business Alliance (RBA) Code of Conduct, maintaining silver-level certification, and have extended the RBA principles to our suppliers.

在公司治理面

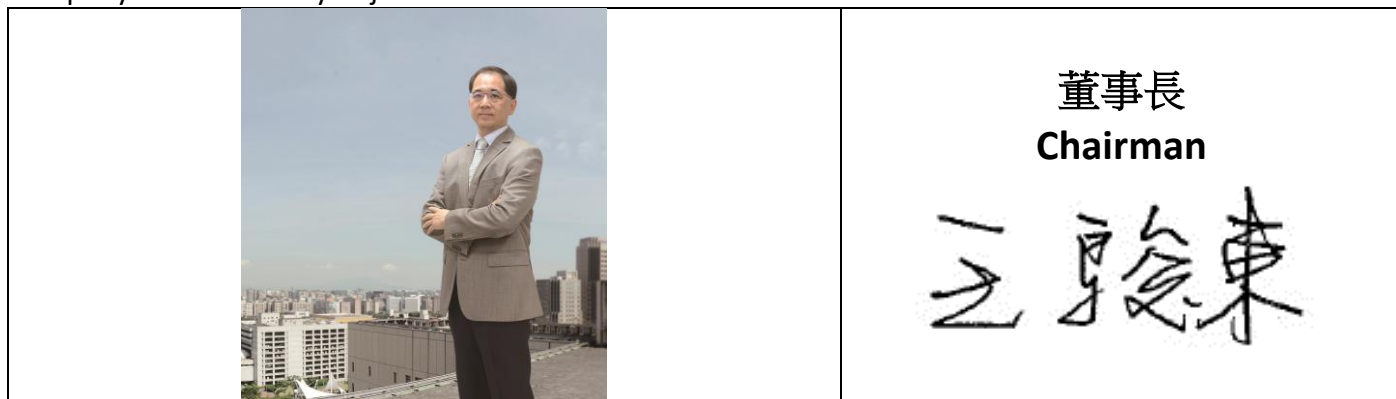
Corporate Governance

為了回應社會大眾對 ESG 治理的高度關注，2023 年偉訓科技成立了永續發展委員會，以掌握全球永續發展趨勢，並透過 ISO 27001 資通安全管理系統之導入，強化資通安全事件之應變處理能力，保護公司與客戶之資產安全，本公司完成智慧財產管理計畫之訂定，確保公司研發技術與專利之永續發展。

In response to public attention on ESG governance, HEC Technology established the Sustainability Development Committee in 2023 to monitor global sustainability trends. By implementing the ISO 27001 Information Security Management System, we have strengthened our ability to respond to information security incidents, protecting the assets of both the Company and our clients. Additionally, the Company has established an Intellectual Property Management Plan to ensure the sustainable development of our R&D technologies and patents.

展望未來，我們將持續努力平衡經濟、社會和環境三方面的需求和利益，為所有利害關係人創造多贏、為社會增加經濟價值，實現公司永續經營目標。

Looking ahead, we will continue to balance the economic, social, and environmental needs and interests of all stakeholders, create mutual benefits, generate economic value for society, and achieve the Company's sustainability objectives.



永續績效

Sustainability Performance

E 環境面 E Environmental Aspect
東驊宿舍及辦公室汰換老舊空調共 28 台，預估年節電：3.81 萬度 At Donghua dormitories and offices, 28 outdated air conditioners were replaced, with an estimated annual electricity savings of 38,100 kWh.
汰換老舊 150P 空壓機一台，年節電 11.5 萬度 One outdated 150P air compressor was replaced, resulting in an estimated annual electricity savings of 115,000 kWh.
更換 160 噸 15KW 沖床永磁馬達一台，測試後節能 61%，年節電 1.1 萬度 One 160-ton, 15 kW punch press was upgraded with a permanent magnet motor, achieving 61% energy savings in testing, with an estimated annual electricity savings of 11,000 kWh.
東驊廠區及宿舍屋頂安裝太陽能板，預計 2025 年 5 月動工，年均發電 130 萬度 Solar panels will be installed on the rooftops of Donghua factory and dormitories, scheduled to commence in May 2025, with an estimated annual power generation of 1.3 million kWh.
2024 年無違反有關環境保護法規，亦無罰款 In 2024, there were no violations of environmental protection regulations, and no fines were imposed.
S 社會面 S Social Aspect
2024 年並無強迫勞動違規事項 In 2024, there were no violations related to forced labor.
2024 年度無歧視案件 In 2024, there were no discrimination cases.
2024 年無職業病例，亦無重大職災及死亡事件 In 2024, there were no occupational disease cases, nor any major occupational accidents or fatalities.
2024 年偉訓科技及東驊廠持續依循 RBA 之精神，獲得責任商業聯盟行為準則(RBA)銀牌 In 2024, HEC Technology and the Donghua plant continued to follow the spirit of the RBA and were awarded the Responsible Business Alliance (RBA) Code of Conduct Silver Medal.
G 公司治理面 G Corporate Governance Aspect
本公司重視董事會組成之多元性，包括性別及專業等要素，董事成員之遴選除考量公司治理要求外，並依據公司發展策略所需尋求適任人選。董事會由 10 席董事組成，包含 3 名女性董事，優於臺灣上市櫃公司董事會成員組成性別平等之現況。董事會成員分別具財稅、會計、企管、企研、國際貿易、電機及法律等產業經驗及跨產業領域之多元互補能力，符合公司經營及治理的需求。 The Company values the diversity of its Board of Directors, including factors such as gender and professional expertise. In selecting board members, considerations are given not only to corporate governance requirements but also to identifying suitable candidates aligned with the Company's development strategy. The Board of Directors consists of 10 members, including 3 female directors, which exceeds the current gender equality status of board composition among listed companies in Taiwan. The board members collectively possess experience in taxation, accounting, business management, business research, international trade, electrical engineering, and law, along with diverse and complementary cross-industry expertise, meeting the Company's operational and governance needs.
現任董事長於對公司長期以來之發展極度熟悉，有助於公司穩定經營與業務拓展。就董事會運作上，亦本於尊重各董事專業之精神，重大議案或其他專案均視需求事前與其他董事溝通討論，會議進行過程亦諮詢各董事之專業意見，全體董事積極任事，與管理階層互動密切，得以有效提高議案決策之效益，並形成良好之董事會議事文化。

The current Chairman is highly familiar with the Company's long-term development, which contributes to stable operations and business expansion. In terms of board operations, the Company upholds the principle of respecting each director's professional expertise. Major proposals or other projects are communicated and discussed with other directors in advance as needed. During meetings, the professional opinions of all directors are also sought. All directors actively fulfill their duties and maintain close interaction with management, thereby enhancing the effectiveness of decision-making on proposals and fostering a positive boardroom culture.
本公司獨立董事皆為業界傑出人士，四位獨立董事皆勇於任事，除對董事會及審計委員會薪資報酬委員會之運作積極參與、貢獻所長，發揮督導職能外，更積極參與公司策略相關專案，在公司治理提升及經營策略擬定充分發揮指導功能。 All of the Company's independent directors are distinguished professionals in their respective fields. The four independent directors diligently fulfill their duties, actively participating in and contributing their expertise to the operations of the Board of Directors, the Audit Committee, and the Compensation Committee, while exercising their supervisory functions. In addition, they are deeply involved in projects related to corporate strategy, fully performing their advisory role in enhancing corporate governance and formulating business strategies.
2024 年本公司 ESG 報告書獲頒勞動部職業安全衛生署「職業健康與安全指標主動評比」績優企業 In 2024, the Company's ESG Report was recognized by the Occupational Safety and Health Administration of the Ministry of Labor as an Outstanding Enterprise in the "Proactive Evaluation of Occupational Health and Safety Indicators."
2024 年並無因違反法規而有重大罰款之情事 In 2024, there were no significant fines imposed on the Company for regulatory violations.
2024 年無侵犯客戶隱私或遺失客戶資料之情事發生 In 2024, there were no incidents of customer privacy infringement or loss of customer data.
2024 年偉訓科技客戶滿意度平均分數為 89.9 分 In 2024, the average customer satisfaction score for HEC Technology was 89.9.
2024 年富驊企業客戶滿意度平均分數為 87.78 分 In 2024, the average customer satisfaction score for LFE was 87.78.
2024 年力韓客戶滿意度平均分數為 100 分 In 2024, the average customer satisfaction score for OPTIMA was 100.
2024 年舉辦關懷鄰里寒冬送暖活動，公益費用共 133,900 元 In 2024, a "Winter Care for the Community" event was held, with total charitable expenses amounting to NTD 133,900.

偉訓科技獲獎榮耀

Awards and Honors of HEC Technology

經由客戶頒發的最佳品質獎、最佳供應商獎、最佳合作夥伴獎，偉訓科技有信心為客戶提供更高品質與服務的產品。

By receiving the Best Quality Award, Best Supplier Award, and Best Partner Award from clients, HEC Technology is confident in providing customers with products of higher quality and superior service.

		
2018 年傑出表現獎 2018 Outstanding Performance Award	2019 年最佳供應商獎 2019 Best Supplier Award	2020 年最佳供應商獎 2020 Best Supplier Award
		
2021 年最高品質獎 2021 Top Quality Award	2022 年最高品質獎 2022 Top Quality Award	2022 年最佳供應商獎 2022 Best Supplier Award
		
2023 年最佳合作夥伴獎 2023 Best Partner Award	2024 年最佳供應商獎 2024 Best Supplier Award	2024 年績優企業獎 2024 Outstanding Enterprise Award

一、推動永續發展

Promoting Sustainable Development

1.1 企業概況

Company Overview

2-1	組織詳細資訊 Detailed Organizational Information
2-6	活動、價值鏈和其他商業關係 Activities, Value Chain, and Other Business Relationships
2-28	公協會的會員資格 Membership in Public Associations

公司營運總覽

Company Operations Overview

2-1

偉訓集團基本資料 Basic Information of HEC Group				
總公司名稱 Head Office Name	偉訓科技股份有限公司 COMPUCASE ENTERPRISE CO., LTD.			
英文名稱 English Name	COMPUCASE ENTERPRISE CO., LTD.			
成立時間 Establishment Date	1979/02/16			
董事長 Chairman	王駿東 Bill Wang			
總經理 General Manager	王駿東 Bill Wang			
營運據點 Operating Locations	臺灣據點 Taiwan Locations		中國製造廠 Manufacturing Plants in China	
	名稱 Name	地址 Address	名稱 Name	地址 Address
	偉訓科技股份有限公司 Compucase Enterprise Co., Ltd.	臺南市安南區安和路二段 54 巷 225 號 No. 225, Lane 54, Section 2, Anhe Road, Annan District, Tainan City	安遠偉昌豐電子有限公司 Anyuan Weichangfeng Electronic Co., Ltd.	江西省贛州市安遠縣版石鎮版石工業園縱三路 Zongsan Road, Banshi Industrial Park, Banshi Town, Anyuan County, Ganzhou City, Jiangxi Province
	富驊企業股份有限公司 Loyalty Founder Enterprise Co., Ltd.	臺南市安南區安東里安和路 2 段 54 巷 225 號 No. 225, Lane 54, Section 2, Anhe Road, Andong Village, Annan District, Tainan City	東莞東驊電子科技有 限公司 Loyalty Founder Enterprise Company(D.G) Ltd..	廣東省東莞市清溪鎮清樟路清溪段 70 號 No. 70, Qingxi Section, Qingzhang Road, Qingxi Town, Dongguan City, Guangdong Province
	力韓股份有限公司 Optima Healthcare Inc.	桃園市桃園區汴洲里經國路 859 號 11 樓之 1、11 樓之 2 11th Floor-1 and 11th Floor-2, No. 859, Jingguo Road, Bianzhou	廣東峰德機械有 限公司 Optima Healthcare Inc.(Gd)	廣東省東莞市清溪鎮清樟路清溪段 70 號 101 室 11th Floor-1 & 11th Floor-2, No. 859, Jingguo Road, Bianzhou

		Village, Taoyuan District, Taoyuan City		Village, Taoyuan District, Taoyuan City
員工人數 Number of Employees	臺灣據點 Taiwan Locations		中國製造廠 Manufacturing Plants in China	
	● 偉訓科技 HEC Technology：134 人 HEC Technology：134 people		● 偉昌豐 WCF：614 人 WCF：614 people	
	● 富驊企業 LFE：27 人 LFE：27 people		● 東驊 LFD：955 人 LFD：955 people	
	● 力韓 OPTIMA：19 人 OPTIMA：19 people		● 峰德 FD：154 人 FD：154 people	
公司類型 Company Type	上市 Publicly Listed			
實收資本額 Paid-in Capital	1,132,856,260 元 NT\$1,132,856,260			
公司外觀 Company Exterior				

持股結構表 Shareholding Structure Table		
截止日期：2025/04/22 As of Date：2025/04/22		
股東 Shareholders	持有股數 Number of Shares Held	持股比例 Shareholding Ratio
金融機構 Financial Institutions	534,000	0.5%
其他法人 Other Legal Entities	44,704,898	39.5%
個人 Individuals	55,307,952	48.8%
外國機構及外國人 Foreign Institutions and Foreigners	12,738,776	11.2%
備註：持股結構數據揭露於 2024/01/01~2024/12/31，截止日期係依據裁簽日為主。 Remark: Shareholding structure data is disclosed for the period from 2024/01/01 to 2024/12/31, with the cutoff date based on the signing date.		

2-6&2-6

偉訓科技為電子零組件業，業務涵蓋電腦機殼、伺服器機箱、電源供應器及電腦週邊產品等項目，具備設計、研發與製造能力。產品銷售遍及全球，包括亞洲、美洲、歐洲等國家與地區，銷售管道涵蓋品牌客戶、系統組裝廠、代理商與經銷商等。

HEC Technology operates in the electronic components industry, with business covering computer cases, server chassis, power supplies, and computer peripheral products. The company possesses design, research and development, and manufacturing capabilities. Its products are sold globally, including in Asia, the Americas, and Europe, through channels such as brand clients, system integrators, agents, and distributors.

為強化營運布局與產業鏈整合，偉訓科技進一步拓展伺服器與 POS 機機殼等領域之製造能力；並涉足醫療長照與電競產品製造業，拓展多元業務領域。富驊及力韓產品皆行銷國際，合作夥伴遍及 IT 產業品牌、醫療與長照機構等。

To strengthen its operational layout and integrate the industrial chain, HEC Technology has further expanded its manufacturing capabilities in server and POS machine chassis, while also venturing into the manufacturing of medical, long-term care, and gaming products to diversify its business areas. Both LFE and Liwei products are marketed internationally, with partners across IT industry brands, medical institutions, and long-term care organizations.

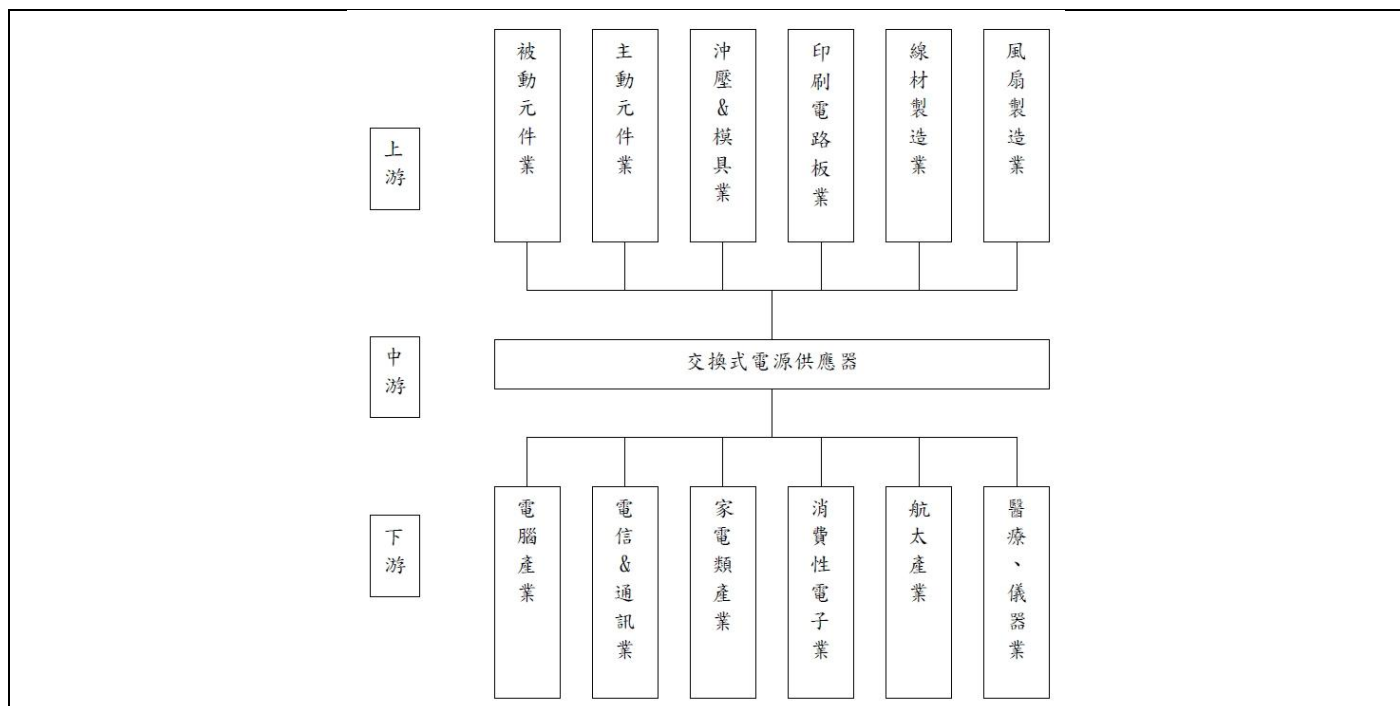
整體而言，偉訓科技透過全球化銷售布局，建立起多元且具彈性的營運模式，致力於提升產品價值與服務能量，持續拓展在資訊科技與長照醫療產業的影響力。

Overall, HEC Technology has established a diverse and flexible operational model through global sales deployment, aiming to enhance product value and service capacity, and continuously expand its influence in the information technology and long-term care medical industries.

產品項目 Product Categories	銷售區域 Sales Regions	客戶類型 Customer Types	銷售量 Sales Volume	銷售量單位 Unit of Sales Volume
電腦週邊產品 Computer Peripheral Products	台灣、亞洲、歐洲、美洲 Taiwan, Asia, Europe, Americas	代工、自有品牌 OEM, Own Brand	7,031,652	PCS
電源供應器等資訊產品 Power Supplies and Other Information Products	台灣、亞洲、歐洲、美洲 Taiwan, Asia, Europe, Americas	代工、自有品牌 OEM, Own Brand	2,407,042	

本公司上中下游供應鏈如下：

The company's upstream, midstream, and downstream supply chain is as follows:



公協學會參與

Participation in Public Associations and Societies

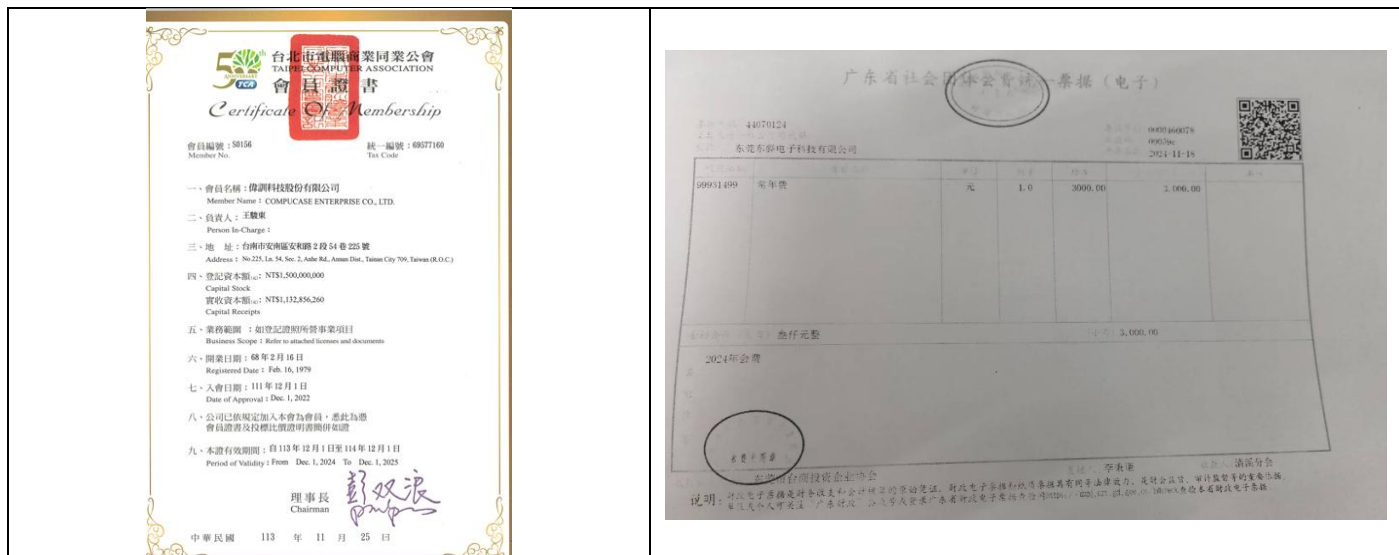
2-28

為持續強化永續及產業競爭力，本公司除專注於本身業務外，亦積極參與公協會組織，與同行業者交流並分享經驗，盼能共同成長。2024 年度偉訓集團主要參加公協學會如下表所示：

To continuously strengthen sustainability and industry competitiveness, the company not only focuses on its core business but also actively participates in public associations and industry organizations, exchanging knowledge and sharing experiences with peers for mutual growth. The main public associations and societies participated in by the HEC Group in 2024 are listed in the table below:

產業公協會、其他會員協會及國家或國際性倡導組織 Industry Associations, Other Membership Associations, and National or International Advocacy Organizations	會員資格 Membership Status
臺北市電腦商業同業公會 Taipei Computer Trade Association	一般會員 General Member
東莞市臺商投資企業協會清溪分會 Dongguan Taiwanese Business Investment Enterprises Association, Qingxi Branch	會員 Member

臺北市電腦商業同業公會 Taipei Computer Trade Association	東莞市臺商投資企業協會清溪分會 Dongguan Taiwanese Business Investment Enterprises Association, Qingxi Branch
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1.2 利害關係人溝通

Stakeholder Communication

2-29	利害關係人議合方針 Stakeholder Engagement Policy
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2-29

本公司代表、各部門主管，針對 2023 年鑑別結果進行回顧與討論，並參考同業報告書中常見之利害關係人，以及 GRI 準則中所列之利害關係人包括：商業夥伴、社福組織、消費者、客戶、員工與其他工作者、政府、當地社區、非政府組織、股東與其他投資人、供應商、公協會、弱勢群體等，最終擇定出 2024 年之重要利害關係人共七類，分別為：政府機關、員工和其他工作者、供應商、股東和其他投資者、金融機構、商業夥伴、客戶。

Our company representatives and department heads conducted a review and discussion on the 2023 identification results, referencing commonly identified stakeholders in peer reports as well as those listed in the GRI Standards, including business partners, social welfare organizations, consumers, customers, employees and other workers, government, local communities, non-governmental organizations, shareholders and other investors, suppliers, industry associations, and vulnerable groups. Ultimately, 7 key stakeholder categories for 2024 were determined, namely: government agencies, employees and other workers, suppliers, shareholders and other investors, financial institutions, business partners, and customers.

利害關係人溝通管道

Stakeholder Communication Channels

利害關係人 Stakeholders	利害關係人 對本公司的意義 及關注議題 The Significance of Stakeholders to Our Company and Their Areas of Concern	溝通管道 Communication Channels	頻率 Frequency	溝通成效 Communication Effectiveness
政府機關-環保局 Government Agencies – Environmental Protection Bureau	本公司所推出的產品、服務及相關營銷行為，皆遵循法規規範，並受主管機關之檢核與監督 The products, services, and related marketing activities offered by our company all comply with regulatory requirements and are subject to inspection and	- 網站申報 Website Submission - 電話 偉訓：06-3560606#122 富驊：03-326-9123#3506 Telephone HEC: 06-3560606#122	- 偉訓廢棄物申報每周二次 HEC waste reporting: twice weekly - 東驊廢棄物申報每月一次 LFD waste reporting: once monthly	廢棄物出廠前完成線上申報，確實管控廢棄物流向，避免違法傾倒造成環境衝擊。2024 年報導期間無任何環保機構的裁罰紀錄。 Waste is reported online before leaving the factory, ensuring proper control of waste flow to prevent illegal

	supervision by competent authorities. 1. 能源 Energy 2. 排放 Emissions	LFE: 03-326-9123#3506 - E-mail 偉訓： hec-service@hec-group.com.tw 富驊： victor-lin@lfe.com.tw - E-mail HEC: hec-service@hec-group.com.tw LFE: victor-lin@lfe.com.tw	若有法規上的疑慮則不定時用電話 / E-mail 溝通 If there are regulatory concerns, communication is conducted via telephone or e-mail as needed	dumping and environmental impact. During the 2024 reporting period, there were no records of penalties from any environmental authorities.
政府機關-消防局 Government Agencies – Fire Department	本公司所推出的產品、服務及相關營銷行為，皆遵循法規規範，並受主管機關之檢核與監督，亦落實消防演練及設置防火管理員 The products, services, and related marketing activities offered by our company all comply with regulatory requirements and are subject to inspection and supervision by competent authorities. Fire drills are also conducted, and fire safety managers are appointed. 1. 職業安全衛生 Occupational Safety and Health	- 網站申報 Website Submission - 電話 偉訓：06-3560606#122 富驊：03-326-9123#3506 Telephone HEC: 06-3560606#122 LFE: 03-326-9123#3506 - E-mail 偉訓： hec-service@hec-group.com.tw 富驊： victor-lin@lfe.com.tw - E-mail HEC: hec-service@hec-group.com.tw LFE: victor-lin@lfe.com.tw	- 消防演練每半年一次 Fire drills are conducted every six months - 防火管理員三年複訓一次 Fire safety managers undergo retraining every three years - 消防檢修申報每年委外執行一次 Fire inspection and maintenance are outsourced and reported once annually - 若有法規上的疑慮則不定時用電話 / E-mail 溝通 If there are regulatory concerns, communication is conducted via telephone or e-mail as needed	1. 偉訓 2024 年 5 月 27 日及 2024 年 10 月 23 日執行消防及緊急應變演練，演練成果報請消防局核備；富驊 2024 年 7 月 5 日執行消防及緊急應變演練，演練成果報請消防局核備(每年執行一次)；東驊 2024 年 7 月 11 日執行消防及緊急應變演練，演練成果報請消防局核備 HEC conducted fire and emergency response drills on May 27, 2024, and October 23, 2024, with the results submitted to the Fire Department for record; LFE conducted a fire and emergency response drill on July 5, 2024, with results submitted to the Fire Department for record (performed annually); LFD conducted a fire and emergency response drill on July 11, 2024, with results submitted to the

				Fire Department for record. 2. 偉訓已派員受訓取得防火管理員資格 1 位，並於 2024 年 4 月 25 日完成消防防護計畫書更新 HEC has assigned one personnel who has completed training and obtained the fire safety manager qualification, and updated the fire protection plan on April 25, 2024. 3. 偉訓於 2024 年 12 月 03 日完成消防檢修申報，報請消防局核備；富驊於 2024 年 9 月 23 日完成消防檢修申報，報請消防局核備 HEC completed fire inspection and maintenance reporting on December 3, 2024, submitted to the Fire Department for record; LFE completed fire inspection and maintenance reporting on September 23, 2024, submitted to the Fire Department for record. 4. 本公司依法進行各項防火管理，降低發生火災之風險 Our company implements all fire safety management measures in accordance with the law to reduce the risk of fire.
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政府機關-勞檢所 Government Agencies – Labor Inspection Office	本公司所推出的產品、服務及相關營銷行為，皆遵循法規規範，並受主管機關之檢核與監督。另依法辦理職災月報表申報，並配合勞動檢查 The products, services, and related marketing activities offered by our company all comply with regulatory requirements and are subject to inspection and supervision by competent authorities. In addition, work-related injury monthly reports are submitted in accordance with the law, and labor inspections are cooperated with. 1. 勞雇關係&勞/資關係&訓練與教育 Labor Relations & Employer/Employee Relations & Training and Education 2. 職業安全衛生 Occupational Safety and Health	偉訓科技、富驊企業： HEC, LFE: ● 網站申報 Website Submission ● E-mail 偉訓：hec-service@hec-group.com.tw 富驊：victor-lin@lfe.com.tw ● E-mail HEC: hec-service@hec-group.com.tw LFE: victor-lin@lfe.com.tw ● 電話 Phone 富驊：03-326-9123#3506 Telephone LFE: 03-326-9123#3506 東驊廠： LFD Factory: ● E-mail ● 會議 Meetings ● 電話 Telephone ● 拜訪 Visits	偉訓科技、富驊企業： HEC, LFE: ● 每月上網進行職災月報表填報 Monthly online submission of work-related injury monthly reports ● 不定期勞動檢查 Labor inspections conducted as needed 東驊廠： LFD Factory: ● 即時 Real-time ● 不定期 As needed ● 即時 Real-time ● 不定期 As needed	2024 年未發生職災案件，亦未接獲勞檢機構罰款 In 2024, there were no occupational accidents, and no fines were imposed by labor inspection authorities.
政府機關-健保局、 政府機關-勞保局 Government Agencies – National Health Insurance Bureau Government Agencies – Labor Insurance Bureau	員工的健保、勞保、勞退皆受主管機關的檢核與監督 Employees' health insurance, labor insurance, and labor pension are all subject to inspection and supervision by competent authorities. 1. 勞雇關係&勞/資關係&訓練與教育 Labor Relations & Employer/Employee Relations & Training and Education	偉訓科技、富驊企業： HEC, LFE: ● 電話 Telephone ● 政府官網訊息公告、信件、公文 Government official website announcements, letters, and documents ● 參與主管機關相關課程及宣導說明會 Participate in relevant courses and informational sessions organized by competent authorities ● E-mail	偉訓科技、富驊企業： HEC, LFE: ● 隨時 At any time ● 隨時 At any time ● 不定期 As needed ● 隨時 At any time 東驊廠： LFD Factory: ● 即時 Real-time ● 不定期 As needed ● 即時 Real-time ● 不定期 As needed	偉訓科技、富驊企業： HEC, LFE: 1. 符合法規規定 Compliant with regulatory requirements 2. 定期舉辦職工福委會會議，2024 年共舉辦 4 場 Regularly hold employee welfare committee meetings; a total of 4 sessions were held in 2024 東驊廠： LFD Factory: 1. 即時了解相關政策 Real-time understanding of relevant policies 2. 直屬主管適時溝通

		偉訓：hec-hr@hec-group.com.tw 富驊：victor-lin@lfe.com.tw E-mail HEC: hec-service@hec-group.com.tw LFE: victor-lin@lfe.com.tw 東驊廠： LFD Factory: ● E-mail ● 會議 Meetings ● 電話 Telephone ● 拜訪 Visits		Timely communication with direct supervisors 3. 定期產銷/跨部門會議，2024 年共舉辦 48 場 Regular production and sales / cross-department meetings; a total of 48 sessions were held in 2024
政府機關-國稅局 Government Agencies – National Tax Bureau	公司依法繳納稅款予稅務機關 The company pays taxes to the tax authorities in accordance with the law. 1. 稅務 Taxation	● 營所稅(企業所得稅)申報書 Business Income Tax (Corporate Income Tax) Declaration Form ● 營業稅申報書 Business Tax Declaration Form ● 電話 Telephone ● 函文往來 Correspondence	● 每年、每季 Annually / Quarterly ● 每月 Monthly ● 不定期 Irregular ● 不定期 Irregular ● 不定期 Irregular	2024 年偉訓支付所得稅 113,435 千元；富驊支付所得稅 25,033 千元；東驊為 CNY 1,841,834 In 2024, HEC paid income tax of NT\$113,435 thousand, Fuhua paid NT\$25,033 thousand, and Donghua paid CNY 1,841,834.
員工和其他工作者 Employees and Other Workers	員工是企業永續經營的砥柱，亦是我們持續成長的驅動力 Employees are the cornerstone of sustainable business operations and also the driving force behind our continuous growth. 1. 水與放流水 Water and Wastewater 2. 勞雇關係&勞/資關係&訓練與教育 Labor Relations & Labor/Management Relations & Training and Education 3. 職業安全衛生 Occupational Safety and Health	偉訓科技： HEC: ● 網站公告 Website Announcements ● 勞資會議 Labor-Management Meetings ● 協商會議 Negotiation Meetings ● 電話 Telephone ● 職工福利委員會會議 Employee Welfare Committee Meetings ● 員工意見箱 Employee Suggestion Box	偉訓科技： HEC: ● 不定期 Irregular ● 3 個月/次、不定期 Every 3 months/Irregular ● 不定期 Irregular ● 即時 Immediate ● 不定期 Irregular ● 隨時 Anytime ● 不定期 Irregular ● 定期 Regular ● 即時 Immediate 富驊企業：	1. 2024 年偉訓舉辦勞資溝通會議 4 場；富驊 4 場 In 2024, HEC held 4 labor-management communication meetings; LFE held 4 meetings. 2. 提供多項福利措施 Multiple welfare measures are provided. 3. 依員工個人工作所需、績效評核結果與職涯發展需要，提供升遷管道及教育訓練，規劃個人發展 Based on individual work requirements,

		● 教育訓練、講座和各類活動 Training, Lectures, and Various Activities ● 績效面談 Performance Reviews ● E-mail hec-hr@hec-group.com.tw 富驊企業： LFE: ● 績效面談 Performance Reviews ● E-mail： victor-lin@lfe.com.tw 東驊廠： LFD: ● E-mail ● 勞資溝通會議 Labor-Management Communication Meetings	LFE: ● 定期 Regular ● 即時 Immediate 東驊廠： LFD: ● 即時 Immediate ● 定期 Regular	performance evaluation results, and career development needs, promotion channels and training are provided to plan personal development. 4. 東莞東驊電子科技有限公司工會委員會 5 場 Dongguan Donghua Electronics Technology Co., Ltd. Union Committee held 5 meetings.
供應商 Suppliers	本公司的產品與服務鏈，皆需仰賴優質供應商穩定的支持與配合，伴隨一同成長 The company's product and service chain relies on the stable support and cooperation of high-quality suppliers, growing together with them. 1. 物料(原物料溯源) Materials (Raw Material Traceability) 2. 職業安全衛生 Occupational Safety and Health	偉訓科技： HEC: ● 電話 Telephone ● 廠商評核 Vendor Evaluation ● E-mail： hec-vendor@hec-group.com.tw 富驊企業： LFE: ● 供應商稽核 Supplier Audits ● 專案會議 Project Meetings ● 品質會議 Quality Meetings ● E-mail： stacey-chen@lfe.com.tw / 電話溝通 東驊廠： LFD: ● 供應商評核 Supplier Evaluation	偉訓科技： HEC: ● 即時 Immediate ● 即時 Immediate ● 即時 Immediate 富驊企業： LFE: ● 每年一次 Once a year ● 視情況召開 Convened as needed ● 視品質異常情況召開 Convened based on quality issues ● 即時 Immediate 東驊廠： LFD: ● 每月 1 次 Once a month ● 即時 Immediate ● 不定期 Irregular	偉訓科技： HEC: 1. 遵守品質管理系統、環境管理系統 Comply with quality management systems and environmental management systems. 2. 遵守 RBA 行為準則，尊重勞工，採用對環境負責的製造程序，提供安全的工作條件 Adhere to RBA Code of Conduct, respect labor, adopt environmentally responsible manufacturing processes, and provide safe working conditions. 富驊企業：

		● 電話與電子郵件聯絡 Telephone and E-mail Communication ● 會議與實地拜訪 Meetings and On-site Visits		LFE: 1. 供應商穩定供貨且符合品質管理、環境安全等規範評鑑，緊密協同合作，提供客戶優良的產品和服務 Ensure suppliers provide stable supply and meet quality management, environmental safety, and other evaluation standards; collaborate closely to provide customers with excellent products and services. 東驊廠： LFD: 1. 遵守品質管理系統、環境管理系統及安全認證優質企業評鑑 Comply with quality management systems, environmental management systems, and safety certification assessments for high-quality enterprises. 2. 透過電子化採購系統，執行綠色採購管理原則，並進行供應鏈包裝材的減量再利用，以減少對環境的負面影響 Implement green procurement management principles through an electronic procurement system and reduce and reuse packaging materials in the
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				supply chain to minimize negative environmental impact.
股東和其他投資者 Shareholders and Other Investors	股東是本公司股票持有者，我們必須對其負責 Shareholders are the holders of the company's stock, and we must be accountable to them. 1. 能源 Energy 2. 水與放流水 Water and Wastewater 3. 排放 Emissions 4. 廢棄物 Waste	● 股東大會 Shareholders' Meeting ● 股東專線 Shareholder Hotline ● 法人說明會 Investor Briefings ● E-mail 偉訓：hec-stock@hec-group.com.tw 富驊：victor-lin@lfe.com.tw - E-mail HEC: hec-stock@hec-group.com.tw LFE: victor-lin@lfe.com.tw	● 每年 1 次 Once a year ● 即時 Immediate ● 每年 1 次 Once a year ● 即時 Immediate	1. 每月公布自結合併營收 Announce monthly consolidated revenue. 2. 每年舉辦法人說明會，俾使投資人瞭解本公司之營運概況 Hold an annual investor briefing to help investors understand the company's operational overview. 3. 公告本公司英文版之股東會議事手冊、股東會年報及議事錄於公開資訊觀測站供投資人參考 Publish the company's English shareholder meeting handbook, annual report, and meeting minutes on the Market Observation Post System for investors' reference.
金融機構 Financial Institutions	銀行係公司主要債權人之一。金融機構在推進企業產業發展中起到了關鍵的作用。 透過融資支援、風險管理服務和諮詢服務，金融機構為企業創造了更好的經營環境和發展機遇，促進了企業的產業升級和優化發展 Banks are one of the company's main creditors. Financial institutions play a key role in promoting the development of corporate industries. Through financing	偉訓科技、富驊企業：HEC, LFE: ● 法人說明會 Investor Briefings ● 財報公告 Financial Report Announcements ● 營收公告 Revenue Announcements ● 電話 Telephone ● 訪談 Interviews ● E-mail 偉訓：hec-service@hec-group.com.tw	偉訓科技、富驊企業：HEC, LFE: ● 每年 Annually ● 每季 Quarterly ● 每月 Monthly ● 不定期 Irregular ● 不定期 Irregular ● 不定期 Irregular 東驊廠： LFD: ● 不定期	2024 年偉訓科技支付利息費用 19,552 千元；富驊企業支付利息費用 145 千元；東驊廠利息費用為 CNY 1,911,527 In 2024, interest expenses amounted to NT\$19,552 thousand for HEC Technology, NT\$145 thousand for LFE Enterprise, and CNY 1,911,527 for Donghua Plant.

	support, risk management services, and consulting services, financial institutions create a better business environment and development opportunities for enterprises, facilitating industrial upgrading and optimized growth. 1. 經濟績效 Economic Performance 2. 能源 Energy 3. 排放 Emissions	富驛：victor-lin@lfe.com.tw E-mail HEC: hec-service@hec-group.com.tw LFE: victor-lin@lfe.com.tw 東驛廠： LFD: ● 電話、微信、網絡平臺 Telephone, WeChat, Online Platforms	Irregular	
商業夥伴 Business Partners	Cougar 代理商主要為推廣 Cougar 產品，讓終端使用者願意購買 Cougar 產品，為公司帶來營業額 Cougar agents primarily promote Cougar products, encouraging end users to purchase them and generating revenue for the company. 1. 創新產品與服務 Innovative Products and Services	● Skype ● 會議 Meetings ● E-mail hec-service@hec-group.com.tw	● 即時 Immediate ● 不定期 Irregular ● 每天 Daily	1. 本公司設有專職部門提供客戶服務 The company has a dedicated department to provide customer service. 2. 定期進行客戶滿意度調查，並將未達標之項目，提出改善方案與建議，2024 年客戶滿意度平均分數為 91 分 Regular customer satisfaction surveys are conducted, and for items that do not meet standards, improvement plans and recommendations are proposed. In 2024, the average customer satisfaction score was 91.
客戶 Customers	本公司產品品質穩定，藉由持續研發高質量的創新產品與熱絡的服務以滿足客戶需求，是企業永續發展的關鍵，亦是主要的營收來源。此外，我們持續推動技術策略，期望透過創新成果及專利技	偉訓科技、富驛企業： HEC, LFE: ● Skype、Line ● 會議 Meetings ● 電話 Telephone ● 拜訪 Visits ● 產品開發設計	偉訓科技、富驛企業： HEC, LFE: ● 即時 Immediate ● 不定期 Irregular ● 即時 Immediate ● 不定期 Irregular	偉訓科技、富驛企業： HEC, LFE: 1. 持續研發新產品以因應市場發展趨勢 Continuously develop new products to respond to market trends.

	術提高市場競爭力，確保企業得永續經營 The company's product quality is stable. By continuously developing high-quality innovative products and providing enthusiastic services to meet customer needs, we ensure sustainable business development and maintain a primary source of revenue. In addition, we continuously promote technology strategies, aiming to enhance market competitiveness through innovative achievements and patented technologies, ensuring the company's sustainable operations. 1. 物料(原物料溯源) Materials (Raw Material Traceability) 2. 顧客的健康與安全 Customer Health and Safety 3. 創新產品與服務 Innovative Products and Services 4. 產品生命週期管理 Product Life Cycle Management	Product Development and Design ● 服務團隊聯繫 Service Team Communication ● 生產交期目標 Production Delivery Targets ● E-mail 偉訓：hec-service@hec-group.com.tw 富驊：victor-lin@lfe.com.tw E-mail HEC: hec-service@hec-group.com.tw LFE: victor-lin@lfe.com.tw ● 客戶滿意度調查表(自有品牌、OEM) Customer Satisfaction Surveys (Own Brand, OEM) 力韓廠： OPTIMA: ● E-mail	● 即時 Immediate ● 即時 Immediate ● 周期跟進報告 Periodic Follow-up Reports ● 每天、即時 Daily, Immediate ● 每年 Annually 力韓廠： OPTIMA: ● 每日 Daily	2. 公司設有專職部門提供客戶服務，持續進行平穩軌道，尋查客戶滿意度，並將未達標之項目，具體提出改善方案與建議，以達成交易雙贏之成效，2024 偉訓客戶滿意度平均分數為 89.3 分(2024 偉訓第二事業處客戶滿意度平均分數為 89.9 分，第一事業處 88.67 分)；富驊平均分數為 87.78 分 The company has a dedicated department to provide customer service, maintaining steady operations, conducting customer satisfaction surveys, and proposing specific improvement plans and recommendations for items that do not meet standards to achieve a win-win outcome. In 2024, the average customer satisfaction score for HEC was 89.3 (Second Business Division: 89.9; First Business Division: 88.67); LFE's average score was 87.78. 力韓廠： OPTIMA: 1. 本公司每年固定作客戶滿意度調查，2024 年客戶滿意度平均分數為 100 分 The company conducts annual customer satisfaction
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				surveys, with an average score of 100 in 2024.
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1.3 重大主題鑑別

Materiality Assessment

3-1	界定報告書內容與主題邊界 Defining the Scope and Boundaries of the Report
3-2	重大主題表列 List of Material Topics

3-1

本公司重大主題之選項參考 GRI 主題準則與 SASB 永續會計準則，由公司代表、各部門主管、外部專家，依公司於該主題對經濟、環境、社會(人與人權)之實際或潛在的負面衝擊與正面影響進行評估，並依 2023 年鑑別結果進行回顧與討論。

The company's material topics are selected with reference to the GRI Topic Standards and SASB Sustainability Accounting Standards. Company representatives, department heads, and external experts assess the actual or potential negative and positive impacts of the company on the economy, environment, and society (including human rights) for each topic, and review and discuss the results based on the 2023 materiality assessment.

一、了解組織脈絡 Understanding the Organizational Context	參考 GRI 主題準則、SASB 準則，彙整出 34 項 永續議題。 Referring to the GRI Topic Standards and SASB Standards, 34 sustainability topics were consolidated.
二、評估衝擊顯著性 Assessing Impact Significance	本公司參酌 2023 年鑑別所得之結果，由公司代表、各部門主管、外部專家進行討論，針對是否仍具重大性進行逐項審視與確認，藉由過去營運經驗，探討議題的影響顯著程度與可能性。最終選定 12 項 議題作為本公司此次之重大性永續議題。 Based on the results of the 2023 materiality assessment, the company's representatives, department heads, and external experts conducted discussions to review and confirm the continued materiality of each topic. Drawing on past operational experience, they assessed the significance and likelihood of each topic's impact. Ultimately, 12 topics were selected as the company's material sustainability issues for this reporting period.
三、排定最顯著衝擊的報導優先排序 Prioritizing Reporting for the Most Significant Impacts	依議題性質進行綜合評估，將 12 項 重大性永續議題歸納合併為 9 項 重大主題。重大主題陸續分配至報告書各章節進行揭露。 Based on the nature of the topics, a comprehensive assessment was conducted, consolidating the 12 material sustainability issues into 9 material topics. These material topics are sequentially allocated to different chapters of the report for disclosure.

本公司擇定出 9 項重大主題，分別為「能源&排放」、「水與放流水」、「廢棄物」、「職業安全衛生」、「產品生命週期管理」、「物料(原物料溯源)」、「勞雇關係&勞資關係&訓練與教育」、「顧客的健康與安全(產品安全)」與「創新產品與服務」。

The company has identified 9 material topics, namely: "Energy & Emissions," "Water and Wastewater," "Waste," "Occupational Safety and Health," "Product Life Cycle Management," "Materials (Raw Material Traceability)," "Labor Relations & Labor/Management Relations & Training and Education," "Customer Health and Safety (Product Safety)," and "Innovative Products and Services."

重大主題鑑別結果

Significant Topic Identification Results

重大主題鑑別結果 Significant Topic Identification Results			
重大主題 Significant Topic			
1 產品生命週期管理 Product Life Cycle Management	2 能源&排放 Energy & Emissions	3 廢棄物 Waste	4 水與放流水 Water and Effluent

5 勞雇關係&勞/資關係 &訓練與教育 Labor Relations & Employee/Employer Relations & Training and Education	6 顧客的健康與安全 (產品安全) Customer Health and Safety (Product Safety)	7 創新產品與服務 Innovative Products and Services	8 物料(原物料溯源) Materials (Raw Material Traceability)
9 職業安全衛生 Occupational Health and Safety			
其他主題 Other Topics			
10 行銷與標示 Marketing and Labeling	11 客戶隱私 Customer Privacy	12 供應商環境評估 Supplier Environmental Assessment	13 供應商社會評估 Supplier Social Assessment
14 當地社區 Local Community	15 市場地位 Market Position	16 員工多元化與平等機會 Employee Diversity and Equal Opportunity	17 經濟績效 Economic Performance
18 間接經濟衝擊 Indirect Economic Impacts	19 採購實務 Procurement Practices	20 不歧視 Non-Discrimination	21 結社自由與團體協商 Freedom of Association and Collective Bargaining
22 強迫與強制勞動 Forced and Compulsory Labor	23 童工 Child Labor	24 反貪腐 Anti-Corruption	25 稅務 Taxation
26 產品產量 Product Output	27 反競爭行為 Anti-Competitive Practices	28 生物多樣性 Biodiversity	29 保全實務 Security Practices
30 原住民權利 Indigenous Peoples' Rights	31 公共政策 Public Policy		

重大主題列表

Significant Topics List

3-2

重大主題列表 List of Major Topics	描述組織與重大主題相關的政策或承諾 Describe the organization's policies or commitments related to significant topics	主要影響對象 Primary Stakeholders	對應章節 Corresponding Section
物料(原物料溯源) (GRI 301) Materials (Raw Material Traceability) (GRI 301)	若本公司產品所使用的原物料只有單一供應商，將會造成缺料風險及成本不可控，進而影響製程的進度，也可能因交貨延遲影響公司在業界的信譽。 If the raw materials used in the company's products come from a single supplier, it may lead to material shortage risks and uncontrollable costs, thereby affecting the production process. Additionally, delivery delays could impact the company's reputation in the industry.	本公司(造成)、供應商(促成)、客戶(直接相關) Company (Cause), Supplier (Facilitator), Customer (Directly Related)	4.1 管理方針 4.1 Management Policy
能源&排放 (GRI 302 & GRI 305) Energy & Emissions (GRI 302 & GRI 305)	偉訓科技每年外購電力支出逾 300 萬；偉昌豐每年外購電力支出則逾 408 萬，電力支出甚高，而東驊主要能源則為電力和天然氣，有必要進行控管。 HEC Technology's annual electricity expenditure exceeds 3 million, while WCF's annual electricity expenditure exceeds 4.08 million, representing a significant cost. LFD's primary energy sources are electricity and natural gas, making it necessary to implement proper controls. 這些能源使用將產生碳排放進而造成溫室氣體增加。碳排放對企業的影響是多方面的，涉	本公司(造成)、政府機關(促成)、股東和其他投資者(直接相關) Company (Cause), Government Agencies (Facilitator), Shareholders and Other Investors (Directly Related)	4.1 管理方針 4.1 Management Policy

	及到成本、經營決策、管理理念、外部性和市場競爭地位等多方面。企業需積極應對這些影響，以適應低碳經濟的發展要求。 These energy usages generate carbon emissions, contributing to an increase in greenhouse gases. Carbon emissions impact the company in multiple ways, affecting costs, business decisions, management philosophy, externalities, and market competitiveness. Companies must proactively address these impacts to align with the development requirements of a low-carbon economy. 為符合國際減碳趨勢，本公司擬於能源上進行調整，預期相應的能源成本將會提升，亦同時影響到公司的財務表現。 To comply with international carbon reduction trends, the company plans to make adjustments in energy usage. This is expected to increase related energy costs and simultaneously affect the company's financial performance. 如不進行溫室氣體與排放管理，本公司未來可能會面臨相關法規上的裁罰。而盡責的排放管理可降低本公司的成本風險與提高產品在永續議題上的競爭力。 Failure to manage greenhouse gases and emissions may expose the company to future regulatory penalties. Responsible emissions management can reduce cost risks and enhance the competitiveness of the company's products in sustainability-related matters.		
水與放流水 (GRI 303) Water and Effluent (GRI 303)	偉昌豐用水主要為生活用水，公司皆提倡節約水資源，以減少浪費。 WCF's water usage is primarily for domestic purposes, and the company promotes water conservation to reduce waste. 東聯用水為生產製程用水和生活用水，水資源節約使用有益於環境，水務部門每年有下發月度計劃水量，超額用水會使水費增加。 LFD's water usage includes both production process water and domestic water. Conserving water resources benefits the environment. The Water Department issues monthly water usage plans each year, and exceeding these limits results in higher water costs.	本公司(造成)、員工和其他工作者(促成)、股東和其他投資者(直接相關) Company (Cause), Employees and Other Workers (Facilitator), Shareholders and Other Investors (Directly Related)	4.1 管理方針 4.1 Management Policy
廢棄物 (GRI 306) Waste (GRI 306)	廢棄物與有害物質管理，直接關係到原物料的購買成本和環境的可持續性發展，如不進行廢棄物管理，本公司未來將面臨生產成本提高及廢棄物處理費用增加。唯有強化管理與回收利用，以回饋環境保護、人類健康與氣候變遷之衝擊。而綠色環保的廢棄物管理可降低本公司的成本風險與提高產品在永續議題上的競爭力。 Waste and hazardous substance management is directly related to the cost of raw material procurement and the sustainable development of the environment. Without proper waste management, the company will face increased	本公司(造成)、股東和其他投資者(直接相關) The company (causal), and shareholders and other investors (directly related)	4.1 管理方針 4.1 Management Policy

	production costs and higher waste disposal expenses in the future. Only by strengthening management and promoting recycling can the company contribute to environmental protection, human health, and mitigating the impacts of climate change. Green and environmentally friendly waste management can reduce the company's cost risks and enhance the competitiveness of its products in sustainability-related matters.		
勞雇關係&勞/資關係&訓練與教育 (GRI 401、GRI 402、GRI 404) Labor-Employer Relations & Labor/Management Relations & Training and Education (GRI 401, GRI 402, GRI 404)	本公司將所有同仁視為公司永續發展重要資產之一，有穩定及優秀的員工，公司才能安心且穩定的成長，因此與員工保持良好的溝通及通暢之溝通管道，並提供完善的勞動條件及員工福利，一直是本公司所注重的，透過人才的選、用、育、留，以利於公司長遠的永續發展。 The company regards all employees as one of its key assets for sustainable development. Only with a stable and outstanding workforce can the company grow steadily and securely. Therefore, maintaining good communication and smooth channels with employees, as well as providing comprehensive labor conditions and employee benefits, has always been a priority for the company. Through the selection, utilization, development, and retention of talent, the company aims to support long-term sustainable growth.	本公司(造成)、員工和其他工作者(直接相關) The company (causal), and employees and other workers (directly related)	5.1 管理方針 5.1 Management Policy
職業安全衛生 (GRI 403) Occupational Health and Safety (GRI 403)	唯有保障員工的健康與安全，才能實現公司永續發展。職業災害不僅損害勞動者的健康，亦對國民經濟發展造成重大影響；而職業病相關事件，亦成為影響社會安全與穩定的不利因素。 Only by ensuring the health and safety of employees can the company achieve sustainable development. Occupational accidents not only harm workers' health but also have a significant impact on national economic development. Additionally, work-related illnesses become adverse factors affecting social safety and stability.	本公司(造成)、員工和其他工作者(直接相關)、供應商(直接相關) The company (causal), employees and other workers (directly related), and suppliers (directly related)	5.1 管理方針 5.1 Management Policy
顧客的健康與安全 (產品安全) (GRI 416) Customer Health and Safety (Product Safety) (GRI 416)	本公司將依循 ISO 9001:2015 國際標準制定，依品質為核心，以維持客戶滿意度之標準，持續不斷創新。同時亦重視與客戶的長期合作夥伴關係，提供全方位產品服務及卓越產品品質，締造與客戶間雙贏的局面。 The company will follow the ISO 9001:2015 international standards, focusing on quality to maintain customer satisfaction and continuously drive innovation. At the same time, the company values long-term partnerships with customers, providing comprehensive product services and excellent product quality to create a win-win situation with its clients.	本公司(造成)、客戶(直接相關) The company (causal), and customers (directly related)	3.1 管理方針 3.1 Management Policy

創新產品與服務 (自訂主題) Innovative Products and Services (Custom Topic)	在科技日新月異的時代中，本公司在創新產品與服務方面，不僅致力於創新節能、持續加入創新思維與開發新產品以提升性能與服務之外，更注重提供具有環境、社會和治理影響的解決方案，從而落實企業社會責任。我們堅信，客戶關係是企業永續經營的基礎，藉由提供完善的設計開發協助以及數位化的創新服務，來加深與客戶的合作層次並提升公司競爭力。 In an era of rapid technological advancement, the company not only focuses on innovative and energy-saving products, continuously incorporating creative ideas and developing new products to enhance performance and services, but also emphasizes providing solutions with environmental, social, and governance impacts, thereby fulfilling corporate social responsibility. We firmly believe that customer relationships are the foundation of sustainable business operations. By offering comprehensive design and development support as well as digital innovative services, we deepen collaboration with customers and enhance the company's competitiveness.	本公司(造成)、客戶(直接相關) The company (causal), and customers (directly related)	3.1 管理方針 3.1 Management Policy
產品生命週期管理 (自訂主題) Product Life Cycle Management (Custom Topic)	在電子產品的產品生命週期管理中，從設計、生產、使用到報廢的過程中，須確保產品對環境和社會的影響最小化，並提高公司的治理和責任。同時亦需提供保固來保障消費者，而對我們來說產品越穩定越能獲得消費者青睞，從而增加後續新產品上市消費者能更有信心選購。 In the life cycle management of electronic products, from design and production to usage and disposal, it is essential to minimize the environmental and social impacts of the products while enhancing the company's governance and accountability. At the same time, warranties must be provided to protect consumers. For us, the more stable a product is, the more it earns consumer favor, thereby increasing confidence in purchasing subsequent new products upon their market launch.	本公司(造成)、客戶(直接相關) The company (causal), and customers (directly related)	3.1 管理方針 3.1 Management Policy
主要影響對象說明： Explanation of Key Impacted Parties: - 造成：公司的行動及不行動，皆可能造成負面衝擊產生。 Causal: The company's actions or inactions may lead to negative impacts. - 促成：組織的活動致使、促進或誘使，造成重大主題的產生與被重視。 Enabling: The organization's activities cause, facilitate, or induce the emergence and attention of significant topics. - 直接相關：直接造成相關利害關係人直接性的影響。 Directly Related: Directly causes immediate impacts on the relevant stakeholders.			

二、誠信治理

Integrity Governance

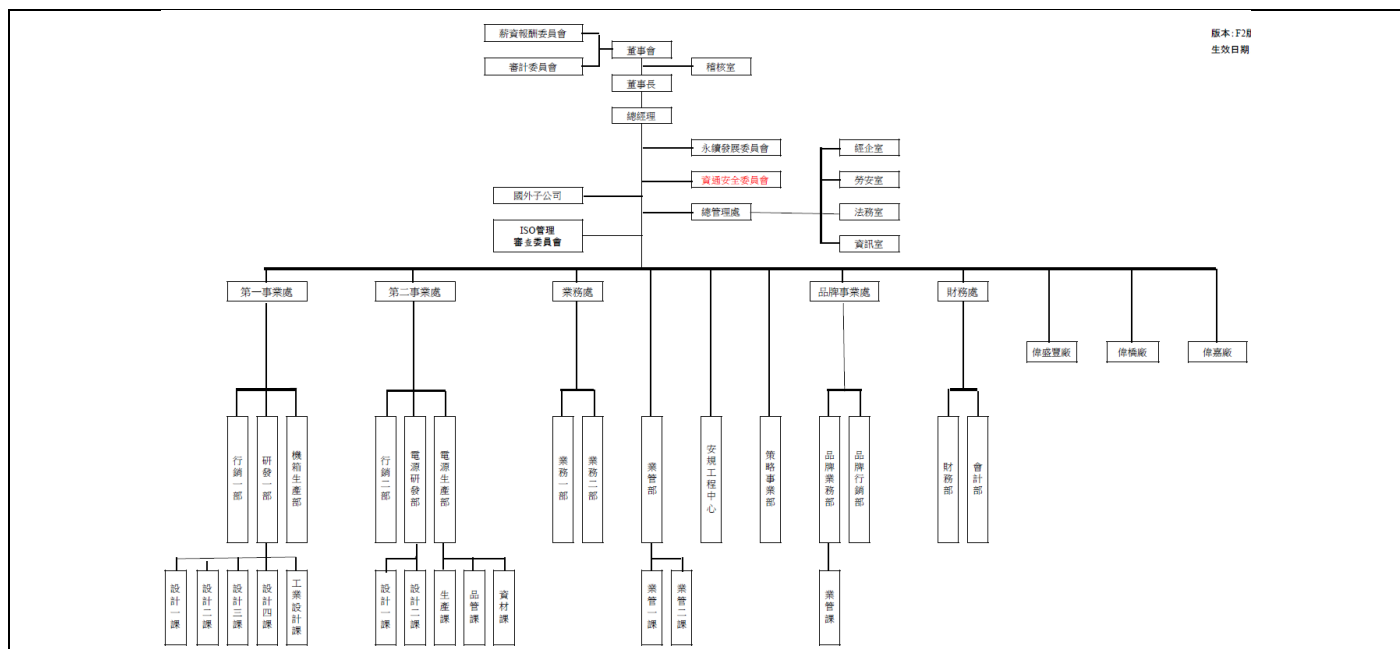
2.1 董事會運作

Board Operations

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406-1	歧視事件以及組織採取的改善行動 Discrimination Incidents and Corrective Actions Taken by the Organization
407-1	可能面臨結社自由及團體協商風險的營運據點或供應商 Operational Sites or Suppliers Potentially Facing Risks to Freedom of Association and Collective Bargaining
408-1	營運據點和供應商使用童工之重大風險 Significant Risks of Child Labor at Operational Sites and Suppliers
409-1	具強迫或強制勞動事件重大風險的營運據點和供應商 Operational Sites and Suppliers with Significant Risks of Forced or Compulsory Labor

2-9

公司組織圖 Company Organization Chart
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部門別 By Department	職掌內容 Job Responsibilities
董事會 Board of Directors	1. 建立公司董事會治理制度。 Establish the company's board governance system. 2. 每季召開一次董事會。 Hold a board meeting once every quarter. 3. 確認前次會議執行情形。 Review the implementation status of the previous meeting. 4. 維護利害關係人權益。 Protect the rights and interests of stakeholders. 5. 提升資訊透明度。 Enhance information transparency. 6. 其他相關治理依公司治理實務守則辦理。 Handle other related governance matters in accordance with the Corporate Governance Best Practice Principles.
稽核室 Audit Office	公司及轉投資事業內部控制及內部稽核業務之推行。 Implementation of internal control and internal audit operations within the company and its invested subsidiaries.
總管理處 General Administration Office	1. 有關公司長、短期經營策略之規劃、管理及推行。 Planning, managing, and implementing the company's short- and long-term business strategies. 2. 公司各項委員會組織及規章之管理。 Management of the organization and regulations of various company committees. 3. 人力資源管理與規劃。 Human resources management and planning. 4. 經營投資管理規劃。 Business investment management planning. 5. 電腦化事務規劃與管理。 Planning and management of computerized operations. 6. 原、物料及機器設備之採購。 Procurement of raw materials, supplies, and machinery and equipment.
財務部 Finance Department	1. 公司財務資金調度與管理及銀行往來業務。 Management and allocation of the company's financial funds and handling of banking transactions. 2. 會計制度之建立及會計、稅務事務處理。 Establishment of accounting systems and handling of accounting and tax affairs. 3. 公司資本市場籌資案件統籌處理。 Overall management of the company's capital market fundraising activities. 4. 公司股東會及股務之處理。 Handling of the company's shareholders' meetings and shareholder affairs.

產品事業處 (第一事業處、 第二事業處及 品牌事業處) Product Business Division (First Business Unit, Second Business Unit, and Brand Business Unit)	1. 現有產品及新產品之推廣。 Promotion of existing and new products. 2. 上開業務之市場調查開發與銷售通路之推廣及分析。 Market research, development, and promotion and analysis of sales channels for the aforementioned business. 3. 競爭同業情報資料蒐集、分析及對策之擬定。 Collection and analysis of competitor intelligence and formulation of countermeasures. 4. 新產品銷售與銷售計劃之擬訂與分析。 Formulation and analysis of sales plans for new products. 5. 開發新客戶及國內外合作案之規劃。 Development of new clients and planning of domestic and international collaboration projects. 6. 新事業、新產品及新技術之研究開發。 Research and development of new businesses, new products, and new technologies. 7. 現有產品及新產品成本與定價之控管。 Control of costs and pricing for existing and new products. 8. 現有產品生產技術之研究改善。 Research and improvement of production techniques for existing products. 9. 產品銷售及推廣，以達成公司所設定之營業和利潤目標。 Product sales and promotion to achieve the company's established business and profit targets. 10. 擬訂業務拓展計劃，並研擬合適及必要之開發對策，包括設定目標客戶和目標產品，目標區域和目標營業數量等。 Formulation of business expansion plans and development of appropriate and necessary strategies, including setting target clients and products, target regions, and target sales volumes. 11. 客戶信用調查、資料建立及銷售記錄之整理、統計、分析。 Customer credit investigation, data establishment, and organization, statistical analysis, and review of sales records. 12. 客戶之應收帳款管理、客戶之抱怨處理與服務及產銷協調及客戶之出貨處理。 Management of customer accounts receivable, handling customer complaints and services, coordination of production and sales, and management of customer shipments.
生產處 (安遠偉嘉、 偉橋電子及 偉盛豐電子) Production Division (Anyuan Weijia, Weiqiao Electronics, and Wei Sheng Feng Electronics)	1. 電源供應器及電腦週邊等資訊產品之製造生產。 Manufacturing and production of information products such as power supplies and computer peripherals. 2. 所需原物料之採購、資材管理。 Procurement of required raw materials and management of materials. 3. 品保制度建立與執行。 Establishment and implementation of quality assurance systems. 4. 降低人工成本，提升生產效率。 Reduction of labor costs and improvement of production efficiency. 5. 生產、工程技術之建立與提升。 Establishment and enhancement of production and engineering technologies. 6. 其他與生產、製造有關之業務。 Other operations related to production and manufacturing.

永續發展委員會

Sustainable Development Committee

2-9&2-12&2-13&2-14

本公司於 2023 年成立永續發展的專責單位，以掌握全球永續發展趨勢，分析治理、環境及社會等永續議題，並結合營運核心、產品創新與服務，訂立策略性永續方向與專案推動。其中，永續發展委員會是由公司的高階管理層組成，由總經理擔任召集人(主任委員)，並視需指派專責人員擔任總幹事一職。該委員會下設有公司治理組、環境永續組和社會關懷組等功能小組，主要負責統籌全公司的企業社會責任和永續發展方向，並制定相應的策略和目標。

In 2023, the company established a dedicated unit for sustainable development to keep pace with global sustainability trends, analyze issues related to governance, environment, and society, and integrate these with core operations, product innovation, and services to set strategic sustainability directions and initiatives. The Sustainable Development Committee, composed of the company's senior management and convened by the General Manager (as the Chairperson), may, when necessary, assign dedicated personnel

to serve as the Secretary-General. Under this committee, functional groups such as the Corporate Governance Group, Environmental Sustainability Group, and Social Care Group are established. Their main responsibility is to coordinate the company's overall corporate social responsibility and sustainability direction and to formulate corresponding strategies and objectives.

永續發展委員會是本公司永續發展主要工作決策與推動之專責單位。其責任範圍包括永續發展政策、公司治理相關管理方案及推動計劃的提出和執行。委員會每年召開一次會議，並視需要另行召開。每年初，委員會提出當年度的執行計劃及執行成果報告。功能小組可根據需求進行調整，但需經委員會同意。各功能小組會根據需要召開工作會議，討論各組的執行情形。

The Sustainable Development Committee serves as the company's main decision-making and implementation body for sustainability. Its responsibilities include proposing and executing sustainability policies, corporate governance-related management programs, and implementation plans. The committee holds one regular meeting each year and may convene additional meetings when necessary. At the beginning of each year, it presents an execution plan and a report on the results achieved. Functional groups may be adjusted as needed but require committee approval. Each functional group holds working meetings as necessary to review progress and execution.

此外，委員會負責編撰永續報告書並提交董事會審核和發行。同時委員會也定期檢視公司的績效和目標達成進度，引領各部門解決企業倫理相關問題並推進流程改造。每年定期向董事會報告，包含政策目標、永續重點計劃與績效成果，並透過利害關係人議合，鑑別重大關注主題，揭露永續目標和永續創新專案成果。若出現影響利害關係人之負面情況，則由權責單位向董事會報告事由及改善辦法。

In addition, the committee is responsible for compiling the sustainability report, which is submitted to the Board of Directors for review and publication. The committee also regularly reviews company performance and progress toward goals, guiding departments in addressing business ethics issues and promoting process improvements. It reports annually to the Board of Directors, covering policy objectives, key sustainability programs, and performance results. Through stakeholder engagement, it identifies key areas of concern, discloses sustainability goals, and shares outcomes of sustainability innovation projects. If negative impacts on stakeholders arise, the responsible unit must report the matter and improvement measures to the Board of Directors.

透過永續發展委員會，公司能夠更有效地推進永續發展政策和目標，確保企業社會責任得到落實，並持續關注全球永續議題的動向。

Through the Sustainable Development Committee, the company can more effectively advance its sustainability policies and objectives, ensure the fulfillment of corporate social responsibility, and continuously monitor global sustainability trends.

董事會成員概況

Overview of Board Members

2-9&2-10&405-1

偉訓科技最高治理單位為董事會，為強化公司治理並促進董事會組成與結構之健全發展機能，董事會設置 10 席(含四位獨立董事)，豐富產業經驗與專業能力之董事組成，並依《證券交易法》及《公開發行公司董事會議事辦法》，制定「董事會議事規範」，定期召開董事會，以恪遵循。另偉訓根據《公司法》訂定「董事及監察人選舉辦法」，以公平、公正、公開選任董事成員，董事平均任期為 6 年，獨立董事連續任期均未超過 3 屆。

HEC Technology's highest governance body is the Board of Directors. To strengthen corporate governance and enhance the sound development and functioning of the board's composition and structure, the Board of Directors consists of 10 seats (including four independent directors). The board is composed of directors with extensive industry experience and professional expertise. In accordance with the Securities and Exchange Act and the Regulations Governing Procedure for Board of Directors Meetings of Public Companies, the company has established the "Board of Directors Meeting Rules" and holds board meetings regularly to ensure strict compliance. In addition, HEC has formulated the "Election Procedures for Directors and Supervisors" in accordance with the Company Act to ensure the fair, just, and open election of board

members. The average tenure of directors is 6 years, and no independent director has served more than three consecutive terms.

除前述外，本公司提倡、尊重董事多元化政策，以有助於公司整體表現，本屆董事成員包含 3 位女性成員，占比 30%，未來將持續致力於提升女性董事占比目標。

Furthermore, the company promotes and respects a policy of board diversity to enhance overall performance. The current board includes 3 female directors, accounting for 30% of its members, and the company will continue to work toward increasing the proportion of female directors in the future.

董事會成員及主要學經歷及兼任職務資料如下表：

The board members' primary education, experience, and concurrent positions are summarized in the following table:

董事會成員資訊 Board Member Information							
職稱 Position / Title	姓名 Name	性別 Gender	年齡 Age	初次(選) 就任日期 First Appointment (Optional) Date of Commencement	任期 Term of Office	主要學經歷 Major Education and Work Experience	目前兼任公司 及其他公司職務 Current Concurrent Positions in This and Other Companies
董事長兼任 總經理 Chairman and Concurrent General Manager	王駿東 Bill Wang	男 Male	50 歲 以上 Over 50 years old	2014.06.20 June 20, 2014	3 年 3 years	● 政大企研所畢 Graduated from National Chengchi University, Graduate Institute of Business Research ● 交通大學電機工程學士 Bachelor's degree in Electrical Engineering from National Chiao Tung University ● 明基電腦產品經理 Product Manager at MiTAC Computer ● 偉訓科技生產處副總經理 Deputy General Manager of Production Department at HEC Technology	● 本公司之子公司之法人代表人 Legal Representative of the Company's Subsidiary ● 富驊及力韓公司之董事代表人 Board Representative of LFE and OPTIMA Companies ● 亞碩國際董事 Director of Power Master
董事 Director	黃秀玲 Xiuling Huang	女 Female	50 歲 以上	2019.06.20 June 20, 2019	3 年 3 years	● 中興大學財稅系畢	● 無 None

			Over 50 years old			- Graduated from National Chung Hsing University, Department of Finance and Taxation - 瀚瑞科技總管理處處長 Director of General Management Office at Hanrui Technology - 富達航太董事 Director of Fuda Aerospace - 宇達電通監察人 Supervisor of Yuda Electronics - 資豐投資監察人 Supervisor of Zifeng Investment - 神達投資控股(股)公司財務副總 Vice President of Finance at Mitac Investment Holding Co., Ltd.	
董事 Director	柯吉源 Ko Ke	男 Male	50 歲以上 Over 50 years old	2013.06.14 June 14, 2013	3 年 3 years	- 中興大學經濟系畢 Graduated from National Chung Hsing University, Department of Economics - 三星科技董事長 Director of San Shing Fastech Corp.	- 本公司之韓國子公司之法人代表人 Legal Representative of the Company's Korean Subsidiary - 力韓公司、富驊及其子公司之董事代表人 Board Representative of OPTIMA Company, LFE, and Their Subsidiaries

董事 Director	李思佳 Sijia Li	女 Female	30~50 歲 30-50 years old	2013.06.14 June 14, 2013	3 年 3 years	● 美國依利諾大學香檳校區會計碩士 Master's degree in Accounting from the University of Illinois at Urbana-Champaign, USA ● 安橋資產管理(股)公司財務長 Chief Financial Officer at Onkyo Asset Management Co., Ltd.	● 偉訓投資、丞利投資、安橋投資、力韓之監察人 Supervisor of Wistron Investment, Chengli Investment, Onkyo Investment, and Liwei ● 三星科技董事 Director of San Shing Fastech Corp.
董事 Director	李麗生 Lisheng Li	男 Male	50 歲以上 Over 50 years old	2013.06.14 June 14, 2013	3 年 3 years	● 榮鑫實業股份有限公司董事長 Chairman of Rongxin Industrial Co., Ltd.	● 富驊公司董事代表人 Board Representative of LFE Company ● 力韓公司董事代表人 Board Representative of OPTIMA Company ● 大宇紡織(股)董事 Director of Daewoo Textile Co., Ltd.
董事 Director	鍾鼎君 Dingjun Zhong	男 Male	50 歲以上 Over 50 years old	2013.06.14 June 14, 2013	3 年 3 years	● 臺灣大學管理學院企管碩士 Master's degree in Business Administration from College of Management, National Taiwan University ● 日亞資產管理股份有限公司總經理 General Manager of Nichia Asset Management Co., Ltd.	● 偉長興電子、偉碩電子、偉裕國際貿易董事 Director of Wistron Changxing Electronics, Wistron Electronics, and Weiyu International Trading ● 富驊及力韓公司之董事代表人 Board Representative of LFE and Liwei Companies

獨立董事 Independent Director	華志強 Zhiqiang Hua	男 Male	50 歲 以上 Over 50 years old	2022.06.23 June 23, 2022	3 年 3 years	● 美國密蘇里大學電機系博士 Ph.D. in Electrical Engineering from the University of Missouri, USA ● 成功大學電機系學士 Bachelor's degree in Electrical Engineering from National Cheng Kung University ● 國立雲林科技大學電機系特聘教授 Distinguished Professor, Department of Electrical Engineering, National Yunlin University of Science and Technology ● 國立雲林科技大學研發處研發長 Director of Research and Development, National Yunlin University of Science and Technology ● 國立雲林科技大學工程學院院長 Dean of College of Engineering, National Yunlin University of Science and Technology	● 無 None
獨立董事 Independent Director	陳榮朝 Rongchao Chen	男 Male	50 歲 以上 Over 50 years old	2022.06.23 June 23, 2022	3 年 3 years	● 國立中正大學法律學研究所碩士 Master's degree from Graduate	● 亞弘電科技股份有限公司、科妍生物科技股份有限公司之薪酬委員及獨立董事

						● Institute of Law, National Chung Cheng University ● 國立中興大學法商學院會計系 - Department of Accounting, College of Law and Business, National Chung Hsing University ● 瓦特會計師事務所執業會計師 - Certified Public Accountant at Watt Accounting Firm ● 安侯建業會計師事務所經協理 - Senior Manager at KPMG Taiwan	Compensation Committee Member and Independent Director of Yahong Electronics Technology Co., Ltd. and Keyan Biotechnology Co., Ltd.
獨立董事 Independent Director	徐嘉德 Jiade Xu	男 Male	30~50 歲 30-50 years old	2022.06.23 June 23, 2022	3 年 3 years	● 美國哈佛大學 extension school 國際企業管理證書 - Certificate in International Business Management from Harvard University Extension School, USA ● 美國波士頓大學國際貿易管理碩士 - Master's degree in International Trade Management from Boston University, USA ● 春祐企業有限公司總經理 - General Manager of Chunyou	● 光隆實業股份有限公司獨立董事及薪酬委員 - Independent Director and Compensation Committee Member of Kuanglong Industrial Co., Ltd. ● 宣德科技股份有限公司法人董事代表人 - Board Representative of Xuande Technology Co., Ltd.

						- Enterprise Co., Ltd. - 宣德科技(股)公司監察人 Supervisor of Xuande Technology Co., Ltd. - 和麗投資有限公司董事 Director of Heli Investment Co., Ltd. - 光隆實業(股)公司薪酬委員 Compensation Committee Member of Kuanglong Industrial Co., Ltd.	
獨立董事 Independent Director	王瑜玲 Yuling Wang	女 Female	30~50 歲 30-50 years old	2023.06.15 June 15, 2022	2 年 2 years	- 國立臺灣大學法律研究所法學碩士 Master of Laws from Graduate Institute of Law, National Taiwan University - 恆理致遠國際法律事務所律師 Lawyer at Hengli Zhiyuan International Law Firm - 臺灣新北地方法院法官 Judge at New Taipei District Court, Taiwan	中台資源科技股份有限公司之薪酬委員及獨立董事 Compensation Committee Member and Independent Director of Zhongtai Resource Technology Co., Ltd.
備註：董事會成員 30~50 歲 3 位，50 歲以上 7 位。 Remark: There are 3 board members aged 30-50 and 7 board members over 50.							

董事會專業能力表 Board Professional Competence Table								
職稱 Position / Title	姓名 NAME	產業經驗 Industry Experience				專業能力 Professional Competence		
		銀行/財務 Banking/Finance	經營管理 Management	業務行銷 Sales & Marketing	研發 Research & Development	會計及財務分析 Accounting & Financial Analysis	資訊科技 Information Technology	風險管理 Risk Management

董事長 兼任總經理 Chairman and Concurrent General Manager	王駿東 Bill Wang		V	V				
董事 Director	黃秀玲 Xiuling Huang	V				V		
董事 Director	柯吉源 Ko Ke		V					
董事 Director	李思佳 Sijia Li	V				V		
董事 Director	李麗生 Lisheng Li		V					
董事 Director	鍾鼎君 Dingjun Zhong		V					
獨立董事 Independent Director	華志強 Zhiqiang Hua				V		V	
獨立董事 Independent Director	陳榮朝 Rongchao Chen	V				V		
獨立董事 Independent Director	徐嘉德 Jiade Xu	V	V					
獨立董事 Independent Director	王瑜玲 Yuling Wang	V						

利益迴避

Conflict of Interest Avoidance

2-11&2-15

截至 2024 年 12 月 31 日止，本公司董事長兼任總經理，惟於 2025 年組織調整後，董事長與總經理職務分由不同人擔任。相關職務異動已依公司治理規範完成任命程序，並公告於公開資訊觀測站。

As of December 31, 2024, the Chairman of the Board concurrently served as the General Manager. However, following the organizational adjustments in 2025, the positions of Chairman and General Manager were assigned to different individuals. The related personnel changes have completed the appointment procedures in accordance with corporate governance regulations and were announced on the Market Observation Post System.

本公司董事選任符合本公司「董事及監察人選舉辦法」與《公司法》及《證券交易法》等相關之法規。現任董事會組成結構占比分別為獨立董事 4 席(占 40%)，非獨立董事 6 席(占 60%)。本公司所訂定之「誠信經營守則」中訂有董事與經理人利益迴避制度，董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

The election of the Company's directors complies with the Company's "Rules for the Election of Directors and Supervisors," as well as relevant laws including the Company Act and the Securities and Exchange Act. The current composition of the Board of Directors consists of 4 independent directors (40%) and 6 non-independent directors (60%). The Company's established "Code of Integrity in Operations" includes a conflict-of-interest avoidance system for directors and managers. When a director has a personal or representative interest in any agenda item, they must disclose the key details of such interest during the board meeting. If the matter poses a potential harm to the Company's interests, the director must refrain from participating in the discussion and voting, and must avoid exercising proxy voting on behalf of other directors.

董事對利害關係議案迴避之執行情形如下：

The implementation of directors' recusal for conflict-of-interest agenda items is as follows:

董事 Director	董事會日期/屆次 Date/Term of the Board of Directors	議案內容 Agenda Item	參與表決情形 Participation in Voting
董事長兼任總經理 Chairman concurrently serving as General Manager	第 16 屆第 10 次 2024 年 3 月 13 日 16th Term, 10th Meeting, March 13, 2024	經理人 2023 年 08 月至 2024 年 2 月各項獎勵已發放金額案 Compensation Disbursement for Managers from August 2023 to February 2024	依公司法第 206 條之規定董事長兼任總經理迴避未參與討論，並指定代理主席，經代理主席詢問其他出席董事一致無異議通過
		經理人薪資異動案 Managerial Salary Adjustment Proposal	In accordance with Article 206 of the Company Act, the Chairman concurrently serving as General Manager recused from the discussion and designated a proxy chair. Upon inquiry by the proxy chair, all other attending directors unanimously approved without objection.

	第 16 屆第 13 次 2024 年 8 月 9 日 16th Term, 13th Meeting, August 9, 2024	本公司董監事酬勞、經理人員工酬勞預計發放金額案 Proposed Remuneration for Directors, Supervisors, and Managers	董監事酬勞發放對象為全體董監事，依公司法第 206 條之規定董事長兼任總經理迴避未參與討論，並指定代理主席，經代理主席詢問其他出席董事一致無異議通過 The remuneration for directors and supervisors is designated for all directors and supervisors. In accordance with Article 206 of the Company Act, the Chairman concurrently serving as General Manager recused from the discussion and appointed a proxy chair. Upon inquiry by the proxy chair, all other attending directors unanimously approved without objection.
		經理人 2024 年 03 月至 2024 年 07 月各項獎酬發放金額案 Compensation Disbursement for Managers from March 2024 to July 2024	依公司法第 206 條之規定董事長兼任總經理迴避未參與討論，並指定代理主席，經代理主席詢問其他出席董事一致無異議通過 In accordance with Article 206 of the Company Act, the Chairman concurrently serving as General Manager recused from the discussion and appointed a proxy chair. Upon inquiry by the proxy chair, all other attending directors unanimously approved without objection.

重大事件溝通

Communication of Major Events

2-16&2-16

本公司重視組織永續營運的議題，由公司治理主管於 2024 年每季向董事會報告關於「溫室氣體盤查及查證時程規劃」、「減碳因應措施」、「ESG 執行情形」；每年一次向董事會報告「永續發展委員會執行情形」、「利害關係人溝通情形」。探討環境、經濟、社會三面向之相關議題(如下表所示)，並按季追蹤環境面相關事項，以確保公司的經營活動與環境永續保護相符合。同時，也關心員工福祉與公平待遇，為此每年至少開兩次薪資報酬委員會，並將其結果提交董事會審核通過。建立公平、透明的薪資體系，確保員工的貢獻得以獲得合理的報酬。

The Company places great importance on issues related to sustainable organizational operations. The corporate governance officer reports to the Board of Directors quarterly in 2024 on “Greenhouse Gas

Inventory and Verification Schedule Planning,” “Carbon Reduction Measures,” and “ESG Implementation Status.” Annually, the officer reports to the Board on the “Sustainable Development Committee’s Implementation Status” and “Stakeholder Communication Status.” The Company explores relevant issues across environmental, economic, and social dimensions (as shown in the table below) and tracks environmental-related matters quarterly to ensure that the Company’s business activities align with environmental sustainability. At the same time, the Company values employee welfare and fair treatment. To this end, the Compensation Committee meets at least twice a year, and the results are submitted to the Board for review and approval. A fair and transparent compensation system is established to ensure that employees’ contributions receive reasonable remuneration.

性質 Nature	重大事件 Major Event	溝通議案概述 Overview of Communication Proposal
環境面 Environmental Aspect	1 件 1 Case	本公司按季追蹤提報董事會，討論有關溫室氣體盤查及查證時程之規劃 The Company tracks and reports quarterly to the Board of Directors to discuss the planning of greenhouse gas inventory and verification schedules.
經濟面 Economic Aspect	1 件 1 Case	每年一次於發放前通過薪資報酬委員會及呈報到董事會通過，2024 年已依照通過之金額發放 Annually, the Compensation Committee approves the remuneration before disbursement and submits it to the Board of Directors for approval. In 2024, payments were made according to the approved amounts.
社會面 Social Aspect	5 件 5 Case	● 2024 年 03 月 13 日通過(已依照通過之金額發放)： Approved on March 13, 2024 (payments made according to the approved amounts): 1. 2023 年員工酬勞及董事酬勞發放比例及金額案 Proposal on the distribution ratios and amounts of employee and director remuneration for 2023 2. 經理人 2023 年 8 月至 2024 年 2 月各項獎酬已發放金額案 Compensation disbursement for managers from August 2023 to February 2024 ● 2024 年 08 月 09 日通過(已依照通過之金額發放)： Approved on August 9, 2024 (payments made according to the approved amounts): 1. 本公司董事酬勞、經理人員工酬勞預計發放金額案 Proposed remuneration for the Company’s directors, managers, and employees 2. 經理人 2024 年 3 月至 2024 年 7 月各項獎酬發放金額案 Compensation disbursement for managers from March 2024 to July 2024

➤ 投資人權益

Investor Rights

為確保投資人能取得公司正確、即時、有效的資訊，本公司將詳盡的歷年財務報告、股東會議議事手冊、年報、法人說明會資料及重大訊息公告將揭露於偉訓科技官方網站的「投資人訊息」以及公開資訊觀測站，以供投資人查詢。投資人亦可透過投資人服務專線、傳真或電子郵件等方式，表達對公司之意見與建議，投資人服務聯絡方式詳載於本公司官方網站之「利害關係人專區」。服務網址：<http://www.hec-group.com.tw/index.php?id=170&L=1>。

To ensure that investors can obtain accurate, timely, and effective information, the Company discloses detailed historical financial reports, shareholders’ meeting manuals, annual reports, investor conference materials, and major announcements on HEC Technology’s official website under the “Investor Information” section, as well as on the Market Observation Post System for investor reference. Investors may also express their opinions and suggestions to the Company via the investor service hotline, fax, or email. The contact information for investor services is provided on the Company’s official website under the “Stakeholder Section.” Service URL: <http://www.hec-group.com.tw/index.php?id=170&L=1>.

董事會進修

Board of Directors Training

2-17

董事成員除具有相關產業經驗及專業之知識與能力外，本公司為強化公司董事職能與董事會運作，亦定期安排董事進行相關進修課程，透過持續安排多元外部進修課程增強其專業性，充分發揮經營決策及領導督導功能。2024 年董事總進修時數共計 84 小時。

In addition to possessing relevant industry experience and professional knowledge and skills, the Company regularly arranges training courses for directors to enhance their functions and the operation of the Board of Directors. By continuously providing diverse external training programs, directors' expertise is strengthened, allowing them to fully perform their roles in business decision-making and leadership oversight. In 2024, the total training hours for directors amounted to 84 hours.

職稱 Position / Title	姓名 NAME	日期 Date	主辦單位 Organizer	課程名稱 Course Title	時間 Duration	總時數 Total Hours
董事長 Chairman of the Board	王駿東 Bill Wang	2024/07/03 July 3, 2024	臺灣證券交易所 Taiwan Stock Exchange	2024國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Sustainable Finance and Climate Change Summit	6小時 6 hours	6小時 6 hours
董事 Director	柯吉源 Ko Ke	2024/07/03 July 3, 2024	臺灣證券交易所 Taiwan Stock Exchange	2024國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Sustainable Finance and Climate Change Summit	6小時 6 hours	12小時 12 hours
		2024/09/10 September 10, 2024	臺灣證券交易所 Taiwan Stock Exchange	壯大台灣資本市場高峰會 Strengthening Taiwan Capital Market Summit	3小時 3 hours	
		2024/10/25 October 25, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	2024年度內部人股權交易法規遵循宣導說明會 2024 Insider Share Trading Regulatory Compliance Briefing	3小時 3 hours	
董事 Director	李麗生 Lisheng Li	2024/11/05 November 5, 2024	社團法人中華民國公司治理協會 Corporate Governance Association, Republic of China	誠信經營與公司治理-自勞動法動態與內線交易出發(上) Integrity Management and Corporate Governance – Starting from Labor Law Developments and Insider Trading (Part 1)	3小時 3 hours	6小時 6 hours
		2024/11/05 November 5, 2024	社團法人中華民國公司治理協會 Corporate Governance Association, Republic of China	誠信經營與公司治理-自勞動法動態與內線交易出發(下) Integrity Management and Corporate Governance – Starting from Labor Law Developments and Insider Trading (Part 2)	3小時 3 hours	
董事 Director	鍾鼎君 Dingjun Zhong	2024/05/03 May 3, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	永續發展實務宣導會 Sustainable Development Practice Briefing	3小時 3 hours	6小時 6 hours
		2024/10/11 October 11, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	2024 年度內部人股權交易法規遵循宣導說明會 2024 Insider Share Trading Regulatory Compliance Briefing	3小時 3 hours	
董事 Director	黃秀玲	2024/06/07 June 7, 2024	臺灣董事學會	【新能源時代】董事進修研習課程	3小時 3 hours	21小時

	Xiuling Huang		Taiwan Academy of Directors	【New Energy Era】Director Continuing Education Course		21 hours
		2024/07/03 July 3, 2024	臺灣證券交易所 Taiwan Stock Exchange	2024 國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Sustainable Finance and Climate Change Summit	6小時 6 hours	
		2024/09/27 September 27, 2024	財團法人中華民國會計研究發展基金會 Accounting Research and Development Foundation, Republic of China	「財報審閱」常見缺失及重要內控法規實務解析 Common Deficiencies in "Financial Statement Review" and Practical Analysis of Key Internal Control Regulations	6小時 6 hours	
		2024/10/07 October 7, 2024	財團法人中華民國會計研究發展基金會 Accounting Research and Development Foundation, Republic of China	企業「溫室氣體盤查」內控管理實務解析 Practical Analysis of Internal Control Management for Corporate "Greenhouse Gas Inventory"	6小時 6 hours	
董事 Director	李思佳 Sijia Li	2024/07/03 July 3, 2024	臺灣證券交易所 Taiwan Stock Exchange	2024 國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Sustainable Finance and Climate Change Summit	6小時 6 hours	9小時 9 hours
		2024/10/04 October 4, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	2024年防範內線交易說明會 2024 Insider Trading Prevention Briefing	3小時 3 hours	
獨立董事 Independent Director	華志強 Zhiqiang Hua	2024/05/31 May 31, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	永續發展實務宣導會 Sustainable Development Practice Briefing	3小時 3 hours	3小時 3 hours
獨立董事 Independent Director	徐嘉德 Jiade Xu	2024/05/09 May 9, 2024	社團法人中華公司治理協會 Corporate Governance Association, Republic of China	公司治理與董事責任 Corporate Governance and Director Responsibilities	3小時 3 hours	6小時 6 hours
		2024/11/07 November 7, 2024	社團法人中華公司治理協會 Corporate Governance Association, Republic of China	碳潮來襲，一覽碳權形成與交易制度 The Carbon Wave Arrives: An Overview of Carbon Credit Formation and Trading Systems	3小時 3 hours	
獨立董事 Independent Director	陳榮朝 Rongchao Chen	2024/05/10 May 10, 2024	台灣董事學會 Taiwan Academy of Directors	善用政策工具提升公司治理及降低研發風險 Leveraging Policy Tools to Enhance Corporate Governance and Reduce R&D Risks	3小時 3 hours	9小時 9 hours
		2024/06/19 June 19, 2024	台灣投資人關係學會 Taiwan Investor Relations Association	永續報告書編製實務分享 Practical Sharing on Sustainable Report Preparation	3小時 3 hours	

		2024/06/19 June 19, 2024	台灣投資人關係學會 Taiwan Investor Relations Association	碳交所助力及展望&數據為本精準減碳，驅動營運管理再升級 Carbon Exchange Support and Outlook & Data-Driven Precise Carbon Reduction to Drive Operational Management Upgrades	3小時 3 hours	
獨立董事 Independent Director	王瑜玲 Yuling Wang	2024/02/27 February 27, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	董事與監察人(含獨立)暨公司治理主管實務進階研討會-全球風險遽增下的永續供應策略 Advanced Practical Seminar for Directors and Supervisors (Including Independent) and Corporate Governance Officers – Sustainable Supply Strategies Amid Increasing Global Risks	3小時 3 hours	6小時 6 hours
		2024/08/06 August 6, 2024	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation, Republic of China	董事與監察人(含獨立)暨公司治理主管實務進階研討會-碳權交易機制與碳管理應用 Advanced Practical Seminar for Directors and Supervisors (Including Independent) and Corporate Governance Officers – Carbon Credit Trading Mechanisms and Carbon Management Applications	3小時 3 hours	

董事會績效評估

Board Performance Evaluation

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為了落實公司治理，提升董事會功能，並建立績效目標，以增強董事會的運作效率。根據辦法規定，董事會績效評估的主要週期、評估期間、範圍、方式、執行單位、程序等應依循該辦法的規定進行。評估應涵蓋整體董事會、個別董事成員以及功能性委員會。外部專業機構或專家學者團隊可能參與執行評估，並應確保其專業性與獨立性。評估結果應作為遴選或提名董事時的參考依據。

To implement corporate governance, enhance the functionality of the board of directors, and establish performance objectives to improve board operational efficiency, the main cycle, evaluation period, scope, method, executing unit, and procedures of board performance evaluation should be conducted in accordance with the relevant regulations. The evaluation should cover the overall board, individual directors, and functional committees. External professional organizations or teams of experts and scholars may participate in the evaluation, and their professionalism and independence must be ensured. The evaluation results should serve as a reference when selecting or nominating directors.

本公司董事會績效評鑑之評估週期及期間、評估範圍、方式及評估內容如下表：

The evaluation cycle and period, scope, method, and content of the board performance assessment of the company are as follows:

評估週期 Evaluation Cycle	評估期間 Evaluation Period	評估範圍 Evaluation Scope	評估方式 Evaluation Method	評估內容 Evaluation Content
每年執行一次 Conducted once a year.	2024.01.01~ 2024.12.31 From January 1, 2024 to	董事會、個別董事成員、 薪酬委員會委員、審計 委員會委員 Board of Directors, individual directors,	董事會、薪酬會、審委會 內部自評、董事成員自 評 Board of Directors, Compensation	董事會績效內部評估結 果報告 Board Performance Internal Evaluation Results Report

	December 31, 2024.	members of the Compensation Committee, members of the Audit Committee.	Committee, Audit Committee internal self-assessment, individual director self-assessment.	
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本公司應考量公司狀況與需要訂定董事會績效評估之衡量項目，並至少應含括下列五大面向：

The company should consider its status and needs when establishing the performance evaluation criteria for the board of directors, and at a minimum, should include the following five major aspects:

評估項目 Evaluation Criteria	平均得分 Average Score		
	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
A. 對公司營運之參與程度 Level of involvement in company operations	4.73	4.83	4.88
B. 提升董事會決策品質 Enhancing the quality of board decisions	4.93	4.97	4.94
C. 董事會組成與結構 Board composition and structure	4.98	5.00	4.93
D. 董事之選任及持續進修 Selection and continuous education of directors	4.59	4.93	4.86
E. 內部控制 Internal control	4.76	4.93	4.94
備註：總平均得分：2022 年：4.80；2023 年：4.92；2024 年：4.91，董事會整體運作情形優良。 Remark: Average scores: 2022: 4.80; 2023: 4.92; 2024: 4.91. The overall operation of the board is excellent.			

董事成員績效評估之衡量項目應至少含括下列六大面向：

The performance evaluation criteria for board members should at least include the following six aspects:

評估項目 Evaluation Criteria	平均得分 Average Score		
	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
A. 公司目標與任務之掌握 Understanding of company goals and objectives	5.00	5.00	4.83
B. 董事職責認知 Awareness of director responsibilities	4.96	5.00	5.00
C. 對公司營運之參與程度 Level of involvement in company operations	4.93	4.96	4.95
D. 內部關係經營與溝通 Internal relationship management and communication	4.93	4.87	4.93
E. 董事之專業及持續進修 Professionalism and continuous education of directors	4.52	5.00	5.00
F. 內部控制 Internal control	5.00	5.00	5.00
備註：總平均得分：2022 年：4.90；2023 年：4.97；2024 年：4.95，董事成員整體績效優良。 Remark: Average scores: 2022: 4.90; 2023: 4.97; 2024: 4.95. The overall performance of the board members is excellent.			

薪資報酬委員會績效評估之衡量項目應至少含括下列五大面向：

The performance evaluation criteria for the Compensation Committee should include at least the following five key areas:

評估項目 Evaluation Criteria	平均得分 Average Score		
	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
A. 對公司營運之參與程度 Level of involvement in company operations	5.00	5.00	5.00
B. 功能性委員會職責認知 Awareness of the responsibilities of functional committees	4.79	4.55	4.65
C. 提升功能性委員會決策品質 Enhancing the decision-making quality of functional committees	4.76	4.75	4.96
D. 功能性委員會組成及成員選任	4.92	5.00	5.00

Composition and selection of members of functional committees			
E. 內部控制 Internal control	4.78	5.00	5.00
備註：總平均分：2022 年：4.83；2023 年：4.80；2024 年：4.92，薪資報酬委員會整體運作情形優良。 Remark: Average scores: 2022: 4.83; 2023: 4.80; 2024: 4.92. The overall operation of the compensation committee is excellent.			

審計委員會績效評估之衡量項目應至少含括下列五大面向：

The performance evaluation criteria for the audit committee should at least include the following five aspects:

評估項目 Evaluation Criteria	平均得分 Average Score		
	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
A. 對公司營運之參與程度 Level of involvement in company operations	5.00	4.94	5.00
B. 功能性委員會職責認知 Awareness of the responsibilities of functional committees	4.83	4.90	5.00
C. 提升功能性委員會決策品質 Enhancing the decision-making quality of functional committees	4.95	4.96	5.00
D. 功能性委員會組成及成員選任 Composition and selection of members of functional committees	5.00	5.00	5.00
E. 內部控制 Internal control	4.67	5.00	5.00
備註：總平均分：2022 年：4.90；2023 年：4.95；2024 年：5.00，審計委員會整體運作情形優良。 Remark: Average scores: 2022: 4.90; 2023: 4.95; 2024: 5.00. The overall operation of the audit committee is excellent.			

董事會外部績效評鑑之評估週期及期間、評估範圍、方式及評估內容：

The evaluation cycle and period, scope, method, and content of the external performance evaluation of the board:

評估週期 Evaluation Cycle	評估期間 Evaluation Period	評估範圍 Evaluation Scope	評估方式 Evaluation Method	評估內容 Evaluation Content
宜至少每三年評估一次 Should be evaluated at least once every three years.	2022/07/01~ 2023/06/30 2022/07/01 to 2023/06/30	董事會、個別董事 成員、功能性委員會 Board, individual board members, and functional committees	委任外部專業機構-社團法人中華公司治理協會 Appointing an external professional organization - The Chung Hua Corporate Governance Association	請詳公司官網中投資人訊息，董事會自我績效評估連結內中 2023 年度董事會外部績效評估報告。 Please refer to the 2023 external performance evaluation report of the board of directors in the "Investor Relations" section on the company's official website under the link for

				the board's self-performance evaluation.
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於報導期間，本公司董事績效評估結果之董事會、董事成員及功能性委員會(薪酬會、審委會)整體運作有效，符合公司治理要求。

During the reporting period, the performance evaluation results of the company's board of directors, board members, and functional committees (Compensation Committee, Audit Committee) indicated that the overall operations were effective and met corporate governance requirements.

公司治理運作情形

Corporate governance operations

2024 年度董事會開會 5 次(A)，董事出席情形如下：

The board of directors held 5 meetings in 2024 (A), with the attendance of directors as follows:

職稱 Position / Title	姓名 NAME	實際出(列)席次數 Actual number of attendances (or absences)	委託出席次數 Number of proxy attendances	實際出(列)席率【B/A】 (%) Actual attendance rate (or absence rate) [B/A] (%)
董事長 Chairman of the Board	王駿東 Bill Wang	5	-	100%
董事 Director	柯吉源 Ko Ke	5	-	100%
董事 Director	李思佳 Sijia Li	5	-	100%
董事 Director	黃秀玲 Xiuling Huang	5	-	100%
董事 Director	鍾鼎君 Dingjun Zhong	5	-	100%
董事 Director	李麗生 Lisheng Li	5	-	100%
獨立董事 Independent Director	華志強 Zhiqiang Hua	5	-	100%
獨立董事 Independent Director	陳榮朝 Rongchao Chen	5	-	100%
獨立董事 Independent Director	徐嘉德 Jiade Xu	5	-	100%
獨立董事 Independent Director	王瑜玲 Yuling Wang	5	-	100%

審計委員會

Audit Committee

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本公司根據《公開發行公司審計委員會行使職權辦法》第三條之規定，設置「審計委員會」及制定「審計委員會組織規程」，以恪遵循。適用於委員會的人數、任期、職權以及議事規則等相關事項，所有內容均按照本規程的規定進行。

The company, in accordance with Article 3 of the "Regulations Governing the Exercise of Powers by the Audit Committee of Publicly Listed Companies," has established an "Audit Committee" and formulated the "Audit Committee Organizational Rules" to ensure strict compliance. Matters related to the number of

committee members, term of office, powers, and meeting procedures, among others, shall be conducted in accordance with the provisions of these rules.

➤ 監督的主要目的：

Main Purposes of Supervision:

- 一、公司財務報表之允當表達。
Proper presentation of the company's financial statements.
- 二、簽證會計師之選(解)任及獨立性與績效。
Appointment (dismissal) and independence and performance of the certified public accountant.
- 三、公司內部控制之有效實施。
Effective implementation of the company's internal controls.
- 四、公司遵循相關法令及規則。
Compliance with relevant laws and regulations.
- 五、公司存在或潛在風險之管控。
Management of existing or potential risks faced by the company.

審計委員會由全體獨立董事組成，共 4 人，其中一人為召集人，且至少一人應具備會計或財務專長。其主要職權範圍如下：

The Audit Committee is composed of all independent directors, totaling 4 members, with one serving as the convener. At least one member should have accounting or financial expertise. Its main areas of authority are as follows:

一	制定或修正內部控制制度 Formulating or amending the internal control system.
二	考核內部控制制度有效性 Assessing the effectiveness of the internal control system.
三	處理涉及重大財務業務行為之程序 Handling procedures related to significant financial transactions.
四	監督涉及董事自身利害關係之事項等 Supervising matters involving the directors' own interests, among others.
五	利益迴避：獨立董事對於與自身有利害關係的事項，應迴避討論和表決 Conflict of Interest: Independent directors shall recuse themselves from discussions and voting on matters in which they have a personal interest.

審計委員會至少每季召開一次，由主席召集。2024 年度審計委員會開會共 4 次(A)，審計委員列席情形如下：

The Audit Committee shall meet at least once every quarter, convened by the chairperson. In the year 2024, the Audit Committee held a total of 4 meetings (A), with the following attendance of audit committee members:

審計委員會運作情形資訊 Information on the operation of the Audit Committee.				
職稱 Position / Title	姓名 NAME	實際出席次數(B) Actual attendance count (B).	委託出席次數 Number of proxy attendances	實際出席率(%)【B/A】 Actual attendance rate (%) [B/A].
獨立董事 Independent Director	徐嘉德 Jiade Xu	4	-	100%
獨立董事 Independent Director	陳榮朝 Rongchao Chen	4	-	100%
獨立董事 Independent Director	華志強 Zhiqiang Hua	4	-	100%
獨立董事 Independent Director	王瑜玲 Yuling Wang	4	-	100%

會議日期 Meeting date.	會議期別 Meeting session.	溝通情形 Communication status.	溝通結果 Communication outcomes.
2024/03/13 March 13, 2024.	單獨溝通會議 One-on-one communication meeting.	1. 2023年度內控自行檢查彙總報告。 2. 永續資訊管理之內部控制制度。 1. 2023 Annual Internal Control Self-Inspection Summary Report. 2. Internal Control System for Sustainable Information Management.	無異議 No objections.
2024/03/13 March 13, 2024.	第一屆第九次審計委員會 The 9th meeting of the 1st Audit Committee.	2023年度及2024年度內部稽核業務執行情形報告。 2023 and 2024 Internal Audit Business Execution Report.	無異議 No objections.
2024/05/10 May 10, 2024.	第一屆第十次審計委員會 The 10th meeting of the 1st Audit Committee.	2024 年度內部稽核業務執行情形報告。 2024 Annual Internal Audit Business Execution Report.	無異議 No objections.
2024/08/09 August 9, 2024.	第一屆第十一次審計委員會 The 11th meeting of the 1st Audit Committee.	2024 年度內部稽核業務執行情形報告。 2024 Annual Internal Audit Business Execution Report.	無異議 No objections.
2024/11/12 November 12, 2024.	第一屆第十二次審計委員會 The 12th meeting of the 1st Audit Committee.	1. 2024年度內部稽核業務執行情形報告。 2024 Annual Internal Audit Business Execution Report. 2. 2025年度內部稽核計畫討論。 Discussion on the 2025 Internal Audit Plan. 3. 修訂「內部控制制度」及「內部稽核制度」。 Revision of the "Internal Control System" and "Internal Audit System."	無異議 No objections.

薪資報酬委員會

Compensation Committee.

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為健全本公司董事、監察人及經理人薪資報酬制度，爰依「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」之規定，設置「薪資報酬委員會」及制定「薪資報酬委員會組織規程」，以資遵循。

To improve the company's compensation system for directors, supervisors, and managers, the company has established a "Compensation Committee" and formulated the "Compensation Committee Organizational Rules" in accordance with the "Regulations Governing the Establishment and Exercise of Powers by the Compensation Committee for Companies Listed on Stock Exchanges or Traded in Securities Firms."

本公司之薪資報酬委員會，委員共 4 人，而委員會之職能係以專業客觀之地位，就本公司董事、監察人及經理人之薪資報酬政策及制度予以評估，並向董事會提出建議，以供其決策之參考。其主要職責範圍如下：

The company's Compensation Committee consists of 4 members. The committee's role is to evaluate the compensation policies and systems for the company's directors, supervisors, and managers from a professional and objective standpoint, and to provide recommendations to the Board of Directors for decision-making reference. Its main responsibilities are as follows:

一	定期檢討本規程並提出修正建議 Regularly review these rules and propose amendments.
二	訂定並定期檢討本公司董事、監察人及經理人年度及長期之績效目標與薪資報酬之政策、制度、標準與結構 Establish and regularly review the annual and long-term performance goals, compensation policies, systems, standards, and structure for the company's directors, supervisors, and managers.
三	定期評估本公司董事、監察人及經理人之績效目標達成情形，並訂定其個別薪資報酬之內容及數額 Regularly assess the achievement of performance goals by the company's directors, supervisors, and managers, and determine the content and amount of their individual compensation.

薪資報酬委員會至少每年召開二次，由主席召集。2024 年度薪資報酬委員會計開會共 3 次(A)，委員資格及出席情形如下：

The Compensation Committee shall meet at least twice annually, convened by the chairperson. In the year 2024, the Compensation Committee held a total of 3 meetings (A), with the following qualifications and attendance of members:

薪資報酬委員會運作情形資訊 Information on the operation of the Compensation Committee.				
職稱 Position / Title	姓名 NAME	實際出席次數(B) Actual attendance count (B).	委託出席次數 Number of proxy attendances	實際出席率(%)【B/A】 Actual attendance rate (%) [B/A].
獨立董事 (召集人) Independent Director (Convener)	徐嘉德 Jiade Xu	3	-	100%
獨立董事 Independent Director	陳榮朝 Rongchao Chen	3	-	100%
獨立董事 Independent Director	華志強 Zhiqiang Hua	3	-	100%
獨立董事 Independent Director	王瑜玲 Yuling Wang	3	-	100%

會議日期 Meeting Date	議案內容及後續處理 Agenda Content and Follow-up Actions	決議結果 Resolution Outcome	公司對薪資報酬委員會意見之處理 Handling of the Company's Response to the Compensation Committee's Opinion
第5屆第5次 2024.03.13 5th Term, 5th Meeting 2024.03.13	2023年度員工酬勞及董監事酬勞發放比例及金額案。 Proposal for the Employee Compensation and Directors' Remuneration Distribution Ratio and Amount for the Year 2023. - 本公司新任經理人薪資核定案。 Proposal for the Approval of the Salary of the Company's New Manager. - 經理人2023年8月至2024年2月各項獎酬發放金額案。 Proposal for the Amount of Various Bonuses and Compensation for Managers from August 2023 to February 2024. - 本公司經理人薪資異動案。 Proposal for the Salary Adjustment of the Company's Manager. - 修訂「薪資報酬委員會組織規程」部分條文案。 Proposal for Amending Certain Articles of the "Compensation Committee Organizational Regulations".	全體委員審議通過，並呈報第16屆第10次2024.03.13董事會決議。 The proposal was reviewed and approved by all committee members, and reported to the 16th Term, 10th Meeting of the Board of Directors on 2024.03.13.	提董事會並經董事會同意通過。 Presented to the Board of Directors and approved by the Board.
第5屆第7次 2024.05.10 5th Term, 7th Meeting 2024.05.10	- 修訂「董事及經理人薪資酬勞辦法」部分條文案。 Proposal for Amending Certain Articles of the "Directors and Managers Compensation Guidelines". - 本公司新任經理人薪資核定案。 Proposal for the Approval of the Salary of the	全體委員審議通過，並呈第16屆第11次2024.05.10董事會決議。 The proposal was reviewed and approved by all committee	提董事會並經董事會同意通過。 Presented to the Board of Directors and approved by the Board.

	Company's New Manager.	members, and presented to the 16th Term, 11th Meeting of the Board of Directors on 2024.05.10.	
第5屆第8次 2024.08.09 5th Term, 8th Meeting 2024.08.09	1. 本公司財務主管及會計主管任命案。 Proposal for the Appointment of the Company's Financial and Accounting Officers. 2. 本公司新任經理人薪資核定案。 Proposal for the Approval of the Salary of the Company's New Manager. 3. 本公司董監事酬勞、經理人員工酬勞預計發放金額案。 Proposal for the Estimated Distribution Amount of Directors' and Supervisors' Remuneration, and Managers' and Employees' Compensation. 4. 經理人2024年03月至2024年07月各項獎勵發放金額案 Proposal for the Amount of Various Bonuses and Compensation for Managers from March 2024 to July 2024.	全體委員審議通過，並呈報第16屆第13次2024.08.09董事會決議。 The proposal was reviewed and approved by all committee members, and reported to the 16th Term, 13th Meeting of the Board of Directors on 2024.08.09.	提董事會並經董事會同意通過。 Presented to the Board of Directors and approved by the Board.

薪酬政策

Compensation Policy

2-19&2-20

本公司為定期評估董事及經理人之薪資報酬，分別以「董事會績效評估辦法」及「考核管理辦法」所執行之評核結果為依據，另有關董事長及總經理之薪酬係參考同業標準及連結公司經營績效指標，並提送董事會核議，為充分顯現經營績效指標達成情形，董事長及總經理之績效衡量標準係以營運、治理及財務結果相關之公司年度經營指標結果為衡量基礎，評核範圍包含：稅前淨利、營運安全管理、督導財務計畫之執行、營收管理、加強內部控制、落實品質保證與管理等主要工作職掌相關之各項績效目標或顧客滿意度為指標。

The Company regularly evaluates the salary and compensation of directors and managers, based on the results of the performance assessments conducted according to the "Board Performance Evaluation Guidelines" and the "Management Assessment Guidelines." Additionally, the compensation for the Chairman and the CEO is determined by referencing industry standards and linking the compensation to company performance indicators. The performance measurement criteria for the Chairman and CEO are based on the achievement of operational, governance, and financial results, using the company's annual operational performance indicators as the measurement foundation. The assessment scope includes key performance goals or customer satisfaction indicators related to the following main responsibilities: pre-tax net profit, operational safety management, supervision of financial plan execution, revenue management, strengthening internal controls, implementing quality assurance and management, etc.

薪資結構

Compensation Structure

2-19

本公司董事酬金，依本公司章程第 29 條規定，董事執行職務之報酬，按個別董事之參與程度及貢獻價值，由董事會參酌同業通常水準支給議定之；另當年度公司如有獲利，依本公司章程第 29 條規定提撥不高於 4% 為董事酬勞。本公司依「董事會績效評估辦法」定期評估董事之酬金，相關績效考核及薪酬合理性均經薪資報酬委員會及董事會審核，前述董事對公司營運參與程度及貢獻價值，依給予權數並依加權結果進行分派，擔任董事基本權數為 1，擔任董事長，權數加 0.5，採年給付，若任職期間未滿一年按任職期間計算權數。

The compensation for the Company's directors is determined in accordance with Article 29 of the Company's Articles of Incorporation. The remuneration for directors in executing their duties is based on the level of participation and the value of their contributions, with reference to industry standards and as

decided by the Board of Directors. Additionally, if the company generates profit in a given year, a maximum of 4% of the profit will be allocated for directors' compensation according to Article 29 of the Company's Articles of Incorporation. The Company regularly evaluates directors' compensation based on the "Board Performance Evaluation Guidelines." Performance assessments and the reasonableness of compensation are reviewed by the Compensation Committee and the Board of Directors. The evaluation of directors' participation and contributions to the company's operations is weighted and distributed accordingly. The basic weight for a director is 1, while the Chairman's weight is increased by 0.5. Compensation is paid annually, and if the director's tenure is less than a year, the weight is prorated based on the duration of their tenure.

本公司經理人酬金，依「薪資管理辦法」明訂各項工作津貼及獎金，以體恤及獎勵員工在工作上的努力付出，相關獎金亦視公司年度經營績效、財務狀況、營運狀況及個人工作績效核給；另當年度公司如有獲利，依本公司章程第 29 條規定提撥 2%~10% 為員工酬勞。本公司依「考核管理辦法」執行之績效評核結果，作為經理人獎金核發之參考依據，經理人績效評估項目分為：一、財務性指標：依本公司管理損益報表，各事業處對公司利潤貢獻度。二、非財務性指標：公司核心價值之實踐與營運管理能力、永續經營之參與及三、公司治理評鑑結果等三大部分，計算其經營績效之酬金，其中公司治理評鑑結果級距如達到第四級距以上，考量調整其酬金，以獎勵優秀的管理實踐，並隨時視實際經營狀況及相關法令適時檢討酬金制度。

The Company's manager compensation is stipulated in the "Compensation Management Guidelines," which include various work allowances and bonuses to acknowledge and reward employees for their efforts. Bonuses are determined based on the company's annual operating performance, financial status, operational conditions, and individual work performance. Additionally, if the company generates profit in a given year, between 2% and 10% of the profit will be allocated for employee compensation in accordance with Article 29 of the Company's Articles of Incorporation. The performance evaluation results based on the "Management Assessment Guidelines" serve as the reference for awarding manager bonuses. The evaluation criteria for managers include: 1. Financial Indicators: Based on the company's profit and loss statement, and the contribution of each business unit to the company's profit. 2. Non-Financial Indicators: Involvement in the practice of the company's core values, operational management capabilities, participation in sustainable operations, and the results of corporate governance evaluations. 3. The bonus for operational performance is calculated based on these three main areas. If the corporate governance evaluation achieves a grade above the fourth level, the compensation may be adjusted as a reward for excellent management practices. The compensation system will also be reviewed periodically in response to actual business conditions and relevant laws and regulations.

本公司給付酬金之組合，依薪資報酬委員會組織規程所定，包括現金報酬、認股權、分紅入股、退休福利或離職給付、各項津貼及其他具有實質獎勵之措施；其範疇與公開發行公司年報應行記載事項準則中有關董事及經理人酬金一致。

The components of compensation provided by the Company are determined by the Compensation Committee's organizational regulations. These include cash remuneration, stock options, profit-sharing, retirement benefits or severance pay, allowances, and other measures with substantial rewards. The scope of these components is consistent with the requirements for the disclosure of director and manager compensation as set out in the guidelines for annual reports of publicly listed companies.

審議流程

Approval Process

2-19&2-20

本公司董事及經理人相關績效考核及薪酬合理性，均經薪資報酬委員會及董事會每年定期評估及審核，除參考個人的績效達成率及對公司的貢獻度，並參酌公司整體營運績效、產業未來風險及發展趨勢，以及隨時視實際經營狀況及相關法令適時檢討酬金制度，另亦綜合考量目前公司治理之趨勢及公司治理評鑑指標結果後，給予合理報酬，以謀公司永續經營與風險控管之平衡。董事及經理人酬金實際發放金額，均由薪酬委員會審議後，提董事會議定之。

The performance evaluation and compensation fairness of the Company's directors and managers are regularly assessed and reviewed annually by the Compensation Committee and the Board of Directors. In addition to considering individual performance achievements and contributions to the company, the assessments also take into account the overall operational performance of the company, industry risks, development trends, and any adjustments needed based on actual business conditions and relevant regulations. Furthermore, the compensation system is reviewed in light of current corporate governance trends and the results of corporate governance evaluations. Reasonable compensation is awarded to ensure a balance between the company's long-term sustainability and risk management. The actual compensation amounts for directors and managers are reviewed by the Compensation Committee and then submitted to the Board of Directors for approval.

薪酬與績效的連結

Linking Compensation to Performance

2-19

本公司酬金政策相關給付標準及制度之檢討，係以公司整體營運狀況為主要考量，並視績效達成率及貢獻度核定給付標準，以提升董事會及經理部門之整體組織團隊效能。另參考業界薪酬標準，確保本公司管理階層之薪酬於業界具有競爭力，以留任優秀之管理人才。

The review of the Company's compensation policy, related payment standards, and system is primarily based on the overall operational conditions of the company. The payment standards are determined according to the performance achievement rate and contributions, aiming to enhance the overall effectiveness of the Board of Directors and the management team. Additionally, industry salary standards are referenced to ensure that the compensation for the Company's management is competitive within the industry, helping to retain outstanding managerial talent.

永續政策承諾

Sustainability Policy Commitment

2-12&2-23

我們堅持『品質是公司的生命、員工是公司的支柱、公司是員工的希望』的經營理念，發揚『品質第一、客戶滿意、勞資和諧、共榮共享』的企業精神，依據 RBA 責任商業聯盟行為準則要求，以持續實施並改進公司勞動人權、環境、職業健康安全，降低安衛風險，增進勞資和諧，以符合商業道德之社會責任標準。為求企業永續經營，本公司承諾善盡企業對社會的責任，因此訂定社會責任管理政策。

We adhere to the management philosophy that "quality is the life of the company, employees are the foundation of the company, and the company is the hope of the employees." We promote the corporate spirit of "quality first, customer satisfaction, labor-management harmony, and shared prosperity." In accordance with the Responsible Business Alliance (RBA) Code of Conduct, we continuously implement and improve the company's labor rights, environmental, and occupational health and safety standards, reduce safety and health risks, and enhance labor-management harmony to meet the ethical standards of social responsibility. To ensure sustainable business operations, the Company is committed to fulfilling its corporate social responsibilities and has therefore established a Social Responsibility Management Policy.

偉訓科技社會責任政策

HEC Technology Social Responsibility Policy

秉持誠信的經營理念，營造良好的勞資關係 實現友善的環境生產，保障安全的勞工作業 Adhering to the principles of integrity in management, we strive to foster positive labor-management relations, achieve environmentally friendly production, and ensure safe working conditions for employees.	偉訓科技股份有限公司 社會責任政策 秉持誠信的經營理念 營造良好的勞資關係 實現友善的環境生產 保障安全的勞工作業 我們依據上述政策，承諾下列事項： 1. 遵守法律 嚴格遵守相關國際公約、台灣相關法律法規、公司、客戶有關準則規定，而秉持誠信經營理念與方針，嚴守商業道德，努力滿足顧客、員工和社會要求。 2. 預防為先 貫徹「預防為先、落實執行」的觀念，致力於健全社會責任機制，積極辦理、保障員工權益、健康與安全、環境維護並推廣至本公司供應商及其下屬分公司與夥伴。 3. 持續改善 持續改進社會責任管理的績效，改善員工健康安全，符合法規於勞動、環境安衛相關法律法規以及國際責任商業聯盟行為準則的標準，建立合法合理的工作環境與勞動人權，以實現持續改善與進步發展。 4. 員工參與 本公司社會責任管理系統的各項規定，加強內外溝通和交流，強化相關教育訓練，並堅員工積極遵守其規定，確保全體員工有效參與，本公司應大力宣導與訓練，確保每位員工與相關單位均能理解和配合執行。 總經理： <u>王振東</u> 生效日期： 109 年 6 月 18 日
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另本公司制定和實施《合格協力廠商管理辦法》，以確保供應商遵守 RBA 準則並執行社會責任的依據，並監管供應商對本準則的遵行情況。本公司將依據供應商的產品類型或採購金額或主要採購廠商或人數規模等，建立評估考核、分級管理方式。建立與供應商來往的資料，以定期考核供應商的品質、交期、配合度及社會責任執行情形，來分級管理供應商，並建立與維持記錄。公司應保留適當的紀錄來載明供應商(如情況允許包括下級供應商、家庭工人)對社會責任的承諾，但不限於下列書面承諾：

The Company has developed and implemented the "Qualified Supplier Management Guidelines" to ensure that suppliers comply with the RBA Code of Conduct and fulfill their social responsibilities. The Company also monitors suppliers' adherence to these guidelines. Based on factors such as product type, procurement amount, main suppliers, or the scale of supplier operations, the Company establishes an evaluation and assessment system with a tiered management approach. The Company maintains records of interactions with suppliers to regularly assess their quality, delivery times, cooperation, and social responsibility performance. Suppliers are managed through this tiered system, with records established and maintained. The Company will retain appropriate records to demonstrate the suppliers' (and, where applicable, their sub-suppliers or home-based workers) commitment to social responsibility, including but not limited to the following written commitments:

1. 遵守 RBA 責任商業聯盟行為準則所有規定。
Comply with all provisions of the RBA Responsible Business Alliance Code of Conduct.
2. 在公司要求下參與公司的 RBA 監督與稽核活動。
Participate in the Company's RBA monitoring and auditing activities as required by the Company.
3. 及時對任何與 RBA 規定不符合之處，實施補救與改正。
Implement timely remediation and correction for any non-compliance with the RBA provisions.
4. 及時完整地向公司通報與其他供應商、分包商及下級供應商所發生的任何相關業務關係。
Timely and fully report to the Company any related business relationships with other suppliers, subcontractors, and sub-suppliers.

人權政策

Human Rights Policy

2-24&2-25&406-1&408-1&409-1

為提供公平合理的工作機會、人道待遇和員工的自由，本公司除嚴格遵守相關勞動法規之外，亦制定人權政策，明確禁止強迫勞動、歧視及使用童工，並確保人身自由等。於人權政策中明訂本公司所雇用之員工無因性別、年齡、種族、社經階級、國家、婚姻狀態、宗教、身障及家庭狀況等而有差別待遇，以履行公司聘用、報酬、培訓、升遷、解聘等工作之平等事項，進而落實人權平等。

To provide fair and reasonable employment opportunities, humane treatment, and freedom for employees, the Company not only strictly complies with relevant labor laws and regulations but also establishes a Human Rights Policy. This policy explicitly prohibits forced labor, discrimination, and the use of child labor, while ensuring personal freedom and other fundamental human rights. The Company's Human Rights Policy ensures that employees are not discriminated against based on gender, age, race, socioeconomic status, nationality, marital status, religion, disability, or family situation. This policy applies to all aspects of employment, including hiring, compensation, training, promotion, and termination, to ensure equality in human rights.

為提供受雇者及求職者免於性騷擾之工作及服務環境，並採取適當之預防、糾正、懲戒及處理措施，以維護當事人權益及隱私，特依性別平等工作法第十三條第一項，及勞動部「工作場所性騷擾防治措施申訴及懲戒辦法」之規定，訂定申訴處理與人身權益保護管理辦法，確保申訴人或檢舉人的人身權益不受侵害。

In order to provide a work and service environment free from sexual harassment for both employees and job seekers, the Company has implemented appropriate preventive, corrective, disciplinary, and handling measures to protect the rights and privacy of those involved. In accordance with Article 13, Paragraph 1 of the Gender Equality in Employment Act, and the Ministry of Labor's "Workplace Sexual Harassment Prevention Measures Complaint and Discipline Regulations," the Company has established a Complaint Handling and Personal Rights Protection Management Procedure to ensure that the rights of complainants or whistleblowers are not violated.

此外，本公司亦設有「強迫勞動管理程序」，在生產過程中，員工須通過必要的培訓，且詳細地瞭解產品要求、工藝程序及安全操作規程等，合理安排生產(適當的勞動時間和勞動強度)。在未完成上述要求而指示員工生產導致產品不合格而返工時，不得以強迫手段延長工作時間、無償返工或進行懲罰。確實因生產需要而加班的，工廠遵循自願加班的原則，並給予相應的酬勞福利。為了便於組織、安排生產，員工如無法加班工作，需提前通知本部門主管。

Additionally, the Company has a "Forced Labor Management Procedure." In the production process, employees are required to undergo necessary training and understand product requirements, process procedures, and safety operating regulations. The production is arranged reasonably (with appropriate working hours and labor intensity). In cases where employees are instructed to rework products due to non-compliance with these requirements, the Company will not use coercive means to extend working hours, demand unpaid rework, or impose punishment. In situations where overtime is genuinely necessary for production, the factory follows the principle of voluntary overtime, providing appropriate compensation and benefits. Employees who are unable to work overtime must inform their department supervisor in advance.

本公司透過供應商評鑑、依循責任商業聯盟行為準則(RBA)之規範及各部門間的雙向稽核，要求供應商對於勞工安全衛生、環保管理、人權等項目進行自我評估，並簽署「社會責任廉潔承諾書」及「社會責任自我評估表」，以持續改進與合作之供應鏈的人權管理。我們堅持給予員工安全及平等的工作環境，並明訂相關的書面聲明管理措施與辦法，定期培訓員工有關健康與安全方面的知識，以確保員工的安全與福祉。我們承諾堅持遵守勞工政策，並持續改進健康安全管理措施，以確保全體員工在健康安全的环境下工作。

The Company conducts supplier evaluations in accordance with the Responsible Business Alliance (RBA) Code of Conduct and cross-departmental audits. Suppliers are required to conduct self-assessments on labor safety, health, environmental management, and human rights. They are also required to sign the "Social Responsibility Integrity Commitment" and "Social Responsibility Self-Assessment Form" to continuously improve human rights management in the supply chain. We are committed to providing employees with a safe and equal working environment and have established related written management measures and procedures. Regular training on health and safety knowledge is provided to ensure the safety and well-being of employees. We are committed to complying with labor policies and continuously improving health and safety management measures to ensure that all employees work in a safe and healthy environment.

本公司遵循 RBA 政策，承諾以下事項：

The Company follows the RBA policy and commits to the following:

遵守法律 Comply with the law.	嚴格遵守相關國際公約、臺灣相關法律法規、公司、客戶有關準則規定，而秉持誠信經營理念與方針、嚴守商業道德，努力滿足顧客、員工和社會的要求。 Strictly comply with relevant international conventions, Taiwan's applicable laws and regulations, and the company's and clients' related guidelines, while upholding the principles of integrity in management, adhering to business ethics, and striving to meet the needs of customers, employees, and society.
預防為先 Prevention First.	貫徹「預防為先、落實執行」的概念，致力於健全社會責任機制，保護婦孺、保障員工權益、健康與安全、環境維護並推廣至本公司供應商及其下層分包商夥伴。 Implement the concept of "Prevention First, Effective Execution," committed to establishing a sound social responsibility system that protects women and children, safeguards employee rights, health, and safety, maintains environmental standards, and extends these practices to the Company's suppliers and their subcontractor partners.
持續改善 Continuous Improvement.	持續改進社會責任管理的績效；改善員工健康安全、符合或優於勞動、環安衛相關法律法規以及 RBA 責任商業聯盟行為準則的標準，建立合法合理的工作環境與勞動人權，以實現持續改善與進步發展。 Continuously improve the performance of social responsibility management; enhance employee health and safety, comply with or exceed labor, environmental, and safety regulations, as well as the standards of the RBA Responsible Business Alliance Code of Conduct. Establish a legal and reasonable work environment and labor rights to achieve continuous improvement and sustainable development.
員工參與 Employee Participation.	本公司社會責任管理系統的各項規定，加強內外部溝通和交流，強化相關教育訓練，凝聚員工共識並遵守其規定，確保全體員工有效參與。本政策應大力宣導與訓練，確保每位員工與相關單位均能理解和配合執行。 The various provisions of the Company's social responsibility management system strengthen both internal and external communication and exchanges, reinforce relevant education and training, build employee consensus, and ensure adherence to these regulations, ensuring effective participation from all employees. This policy should be actively promoted and trained to ensure that every employee and relevant unit fully understands and complies with its implementation.

於報導期間，本公司與供應商均無發生任何歧視、妨礙員工結社自由、使用童工、強迫員工超時工作加班等事件，亦無任何相關申訴之情形。

During the reporting period, neither the Company nor its suppliers encountered any incidents of discrimination, obstruction of employees' freedom of association, use of child labor, forced overtime, or other similar issues. There were also no related complaints or incidents.

結社自由及團體協商

Freedom of Association and Collective Bargaining

2-30&407-1

偉訓科技已於每季定期召開勞資會議作為與員工溝通之主要管道，目前無成立工會，亦無簽訂團體協約；東驊廠為促進企業與員工勞資和諧，增進事業發展及保障員工勞動權益，目前無簽訂團體協約，僅與員工簽訂勞動契約，並成立工會定期召開會議，以促進勞資溝通之成效，維護勞工之權益。

HEC Technology holds regular labor-management meetings every quarter as the primary channel for communication with employees. Currently, there is no labor union established, nor is there any collective bargaining agreement in place. At the LFD factory, to promote harmonious labor-management relations, enhance business development, and safeguard employees' labor rights, no collective bargaining agreement has been signed. However, labor contracts are signed with employees, and a labor union has been established to hold regular meetings, thereby promoting effective labor-management communication and protecting workers' rights.

2.2 經濟績效

Economic Performance

201-1	組織所產生及分配的直接經濟價值 Direct Economic Value Generated and Distributed by the Organization
201-4	取自政府之財務援助 Financial assistance from the government
207-1	稅務方針 Tax policy
207-2	稅務治理、管控與風險管理 Tax governance, control, and risk management

207-3	稅務相關議題之利害關係人溝通與管理 Stakeholder communication and management on tax-related issues
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201-1

項目/年度 Item/Year	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
營業收入(仟元) Operating Revenue (Thousands of NTD)	6,375,442	8,134,733	7,402,013
營業(運)成本(仟元) Operating (Operating) Costs (Thousands of NTD)	5,011,069	6,262,020	5,780,533
營業毛利(仟元) Operating Gross Profit (Thousands of NTD)	1,364,373	1,872,713	1,621,480
營業損益(仟元) Operating Profit and Loss (Thousands of NTD)	480,451	847,840	483,307
營業外收入及支出(仟元) Non-operating Income and Expenses (Thousands of NTD)	160,012	86,078	207,197
稅前淨益(仟元) Pre-tax Net Profit (Thousands of NTD)	640,463	933,918	690,504
本期稅後淨利(仟元) Net Profit After Tax for the Period (Thousands of NTD)	507,340	747,506	639,175
本期綜合損益總額(仟元) Total Comprehensive Income for the Period (Thousands of NTD)	594,584	666,715	810,052
每股盈餘(元) Earnings Per Share (NTD)	3.28	5.41	4.61
員工薪資(含員工福利)(仟元) Employee Salaries (Including Employee Benefits) (Thousands of NTD)	981,527	1,087,139	1,065,472
員工福利金額(仟元) Employee Benefits Amount (Thousands of NTD)	57,138	57,812	59,266
支付出資人款項(仟元) Payments to Investors (Thousands of NTD)	249,255	251,297	444,163
股利(仟元) Dividends (Thousands of NTD)	226,571	393,000	308,785
支付政府的款項(仟元) Payments to the Government (Thousands of NTD)	102,760	136,712	361,827
社區投資(仟元) Community Investment (Thousands of NTD)	131	0	134
留存經濟價值(仟元) Retained Economic Value (Thousands of NTD)	30,700	397,565	(383,882)
備註： Remarks: 1 支付出資人的款項是指給付所有股東的股利，加上支付貸款人的利息(包含任何形式的債務及借款的利息)應付給特別股股東的未付股利。			

	Payments to investors refer to the dividends paid to all shareholders, plus the interest paid to lenders (including interest on any form of debt or loans) and unpaid dividends owed to preferred shareholders.
2	支付政府的款項指的是所有稅款(包含營業稅、所得稅、財產稅)跟罰金。 Payments to the government refer to all taxes (including business tax, income tax, property tax) and fines.
3	「員工薪資(含員工福利)」中的員工福利包含勞健保費用/退休金費用等，以金錢方式提供給員工的福利總金額(不包括教育訓練、防護設備成本或與員工工作職責直接相關的其他成本項目)。 "Employee Salaries (Including Employee Benefits)" refers to the total monetary value of employee benefits, such as labor and health insurance premiums and retirement contributions, provided to employees (excluding costs related to training, protective equipment, or other items directly related to employees' job responsibilities).
4	「員工福利金額」指的是公司提撥至福委會給員工的福利費用，例如：員工旅遊、健康檢查、三節禮盒等，以非金錢形式提供給員工的福利之費用總額。 "Employee Benefits Amount" refers to the benefits expenses allocated by the company to the employee welfare committee for non-monetary benefits such as employee travel, health checkups, holiday gift boxes, etc.
5	社區投資指捐款及捐贈。 Community investment refers to donations and charitable contributions.
6	留存的經濟價值：「產生的直接經濟價值」-「分配的經濟價值」。 Retained economic value: "Generated Direct Economic Value" - "Distributed Economic Value". ※產生的直接經濟價值：收入。 Generated Direct Economic Value: Revenue.
	※分配的經濟價值：營運成本、員工薪資和福利、支付貸款人的款項、按國家別支付政府的款項、社區投資。 Distributed Economic Value: Operating costs, employee salaries and benefits, payments to lenders, payments to the government by country, community investment.
9	股利為偉訓個體發放的股利。 Dividends refer to the dividends distributed by HEC.
10	員工薪資係依本公司財報上員工薪資(內含董監酬勞)填寫。 Employee salaries are based on the employee salary figure (including director and supervisor remuneration) in the company's financial report.
11	幣別為新臺幣。 Currency: NTD.

財政補助

Financial Subsidy

201-4

報導期間偉訓集團接受政府單位之財政補助如下表所示：

During the reporting period, the HEC Group received financial subsidies from government agencies as shown in the table below:

臺灣據點 Taiwan Locations			
地區/類型 Region/Type	項目 Item	補助單位 Subsidizing Agency	補助金額 (新臺幣/元) Subsidy Amount (NTD)
偉訓科技 HEC Technology	低碳智慧納管貸款 Low-Carbon Smart Integration Loan	台灣銀行 Taiwan Bank	729,583
	經濟部協助中小型企業疫後振興貸款 Ministry of Economic Affairs Assistance for Post-Pandemic Revitalization Loans for Small and Medium Enterprises	玉山銀行 E.SUN Bank	558,250
	實質投資適用未分配盈餘退稅款 Tax Refund on Undistributed Earnings for Substantial Investments	國稅局 National Taxation Bureau	517,940
	產檢及陪產補助 Maternity and Paternity Leave Subsidy	勞動部勞工保險局 Ministry of Labor, Labor Insurance Bureau	2,786
	臨場健康服務補助 On-Site Health Service Subsidy	勞動部職業安全衛生署 Ministry of Labor, Occupational Safety and Health Administration	237,500
總計 Total			2,046,059
備註：稅收減免、補助計劃、疫情補助都算政府財務補助。			

Remark: Tax reductions, subsidy programs, and pandemic-related subsidies are all considered government financial subsidies.

中國製造廠 Manufacturing Plants in China			
地區/類型 Region/Type	項目 Item	補助單位 Subsidizing Agency	補助金額 (人民幣/元) Subsidy Amount (CNY)
東驊 LFD	增值稅加計抵減 Value-Added Tax Credit Adjustment	東莞市稅務局清溪稅務分局 Dongguan Municipal Taxation Bureau Qingxi Tax Branch	6,108,973.58
	重點人群優惠 Priority Group Discounts	東莞市稅務局清溪稅務分局 Dongguan Municipal Taxation Bureau Qingxi Tax Branch	913,599.4
	穩經濟扶企紓專項資金 Special Fund for Stabilizing the Economy and Supporting Enterprises	東莞市商務局 Dongguan Municipal Bureau of Commerce	239,550
	促進經濟高質量發展專項資金 Special Fund for Promoting High-Quality Economic Development	東莞市商務局 Dongguan Municipal Bureau of Commerce	187,130.67
	穩崗補貼 Job Retention Subsidy	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	73,090.13
	貧困人員社保補貼 Social Insurance Subsidy for Impoverished Individuals	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	45,444.66
	貧困人員就業補貼 Employment Subsidy for Impoverished Individuals	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	10,000
	一次性新增就業補貼 One-time New Employment Subsidy	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	8,000
	就業見習補貼 Employment Internship Subsidy	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	4,560
	一次性擴崗補貼 One-time Position Expansion Subsidy	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	4,000
	個人所得稅退付手續費返還 Personal Income Tax Refund Processing Fee Reimbursement	惠州仲愷高新技術產業開發區稅務局 Huizhou Zhongkai High-tech Industrial Development Zone Taxation Bureau	520.51
總計 Total			7,594,868.95
偉昌豐 WCF	水費補貼 Water fee subsidy	安遠縣行政審批局 Anyuan County Administrative Approval Bureau	8,733.4
	用工補貼 Labor subsidy	安遠縣就業創業服務中心 Anyuan County Employment and Entrepreneurship Service Center	39,000
	用工補貼 Labor subsidy	安遠縣就業創業服務中心 Anyuan County Employment and Entrepreneurship Service Center	17,500
	崗前培訓補貼 Pre-job training subsidy	安遠縣就業局 Anyuan County Employment Bureau	85,000
	用工補貼 Labor subsidy	安遠縣就業創業服務中心 Anyuan County Employment and Entrepreneurship Service Center	6,366.82

	100 萬美元進資補貼 1 million USD investment subsidy	安遠縣行政審批局 Anyuan County Administrative Approval Bureau	100,000
	廠房搬遷補助 Factory relocation subsidy	安遠縣行政審批局 Anyuan County Administrative Approval Bureau	500,000
總計 Total			756,600.22
峰德 FD	重點人群優惠抵稅 Tax reduction for key groups	東莞市稅務局清溪分局 Dongguan Municipal Taxation Bureau, Qingxi Branch	111,659.5
	穩崗補貼 Job retention subsidy	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	19,703.54
	一次性新增就業補貼 One-time new employment subsidy	東莞市人力資源和社會保障局清溪分局 Dongguan Municipal Human Resources and Social Security Bureau, Qingxi Branch	3,000
	個人所得稅手續費返還 Individual income tax handling fee refund	東莞市稅務局清溪分局 Dongguan Municipal Taxation Bureau, Qingxi Branch	1,237.57
總計 Total			135,600.61
備註：稅收減免、補助計劃、疫情補助都算政府財務補助。 Remark: Tax reductions, subsidy programs, and pandemic relief are all considered government financial subsidies.			

稅務管理

Tax administration

207-1&207-2&207-3

本公司在營運的過程中致力建立優良的商業環境，確保符合各營運地區稅務法規及國際租稅準則之規範，由董事會擔任本公司稅務風險管理機制之最高決策單位，並由財務部門為稅務管理單位，透過本公司嚴謹的稅務決策及管理單位的管理，我們承諾並恪遵循下列稅務相關法規，包含營利事業所得稅、未分配盈餘加徵稅、營業稅、地價稅、房屋稅、增值稅(中國)及城建稅(中國)等。

In the process of its operations, the company is committed to establishing a favorable business environment, ensuring compliance with the tax regulations of various operational regions and international tax guidelines. The Board of Directors serves as the highest decision-making body for the company's tax risk management system, while the finance department is the tax management unit. Through the company's rigorous tax decision-making and management structure, we pledge to adhere strictly to the following tax-related regulations, including Corporate Income Tax, tax on undistributed earnings, business tax, land value tax, house tax, Value-Added Tax (China), and Urban Construction Tax (China).

除嚴格遵循各地區的稅務政策外，偉訓科技亦於營運的過程中另制定其他的相關稅務政策：

In addition to strictly adhering to the tax policies of each region, HEC Technology has also established other related tax policies during its operations:

- 一、與決策相關租稅評估係經具適當資格或經驗之專業內部團隊及外部專家共同參與。
Tax assessments related to decision-making are jointly conducted by a professional internal team with appropriate qualifications or experience and external experts.
- 二、重大決策皆納入租稅評估，其核准層級應至高階管理人員。
Major decisions are included in the tax assessment, and approval levels should reach senior management.
- 三、稅務報告資訊透明，遵循稅務揭露相關規定及準則要求處理，如提交集團主檔報告及移轉訂價報告。
Tax report information is transparent and complies with tax disclosure requirements and guidelines, such as submitting the group master file report and transfer pricing report.

- 四、與關係企業間交易係遵循經濟合作暨發展組織(OECD)公布之國際認訂價準則以及稅基侵蝕及利潤移轉行動方案(BEPS)相關規範，使關係人訂價策略符合常規。

Transactions with affiliated enterprises follow the international transfer pricing guidelines published by the Organization for Economic Cooperation and Development (OECD) and the Base Erosion and Profit Shifting (BEPS) Action Plan, ensuring that pricing strategies between related parties are in line with standard practices.

- 五、因應全球反避稅之相關重大法規要求，如：授控外國企業、實際管理處所及經濟實質法案等，避免以不當避稅為目的使用免稅天堂或低稅率國家進行稅務規劃。

In response to global anti-tax avoidance regulations, such as the Controlled Foreign Corporation, Place of Effective Management, and Economic Substance Laws, the company avoids improper tax avoidance through tax havens or low-tax jurisdictions for tax planning purposes.

- 六、與稅務機關之互動應基於互信、資訊透明及法規遵循之精神，以誠實、公平、尊重及正直的方式進行稅務議題討論。

Interactions with tax authorities should be based on mutual trust, transparency of information, and adherence to regulations, with tax issues discussed honestly, fairly, respectfully, and with integrity.

亦可於以下連結查閱本公司 2024 合併年報及財報，連結網址如下：

You can also refer to the company's 2024 consolidated annual report and financial statements through the following links:

- 年報網址：<https://www.hec-group.com.tw/index.php?id=98&L=1>
Annual report link: <https://www.hec-group.com.tw/index.php?id=98&L=1>
➤ 財報網址：<https://www.hec-group.com.tw/index.php?id=103&L=1>
Financial report link: <https://www.hec-group.com.tw/index.php?id=103&L=1>

2.3 法規遵循

Regulatory compliance

2-26	尋求建議和提出疑慮的機制 Mechanism for seeking advice and raising concerns
2-27	法規遵循 Regulatory compliance
205-1	已進行貪腐風險評估的營運據點 Operational sites where corruption risk assessments have been conducted
205-2	有關反貪腐政策和程序的溝通及訓練 Communication and training regarding anti-corruption policies and procedures
205-3	已確認的貪腐事件及採取的行動 Confirmed corruption incidents and the actions taken
206-1	反競爭行為、反托拉斯和壟斷行為的法律行動 Legal actions against anti-competitive practices, antitrust, and monopoly behavior

2-27&2-27

偉訓科技對於重大違規事件的定義係依公司單一事件罰鍰金額累計達新臺幣 100 萬元以上為重大事件；東驊廠則依公司單一事件罰鍰金額累計達人民幣 20 萬元以上為重大事件。

HEC Technology defines major violations as events where the total fine amount for a single incident exceeds NT\$1 million; LFD Factory defines major violations as events where the total fine amount for a single incident exceeds RMB 200,000.

2024 年東驊廠未違反任何環境、社會及經濟法規之重大及非重大違規事件，亦無接獲非處罰款性質之處分；另偉訓科技共有 1 件非重大違規事件，裁處金額為新台幣 5 萬元，相關受罰事項及後續改善措施如下：

In 2024, LFD Factory did not have any major or non-major violations of environmental, social, and economic regulations, and did not receive any non-penalty-based sanctions. Additionally, HEC Technology had one non-major violation, with a penalty amounting to NT\$50,000. The related violations and subsequent corrective actions are as follows:

處分類型 Penalty classification type	處分內容 Details of the penalty	違反法規說明 Explanation of the regulatory violation	改善措施 Corrective measures
處罰款事件 Penalty-related incidents	勞動基準法第 38 條第 4 項 Article 38, Paragraph 4 of the Labor Standards Act	特別休假未休結算薪資，未將全勤獎金項目納入計給 Unpaid special leave settlement wages, with the full attendance bonus not included in the calculation.	已修改 ERP 薪資計算系統，將全勤獎金項目納入計算 The ERP payroll calculation system has been modified to include the full attendance bonus in the calculation.
總計 Total	1 件 1 incident	罰款總額 Total fine amount	新台幣 50,000 元 NT\$50,000

本公司 2024 年法規遵循情形如下：

The company's regulatory compliance status for 2024 is as follows:

公司治理相關法規 Regulations related to corporate governance.	勞工權益相關法規 Regulations related to labor rights.	產品相關法規 Regulations related to products.
● 無違反公司法 No violation of the Company Act ● 無違反商業法 No violation of the Commercial Act ● 無違反證券金融法規 No violation of securities and financial regulations ● 無政治獻金 No political donations ● 無貪腐事件 No corruption incidents	● 無違反性平法 No violation of gender equality laws ● 無強迫勞動 No forced labor ● 無使用童工 No use of child labor ● 無侵害結社自由及團體協商 No infringement on freedom of association and collective bargaining ● 無違反歧視或人權事件 No violation of discrimination or human rights ● 無違反職業安全衛生法規 No violation of occupational health and safety regulations	● 未有禁止或具爭議性之產品 No prohibited or controversial products ● 無違反行銷相關法規及自願守則的事件 No violations of marketing-related regulations or voluntary codes ● 無發生因產品與服務的提供與使用而違反法律和規定被處巨額罰款的情事 No incidents resulting in large fines due to violations of laws and regulations related to product and service provision or use ● 無涉及反競爭行為、反托拉斯和壟斷行為而衍生之法律訴訟 No legal lawsuits arising from anti-competitive practices, antitrust, or monopoly behavior ● 無違反客戶隱私事件 No violations of customer privacy ● 無違反行銷傳播法規 No violations of marketing and communication regulations

反貪腐制度

Anti-corruption system.

205-1&205-2&205-3&206-1

偉訓集團透過年度內控自評作業，針對各單位之作業層級活動，建立風險評估機制，2024 年由各單位回饋自評評估表，透過各單位內控自評結果，由稽核室彙整 2024 年「風險評估及控制活動之作業層級評估表」，透過上述風險評估機制，鑑別出重大風險所在及相關風險部門，並依據年度內部稽核計劃，定期進行內控查核，另相關風險部門亦透過不同業務職掌間的職務輪調方式，積極預防相關風險的發生。於 2024 年偉訓科技、富驊企業、東驊廠均無重大風險事件發生。

HEC Group, through its annual internal control self-assessment process, establishes a risk assessment mechanism for the operational activities at each unit. In 2024, each unit provided feedback through self-assessment evaluation forms. Based on the internal control self-assessment results from each unit, the Audit Department consolidated the 2024 "Risk Assessment and Control Activities at the Operational Level" evaluation forms. This risk assessment mechanism identifies significant risks and relevant risk departments,

and according to the annual internal audit plan, regular internal control audits are conducted. Additionally, relevant risk departments actively prevent the occurrence of related risks through job rotations across different business functions. In 2024, there were no major risk incidents at HEC Technology, LFE Enterprises, or LFD Factory.

偉訓集團訂定「誠信經營守則」及「道德行為準則」，明訂嚴禁賄賂之反貪腐條款，專責單位依規定程序辦理，列入年度考核，員工若有違反誠信或道德之行為，將依違反情況追究失職人員責任，依「員工獎懲管理辦法」進行處分或採取適當之法律措施。為防範弊端發生，本公司於新進員工到職當日進行「反貪腐反賄賂政策宣導」。

HEC Group has established the "Code of Integrity Management" and the "Code of Ethical Conduct," which specifically prohibit bribery through anti-corruption clauses. The dedicated department processes cases according to the established procedures and includes them in the annual assessment. If employees engage in acts of dishonesty or unethical behavior, the responsible individuals will be held accountable based on the nature of the violation, with penalties or appropriate legal actions taken in accordance with the "Employee Reward and Punishment Management Guidelines." To prevent misconduct, the company conducts an "Anti-Corruption and Anti-Bribery Policy Briefing" on the first day of employment for new staff.

反貪腐溝通說明 Anti-corruption communication explanation.	
董事 Director.	每年至少一次以郵件或紙本方式向董事宣導反貪腐及反賄賂教育訓練課程，並要求簽署「遵循誠信經營、反貪腐暨反賄賂承諾書」。 At least once a year, anti-corruption and anti-bribery education and training courses are communicated to the directors via email or in paper form, and they are required to sign the "Commitment to Adhere to Integrity Management, Anti-Corruption, and Anti-Bribery."
在職員工 Current employees.	每年須參與至少一次反貪腐及反賄賂教育訓練課程並留存紀錄，並確實瞭解應遵循之相關作業規範，及因違反可能導致的後果與風險。 Each year, employees must participate in at least one anti-corruption and anti-bribery education and training course, with records retained. They must thoroughly understand the relevant operational standards to follow, as well as the potential consequences and risks of violations.
新進員工 New employees.	於到職九十天內一對一宣導反貪腐、反賄賂政策，並留存訓練紀錄。 Within ninety days of employment, a one-on-one briefing on anti-corruption and anti-bribery policies must be conducted, with training records retained.
供應商 Suppliers.	透過郵件、供應商大會等方式與供應商溝通誠信經營精神，並要求所有供應商簽署「供應商行為準則」，內包含誠信經營相關項目。 Through emails, supplier conferences, and other means, the spirit of integrity management is communicated to suppliers, and all suppliers are required to sign the "Supplier Code of Conduct," which includes provisions related to integrity management.

偉訓集團由公司治理主管負責「誠信經營工作小組」，其工作職掌為誠信經營政策之制定及監督執行，每年定期(至少一年一次)向董事會報告工作成果，並依照遵循狀況及缺失改善情形呈送審計委員會知悉，並且接受其指導持續推動工作。若發生貪腐事件將追究相關人員行政責任，並研提興革建議，導正缺失；涉及刑責者，除持續蒐報情資，函送偵辦外，亦全力配合檢廉單位偵查。

HEC Group is responsible for the "Integrity Management Task Force," led by the corporate governance supervisor. The responsibilities of this task force include the formulation and supervision of the integrity management policy. The task force reports its work results to the Board of Directors on a regular basis (at least once a year) and, based on compliance status and improvements in addressing deficiencies, submits updates to the Audit Committee for review and guidance on continuing efforts. If corruption occurs, administrative responsibility will be pursued for the involved personnel, and corrective measures will be proposed to address the deficiencies. In cases involving criminal liability, aside from gathering intelligence and referring the matter for investigation, full cooperation will be provided with the anti-corruption unit's investigation.

於 2024 年報導期間，偉訓集團皆無發生反貪腐之情事；偉訓集團之臺灣據點亦無因反競爭行為、反托拉斯和壟斷行為而造成的法律訴訟案件。

During the 2024 reporting period, HEC Group had no incidents related to anti-corruption; neither did its Taiwan branches face any legal lawsuits due to anti-competitive behavior, antitrust, or monopoly practices.

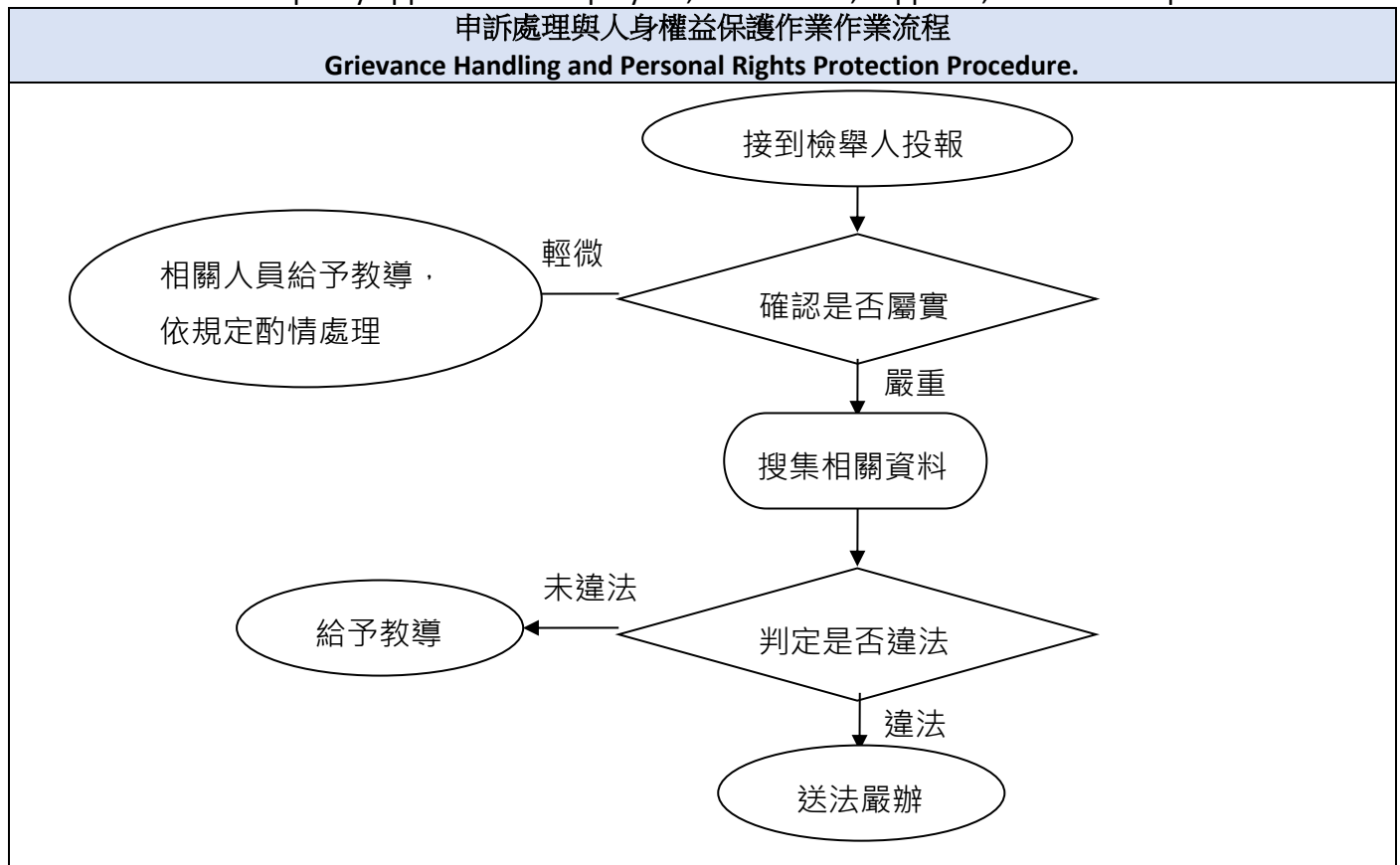
檢舉管道

Whistleblowing channels.

2-26

為保障員工的合法權益，維護社會及廠區秩序與安定，本公司鼓勵檢舉人申訴、投訴、檢舉不法之風，任何包含違反社會道德及法律或不符合 RBA 等社會責任要求的標準之不當行為。透過及時反映，快速有效地處理員工的意見和建議，除設置電話及郵箱投訴管道外，亦增設意見箱等投訴管道。對投訴有功人員或單位採用密件形式傳簽申請獎勵，並不公佈投訴人員姓名等相關資料。本辦法適用全體員工、協力廠商、供應商與客戶等相關人員。

To protect the legal rights of employees and maintain social and site order and stability, the company encourages whistleblowers to report grievances, complaints, and illegal activities, including any improper behaviors that violate social morals and laws or fail to meet social responsibility standards such as those set by RBA. Through timely feedback, the company aims to quickly and effectively address employees' opinions and suggestions. In addition to setting up telephone and email channels for complaints, suggestion boxes and other complaint channels are also available. Employees or units that contribute to effective complaint handling will be rewarded through confidential approval processes, and the identities of whistleblowers will not be disclosed. This policy applies to all employees, contractors, suppliers, and relevant personnel.



● 檢舉管道

Whistleblowing Channels

本公司非常重視每位員工的價值，並視員工為公司最重要的資產，秉持「用人唯才」、「適才適所」的理念，提供良好的福利、工作環境、檢舉管道等等，讓每位員工在友善的環境發揮自己的才能。本公司官網中設有利害關係人專區，受理員工及相關人員申訴及檢舉管道等資訊。

The company values each employee and regards them as the most important asset, adhering to the principles of "hiring based on talent" and "placing the right person in the right position." We provide excellent benefits, a good working environment, and whistleblowing channels, allowing every employee to

perform to their potential in a friendly environment. The company's official website includes a stakeholder section, offering information on grievance and whistleblowing channels for employees and related personnel.

本公司設有檢舉管道如下：

The company has established the following whistleblowing channels:

一、員工檢舉管道

Employee Whistleblowing Channels

- 1 本公司提供正當檢舉管道，並對於檢舉人身分及檢舉內容確實保密。
The company provides legitimate whistleblowing channels and ensures the confidentiality of the whistleblower's identity and the content of the report.
- 2 本公司依違反情況追究失職人員責任，依「員工獎懲管理辦法」處分或採取適當法律措施，並於公司內部網站公告違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。
The company holds responsible individuals accountable for violations according to the "Employee Reward and Punishment Management Guidelines" and takes appropriate legal measures, including publicly posting information on the internal company website regarding the violator's title, name, violation date, violation content, and handling status.
- 3 任何個人得將檢舉之案件以透過公司申訴信箱 hec-hr@hec-group.com.tw 之檢舉方式郵寄至人力資源單位、或直接寄給經企室最高主管報告，惟須提供足夠資訊使公司得以適當處理後續事宜。
Any individual can submit a report via the company's grievance email hec-hr@hec-group.com.tw to the Human Resources Department, or directly to the highest supervisor of the Business and Enterprise Office, provided sufficient information is included to enable the company to properly address the issue.
- 4 公司以保密方式處理呈報案件，並讓員工知悉公司將盡力保護善意呈報者之安全。
The company handles reports confidentially and assures employees that the company will make every effort to protect the safety of those reporting in good faith.

二、董事(含獨立董事)或經理人檢舉管道

Whistleblowing Channels for Directors (Including Independent Directors) or Managers

三、本公司董事(含獨立董事)或經理人違反誠信經營之行為時，董事(含獨立董事)及經理人得向獨立董事請求調查，但如為獨立董事本身時，得請求其他獨立董事調查。

When a director (including an independent director) or manager violates integrity management policies, they may request an investigation by an independent director. If the violation involves an independent director, the investigation may be requested from other independent directors.

偉訓科技 HEC Technology	
受理單位 Receiving Unit.	經營企劃室 Business Planning Office.
通信地址 Mailing Address.	臺南市安南區安和路二段 54 巷 225 號 No. 225, Lane 54, Section 2, Anhe Road, Annan District, Tainan City.
檢舉電話 Whistleblowing Hotline.	06-3560606 分機 122 06-3560606, Extension 122.
電子郵件 Email.	✓ 外部投訴：公司網站：https://www.hec-group.com.tw (利害關係人專區) External Complaints: Company website: https://www.hec-group.com.tw (Stakeholder Section) ✓ 內部投訴：公司網站：https://www.hec-group.com.tw (利害關係人專區/偉訓科技員工意見反映事項專區) Internal Complaints: Company website: https://www.hec-group.com.tw (Stakeholder Section / HEC Technology Employee Feedback Section)
東聯廠	

LFD Factory.	
受理單位 Receiving Unit.	管理處/稽核室 Management Office / Audit Department.
通信地址 Mailing Address.	廣東省東莞市清溪鎮清樟路清溪段 70 號 No. 70, Qingxi Section, Qingzhang Road, Qingxi Town, Dongguan City, Guangdong Province.
檢舉電話 Whistleblowing Hotline.	0769-33336888 分機 6110 0769-33336888, Extension 6110.
電子郵件 Email.	tousu@lfe.com.cn

三、創新價值

Innovative Value

3.1 管理方針

Management Policy

3-3	重大主題管理 Material Topic Management.
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3-3

重大主題：產品生命週期管理 Material Topic: Product Lifecycle Management.	
本主題重大原因 The Material Reason for This Topic	在電子產品的產品生命週期管理中，從設計、生產、使用到報廢的過程中，須確保產品對環境和社會的影響最小化，並提高公司的治理和責任。同時亦需提供保固來保障消費者，而對我們來說產品越穩定越能獲得消費者青睞，從而增加後續新產品上市消費者能更有信心選購。 In the product lifecycle management of electronic products, it is essential to ensure that the impact on the environment and society is minimized throughout the process from design, production, use, to disposal, while also enhancing the company's governance and responsibility. At the same time, providing warranties is crucial to protect consumers. For us, the more stable the product, the more likely it is to gain consumer preference, thereby increasing consumer confidence in purchasing future new products.
影響與衝擊 Impact and Influence.	● 環境面： Environmental Aspect: (1) 實際正面、潛在正面：降低或限用使用有害環境的原物料，以減少對環境的負面衝擊。 Actual Positive, Potential Positive: Reducing or limiting the use of raw materials that are harmful to the environment to minimize negative environmental impacts. (2) 潛在負面：產品製造過程中，可能會影響環境，因此，針對產品可能對環境造成汙染，應進行清理和修復工作。 Potential Negative: The product manufacturing process may have an environmental impact. Therefore, cleaning and remediation should be carried out for any potential pollution caused by the product. ● 經濟面： Economic Aspect: (1) 潛在負面：若產品未符合當地國家規範要求，可能遭受裁罰，使公司蒙受財物及商譽損失。 Potential Negative: If the product does not comply with local regulations, it may be subject to fines, leading to financial losses and damage to the company's reputation. ● 人/人權面： Human / Human Rights Aspect: (1) 潛在正面：提供創新節能產品，除對環境有正面影響，亦能幫助消費者省荷包。 Potential Positive: Providing innovative energy-saving products, which not only have a positive impact on the environment but also help consumers save money. (2) 潛在負面：在產品生命週期中，發生社會責任問題時，必須採取糾正措施。例如：改善勞工工作條件或提供賠償。

	Potential Negative: In the product lifecycle, if social responsibility issues arise, corrective measures must be taken. For example, improving labor conditions or providing compensation.
政策/策略 Policies/Strategies.	● 環境政策：減少產品對環境的負面影響，包含降低碳排放、節約能源、資源使用，以促進循環經濟和資源回收利用。同時在產品設計和製造過程中，應考慮材料的來源、能源效率、排放控制和廢棄物管理等原則。 Environmental Policy: Reduce the negative environmental impact of products, including lowering carbon emissions, conserving energy, and using resources efficiently to promote a circular economy and resource recycling. At the same time, product design and manufacturing processes should consider the source of materials, energy efficiency, emission control, and waste management principles. ● 品質政策：應以滿足客戶需求和期望為中心，在生產和提供產品或服務時，確保其品質並達到客戶期望和標準，透過不斷監測和評估產品或服務的表現，進而設定改進目標並實施相應的措施。 Quality Policy: The focus should be on meeting customer needs and expectations. During the production and delivery of products or services, quality should be ensured to meet customer expectations and standards. Continuous monitoring and evaluation of product or service performance should be conducted, setting improvement goals and implementing corresponding measures. ● 能源政策： Energy Policy: (1) 於產品的設計階段，應考慮到環境和社會因素的設計原則，包括選擇環境友好材料、減少資源消耗、設計可回收和可再利用的產品，以及考慮到產品在使用過程中可能對使用者和社區產生的影響。 During the product design phase, environmental and social factors should be considered, including selecting environmentally friendly materials, reducing resource consumption, designing recyclable and reusable products, and considering potential impacts on users and communities during the product's use phase. (2) 供應鏈管理，包括監督供應商的環境和社會責任，確保他們符合可持續發展的標準和最佳實踐。此外，也應該關注供應鏈中的勞工權益和人權議題。而在產品的製造和生產過程中，需要採取措施來減少能源和資源的使用，以減少廢棄物和排放的產生，藉此提升效率。 Supply chain management includes monitoring suppliers' environmental and social responsibilities to ensure they meet sustainable development standards and best practices. Attention should also be given to labor rights and human rights issues within the supply chain. Measures should be taken during product manufacturing and production processes to reduce energy and resource use, thereby minimizing waste and emissions, improving efficiency. (3) 採用清潔生產技術和監測和控制排放來實現。在產品的使用階段，可以透過提供使用者教育和支持來促進能源效率和資源節約。例如：提供節能使用指南、推廣可再生能源的使用等。 Clean production technologies should be adopted, along with emission monitoring and control to achieve this. During the product use phase, user education and support should be provided to promote energy efficiency and resource conservation, such as providing energy-saving usage guides and promoting the use of renewable energy. (4) 在產品的生命週期結束時，需要對產品進行適當的處理和回收，包括確保產品的安全處理，最大限度地回收和再利用材料，進而減少對環境的負面影響。 At the end of the product lifecycle, proper disposal and recycling of the product should be carried out, ensuring safe handling, maximizing material recovery and reuse, and minimizing the negative environmental impact. ● 通過改善機箱的設計、材料、組裝和包裝等方式，減少生命週期的能源需求和碳足跡，例如：使用輕量化的材料，提高散熱效率、減少廢料和包裝材料、採用節能的電源管理系統等。 Reducing Energy Demand and Carbon Footprint: Improve the design, materials, assembly, and packaging of chassis to reduce energy demand and the carbon footprint over the product lifecycle. For example: use lightweight materials, improve heat dissipation efficiency, reduce waste and packaging materials, and adopt energy-saving power management systems.
目標與標的	● 短期目標：

Goals and Targets.	Short-term Goals: (1) 減少能源消耗、提高能源效率、減少溫室氣體排放、材料及產品回收再利用、確保供應鏈的可持續性、推動低碳製造和資源有效利用、減少能源和資源的消耗，延長產品壽命。 Reduce energy consumption, improve energy efficiency, reduce greenhouse gas emissions, promote material and product recycling, ensure the sustainability of the supply chain, drive low-carbon manufacturing, and improve resource utilization, while extending product lifespan. ● 中期目標： Medium-term Goals: (1) 提高產品的性能和壽命、滿足客戶的需求和期望、提升市場競爭力。 Improve product performance and lifespan, meet customer needs and expectations, and enhance market competitiveness. (2) 制定統一的 ESG 評估標準、提高供應鏈透明度，進而要求供應商提供更多關於其環境和社會表現的信息，以建立可持續供應鏈。 Establish standardized ESG (Environmental, Social, and Governance) evaluation criteria, increase supply chain transparency, and require suppliers to provide more information about their environmental and social performance to build a sustainable supply chain. ● 長期目標： Long-term Goals: (1) 創造新的客戶價值、促進產品的創新和改善、實現循環經濟。 Create new customer value, promote product innovation and improvement, and achieve a circular economy. (2) 推動循環經濟，將產品和材料的使用轉向可再生和可循環的方式，減少對有限資源的依賴，加強溝通和透明度，從而提高產品生命週期。 Drive the circular economy by shifting the use of products and materials to renewable and recyclable methods, reducing dependence on finite resources, strengthening communication and transparency, and thus enhancing the product lifecycle.
管理評量機制 Management Evaluation Mechanism.	● 將產品從構思、設計、製造、使用到報廢的整個過程進行統一管理的方法，目的是提高產品的品質、效率和競爭力，並減少對環境的影響。 A unified management approach for the entire product lifecycle, from conception, design, manufacturing, usage, to disposal, with the aim of improving product quality, efficiency, and competitiveness while reducing environmental impact. ● 經由環境評估、社會評估、公司治理評估、監測和報告、利益相關者參與之評量機制的有效性，來建立明確的指標與標準獨立的驗證，並定期的報告與追蹤，以提供客觀的評估結果，藉此幫助企業和利益相關者，了解產品生命週期管理的實際效果，以採取必要的改進措施。 The effectiveness of the evaluation mechanism is established through environmental assessments, social assessments, corporate governance assessments, monitoring and reporting, and stakeholder engagement. Clear indicators and standards are independently verified, and regular reporting and tracking are conducted to provide objective evaluation results. This helps businesses and stakeholders understand the actual impact of product lifecycle management and take necessary corrective actions.
績效與調整 Performance and Adjustments.	產品生命週期管理將環境、社會和公司治理的考量納入到產品設計和製造的過程中。在產品設計階段，需要考慮產品的環境影響，例如：減少資源消耗、節能減排和廢棄物管理等；同時，也要考慮社會影響，例如：產品安全性和人權問題；在公司治理方面，需確保產品設計和製造過程的透明度和責任性。在產品設計持續的循環過程中，實施成果與預期目標的符合程度，通常使用一些量化或質化的指標來衡量，需要不斷地監測、評估和改善，以適應市場的變化和客戶的需求。 Product lifecycle management integrates environmental, social, and corporate governance considerations into the product design and manufacturing process. During the product design phase, the environmental impact of the product must be considered, such as reducing resource consumption, conserving energy, cutting emissions, and waste management. At the same time, social impacts, including product safety and human rights issues, need to be addressed. In terms of corporate governance, transparency and accountability in the product design and manufacturing processes are essential. The alignment between the implementation outcomes and expected goals in the continuous cycle of product design is typically measured using both quantitative and qualitative

	indicators. It requires ongoing monitoring, evaluation, and improvement to adapt to market changes and customer demands. ● 偉訓科技-第一事業處(機箱)：2024 年共用了 9,855,894 公斤的鋼材，回收鋼依照比例換算為 1,187,075 公斤；廠內所使用的鐵材(新日鐵/寶鋼/中鋼)均有加回收鋼的環保料，比率大約為 11%~13%。 HEC Technology - First Business Division (Chassis): In 2024, a total of 9,855,894 kg of steel was used, with 1,187,075 kg of recycled steel calculated proportionally. The iron materials used in the plant (from Nippon Steel, Baosteel, and China Steel) all contain recycled steel as an eco-friendly material, with the ratio ranging from 11% to 13%. ● 偉訓科技-第二事業處(電源供應器)：本公司所有電源供應器符合 CE、FCC、BSMI、CB、TUV、cTUVus、UL、3C、KC、BIS、RoHS/REACH、ErP、80+等安全規範認證。 HEC Technology - Second Business Division (Power Supplies): All of the company's power supplies comply with safety standard certifications such as CE, FCC, BSMI, CB, TUV, cTUVus, UL, 3C, KC, BIS, RoHS/REACH, ErP, and 80+ certifications.
預防或補救措施 Preventive or Corrective Measures.	● 預防措施： Preventive Measures: (1) 選擇再生原料、低碳排放材料或符合環境標準材料，以減少產品對環境的影響。 Select recycled materials, low-carbon emission materials, or environmentally certified materials to reduce the product's environmental impact. (2) 優化設計，降低廢棄物產生，使用易於回收之物料，但仍能維持產品之堅固強度。 Optimize design to reduce waste generation, use materials that are easy to recycle while maintaining product strength. (3) 優化資源使用，減少能源和水的消耗，最小化廢物產生。 Optimize resource usage, reduce energy and water consumption, and minimize waste generation. (4) 與供應商合作，確保其能符合環境管理和社會責任之認證。 Collaborate with suppliers to ensure they meet environmental management and social responsibility certifications. (5) 規劃實施並有效進行碳足跡管理，包含生產、運輸、使用和排放。 Plan, implement, and effectively manage carbon footprint, including production, transportation, use, and emissions. (6) 結合循環經濟概念，於產品生命週期過程中降低產品對於環境產生的衝擊，優化設計以降低廢棄物產生。 Integrate the concept of a circular economy to minimize the environmental impact of products during their lifecycle and optimize design to reduce waste generation. (7) 在發想和設計階段，進行市場調查、競爭分析、需求分析、可行性分析等，以確保產品符合客戶的需求和期望，並具有市場潛力和差異化。 During the ideation and design phases, conduct market research, competitive analysis, demand analysis, and feasibility studies to ensure the product meets customer needs and expectations and has market potential and differentiation. (8) 在開發和測試階段，進行品質管理、風險管理、變更管理等，以確保產品的功能和性能符合設計規範，並及時發現和解決任何錯誤或缺陷。 During development and testing phases, implement quality management, risk management, and change management to ensure the product's functions and performance meet design specifications, while promptly identifying and resolving any errors or defects. (9) 在生產和上市階段，進行供應鏈管理、物流管理、成本管理等，以確保產品的製造和運送過程順暢，並控制產品的成本和價格。 During production and launch stages, implement supply chain management, logistics management, and cost management to ensure smooth manufacturing and delivery processes while controlling product costs and prices. (10) 在服務和支援階段，進行客戶關係管理、售後服務、產品回收等，以確保產品的使用 and 維護過程滿意，並減少產品對環境的影響。 During the service and support phase, manage customer relationships, after-sales service, and product recycling to ensure satisfaction during product use and maintenance while minimizing the environmental impact. ● 補救措施： Corrective Measures:

	(1) 設計產品以回收再利用之概念為優先，促進廢棄物減量和資源循環利用。 Prioritize the design of products with the concept of recycling and reusability to promote waste reduction and resource circulation. (2) 提供維修和零部件替換，如延長產品壽命，減少廢棄物產生。 Offer repair services and spare part replacements to extend the product's lifespan and reduce waste generation. (3) 延長保固期，藉以宣導並鼓勵客戶進行維修，而不是更換產品。 Extend warranty periods to encourage customers to opt for repairs rather than replacing products. (4) 環境污染清理，針對產品可能對環境造成可能的汙染，應進行清理和修復工作。 Environmental pollution cleanup: For any potential environmental contamination caused by products, conduct cleanup and remediation work. (5) 在產品生命週期中，發生社會責任問題時，必須採取糾正措施。例如：改善勞工工作條件或提供賠償等。 When social responsibility issues arise during the product lifecycle, corrective measures must be taken, such as improving labor conditions or providing compensation. (6) 在發想和設計階段，進行市場調整、競爭對策、需求變更、可行性檢驗等，以應對市場的變化和客戶的反饋，並調整產品的概念和設計。 During the ideation and design phases, make market adjustments, competitive countermeasures, demand changes, and feasibility checks to respond to market shifts and customer feedback, adjusting the product's concept and design accordingly. (7) 在開發和測試階段，進行錯誤修正、風險控制、變更實施等，以解決產品的功能和性能的問題，並降低產品的風險和不確定性。 During the development and testing phases, carry out error correction, risk control, and change implementation to resolve functionality and performance issues, reducing product risks and uncertainties. (8) 在生產和上市階段，進行供應鏈協調、物流調度、成本削減等，以處理產品的製造和運送的問題，並提高產品的利潤和競爭力。 During production and launch phases, coordinate the supply chain, manage logistics, and reduce costs to address manufacturing and delivery issues, improving product profitability and competitiveness. (9) 在服務和支援階段，進行客戶溝通、售後處理、產品回收等，以處理產品的使用和維護的問題，並增加客戶的滿意度和忠誠度。 During the service and support phase, manage customer communication, handle after-sales issues, and conduct product recycling to address usage and maintenance issues, thereby enhancing customer satisfaction and loyalty.
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3-3

重大主題：顧客的健康與安全(產品安全) Material Topic: Customer Health and Safety (Product Safety).	
本主題重大原因 Reason for the Material Topic.	本公司將依循 ISO 9001:2015 國際標準制定，依品質為核心，以維持客戶滿意度之標準，持續不斷創新。同時亦重視與客戶的長期合作夥伴關係，提供全方位產品服務及卓越產品品質，締造與客戶間雙贏的局面。 Our company will establish according to the ISO 9001:2015 international standard, with a focus on quality to maintain customer satisfaction, and continuously innovate. At the same time, we also value long-term partnerships with our clients, providing comprehensive product services and excellent product quality to create a win-win situation with our customers.
影響與衝擊 Impact and Influence.	● 環境面： Environmental Aspect: (1) 潛在負面：誤用有害環境的原物料、事後不當處置、生產過程中排放污染物，造成土壤、水源和空氣污染，生物多樣性喪失，氣候變化加劇，以及自然生態系統受損等。 Potential Negative: Misuse of raw materials harmful to the environment, improper disposal afterwards, and emission of pollutants during the production process, leading to soil, water, and air pollution, loss of biodiversity, intensified climate change, and damage to natural ecosystems. ● 經濟面： Economic Aspect:

	(1) 潛在負面：不了解當地國家的規範要求可能導致公司違反當地法律法規，進而遭受罰款、訴訟或其他法律制裁，增加了企業的風險成本。此外，由於未遵守當地規範，可能導致生產中斷、設備更新或改造成本增加，以及與當地政府或監管機構的負面關係，進一步影響了企業的營運穩定性。 Potential Negative: Not understanding local regulations may lead to violations of local laws, resulting in fines, lawsuits, or other legal sanctions, increasing the company's risk costs. Additionally, non-compliance with local regulations may lead to production disruptions, higher equipment updating or renovation costs, and negative relations with local governments or regulatory bodies, further affecting the company's operational stability. (2) 潛在負面：增加了企業的法律風險和合規成本，可能降低投資者對企業的信心，影響股票價值和企業的市場評價。同時，可能導致企業在當地的形象受損，進而影響當地市場的開發和擴張。 Potential Negative: Increased legal risks and compliance costs may reduce investor confidence in the company, affecting stock value and market valuation. At the same time, it may damage the company's image locally, impacting market development and expansion. (3) 潛在負面：本公司產品以及服務，若沒有顧客健康與安全所進行衝擊評估，並違反有關產品和服務在其生命週期內之健康與安全性衝擊的法規和自願性準則的事件，將進一步造成財務風險。 Potential Negative: If our company's products and services are not subject to health and safety impact assessments for customers and violate regulations and voluntary standards regarding the health and safety impact of products and services throughout their lifecycle, it could result in further financial risks. ● 人/人權面： Human/Rights Aspect: (1) 潛在負面：加劇勞工貧困、造成勞工健康和環境安全風險、損害勞工尊嚴和自主權、引起社會不公平等問題。此外，也可能導致消費者抵制、聲訴和法律訴訟，進一步損害企業聲譽和營運穩定性。 Potential Negative: Exacerbation of labor poverty, health and safety risks for workers, damage to labor dignity and autonomy, and social injustice issues. Additionally, it may lead to consumer boycotts, complaints, and legal lawsuits, further damaging the company's reputation and operational stability. (2) 潛在負面：本公司相當重視每一位「客戶」，因此公司須提供品質良好安全的產品，若發生違反商品與服務資訊標示及自願性法規之事件，將影響未來與客戶之合作穩定性與顧客滿意度。 Potential Negative: Our company places great importance on each "customer," and therefore, we must provide high-quality and safe products. Any violations regarding product and service labeling and voluntary regulations could affect the stability of future cooperation with customers and customer satisfaction.
政策/策略 Policies/Strategies.	● 恪遵有害物質之避免，對於可能造成人體及環境危害可能性排除，充分落實採用安全、環保原物料。 Strictly adhere to the avoidance of harmful substances, eliminating the potential risks to human health and the environment, and fully implement the use of safe and eco-friendly raw materials. ● 產品需符合各項安規測試，例如：EMI、靜電防護、溫度量測以及電壓電流量測。 Products must meet various safety regulations and tests, such as EMI, electrostatic protection, temperature measurement, and voltage and current measurement.
目標與標的 Goals and Targets.	● 產品需能通過各項安規測試。 Products must pass all relevant safety regulation tests. ● 從客戶角度出發，產品能符合當地國家有關之認證，例如：CE、FCC、BSMI、CB、TUV、cTUVus、UL、EPEAT、EnergyStar、80 PLUS 等國際相關認證。 From the customer's perspective, products should meet certifications required by local countries, such as CE, FCC, BSMI, CB, TUV, cTUVus, UL, EPEAT, EnergyStar, 80 PLUS, and other international certifications. ● 與當地公司或經銷商進行策略合作，提供符合當地法規的產品與服務，為顧客創造最大價值。 Engage in strategic partnerships with local companies or distributors to provide products and services that comply with local regulations, creating maximum value for customers.

管理評量機制 Management Evaluation Mechanism.	● 本公司依 ISO 9001 內部管理審查程序，每年皆針對產品品質管理進行 PDCA 之有效性評量。 Our company follows the internal management review procedure of ISO 9001 and conducts annual evaluations of the effectiveness of the PDCA cycle for product quality management. ● 本公司安規驗證單位提供一系列安規測試，同時也會提供樣品至國內相關驗證單位進行測試。 Our safety certification unit provides a series of safety regulation tests and also submits samples to domestic relevant certification bodies for testing.
績效與調整 Performance and Adjustments.	本公司研發之產品均符合客戶要求並取得國際相關認證，其客戶已評估之產品或服務比例達 100%。 The products developed by our company meet customer requirements and have obtained relevant international certifications. The proportion of products or services evaluated by customers has reached 100%.
預防或補救措施 Preventive or Corrective Measures.	● 依據客戶及消費者回饋，並將該回饋導入產品改善計劃，使產品品質更加完善且穩定。 Based on customer and consumer feedback, the feedback is incorporated into product improvement plans to enhance and stabilize product quality. ● 驗證過程中若有問題點產生，會召集相關開發人員與安規單位進行討論與擬訂改善策略。 If issues arise during the verification process, relevant development personnel and the safety certification unit will be gathered to discuss and formulate improvement strategies.

3-3

重大主題：創新產品與服務 Major Topic: Innovative Products and Services	
本主題重大原因 Reason for the Material Topic.	在科技日新月異的時代中，本公司在創新產品與服務方面，不僅致力於創新節能、持續加入創新思維與開發新產品以提升性能與服務之外，更注重提供具有環境、社會和治理影響的解決方案，從而落實企業社會責任。我們堅信，客戶關係是企業永續經營的基礎，藉由提供完善的設計開發協助以及數位化的創新服務，來加深與客戶的合作層次並提升公司競爭力。 In an era of rapid technological advancements, our company is committed to innovation in products and services. We focus not only on developing energy-saving innovations and continuously integrating creative thinking into the development of new products to enhance performance and service, but also on offering solutions that have environmental, social, and governance (ESG) impacts, thereby fulfilling our corporate social responsibility. We firmly believe that customer relationships are the foundation of sustainable business operations. By providing comprehensive design and development assistance, as well as digitalized innovative services, we aim to deepen our collaboration with customers and enhance the company's competitiveness.
影響與衝擊 Impact and Influence.	● 環境面： Environmental Aspect: (1) 實際正面、潛在正面：降低或限用使用有害環境的原物料，以減少對環境的負面衝擊。 Actual Positive, Potential Positive: Reducing or limiting the use of raw materials harmful to the environment to minimize negative environmental impact. ● 經濟面： Economic Aspect: (1) 潛在負面：當產品未符合當地國家規範要求，恐因此受罰，使公司蒙受財物及商譽損失。 Potential Negative: If products do not meet local country regulations, fines may be imposed, resulting in financial and reputational losses for the company. (2) 潛在負面：若無創新產品符合客戶的需求，訂單量則會因此而下降，從而影響公司的持續發展。 Potential Negative: If innovative products do not meet customer demands, order volume may decrease, which would negatively impact the company's continued development. ● 人/人權面： Human/Rights Aspect: (1) 實際正面、潛在正面：提供創新節能產品，除對環境有正面影響之外，亦能幫助消費者省荷包。 Actual Positive, Potential Positive: Providing innovative energy-saving products not only has a positive impact on the environment but also helps consumers save money. (2) 潛在正面：集團支持設計開發協助的經營，將有助於支持人才培訓計畫，對於人才培育與發展將會有正面影響。

	Potential Positive: The group's support for design and development assistance will contribute to supporting talent training programs, having a positive impact on talent cultivation and development.
政策/策略 Policies/Strategies.	● 開發綠色友善產品與服務的設計與創新能力，透過客戶經營、產品營運、市場佈局、新事業開發等策略制定，及研發技術導入、創新作法等，是公司競爭力的核心關鍵。 The ability to design and innovate green-friendly products and services is a core competitive advantage for the company, achieved through strategies in customer management, product operations, market layout, new business development, R&D technology implementation, and innovative practices. ● 新產品主要需符合 INTEL 最新規範以及節能法規(Energy Star)。 New products must primarily comply with the latest INTEL standards and energy-saving regulations (Energy Star). ● 在產品研發(開發)過程中，藉由電腦軟體(強度模擬)的輔助來減少樣品打樣的次數，進而減少材料的消耗。 During the product R&D (development) process, the use of computer software (strength simulation) helps reduce the number of sample prototypes, thereby minimizing material consumption. ● 盡力突破能力邊界做得更好更多，與客戶合作找到需求的解決方案。 Striving to push the boundaries of capability to do better and more, collaborating with customers to find solutions to their needs. ● 創新產品和服務：在環境、社會和公司治理方面產生不同面向的影響。例如：可再生能源技術、能源效率解決方案、社會影響投資和綠色建築等。 Innovative products and services: These have diverse impacts on the environment, society, and corporate governance. For example: renewable energy technologies, energy efficiency solutions, social impact investments, and green buildings. ● 品質環境政策：包括對環境影響的監測，可以透過減少碳排放、節約能源和資源循環利用、推動循環經濟等措施來實現。 Quality Environmental Policy: Includes monitoring environmental impacts, which can be achieved through measures like reducing carbon emissions, conserving energy, recycling resources, and promoting a circular economy. ● 社會政策：積極參與社區發展和公益活動、尊重勞工權益，提供安全健康的工作環境和人權保護等。 Social Policy: Actively participating in community development and public welfare activities, respecting labor rights, providing a safe and healthy working environment, and ensuring human rights protection. ● 公司治理：實施有效的公司治理結構，包括透明及獨立性和監管機制，以確保公平公開的公司治理。 Corporate Governance: Implementing effective corporate governance structures, including transparency, independence, and regulatory mechanisms, to ensure fair and open governance. ● 產品品質：公司提供高品質、安全可靠的產品，並確保產品在整個生命週期中的可持續性。 Product Quality: The company provides high-quality, safe, and reliable products while ensuring the sustainability of products throughout their entire lifecycle.
目標與標的 Goals and Targets.	● 短期目標： Short-term Goals: (1) 推出具有創新功能和設計的新款電腦機箱，以滿足消費者對個性化和高性能產品的需求。建立更強大的售後服務團隊，提供消費者更快速和有效的技術支持和維修服務。 Launch new computer cases with innovative features and designs to meet consumer demand for personalized and high-performance products. Establish a stronger after-sales service team to provide consumers with faster and more effective technical support and repair services. (2) 規劃一名專職人員處理電腦模擬產品強度之工作。 Plan for a dedicated staff member to handle the strength simulation of computer products. (3) 維護現有產品、減少能源和資源消耗(資源回收方案)、開發低碳或無碳產品、推動使用可再生能源、提高供應鏈的可持續性，從而建立緊密的客戶合作關係，以迅速驗證產品和服務的可行性，深入了解客戶需求。

	Maintain existing products, reduce energy and resource consumption (resource recycling programs), develop low-carbon or carbon-free products, promote the use of renewable energy, and enhance supply chain sustainability. This will help establish close customer relationships, quickly validate product and service feasibility, and gain deeper insights into customer needs. ● 中期目標： Mid-term Goals: (1) 擴大產品線，推出更多款式和類型的電腦機箱，滿足不同消費者群體的需求。加強與電子零售商和網絡零售商的合作，提高產品在市場上的知名度和銷售量。 (2) Expand the product line by introducing more styles and types of computer cases to meet the diverse needs of different consumer groups. Strengthen collaboration with electronic retailers and online retailers to increase product visibility and sales. (3) 培養研發部所有工程的電腦模擬產品強度之技能。 (4) Train all engineers in the R&D department in computer simulation product strength skills. (5) 持續加入節能技術導入各式機種並促進創新和技術發展，同時擴大與發展更多的合作夥伴，藉此吸引並鼓勵具有專業知識的人才，共同實現環保、可持續和資源節約的解決方案，以迎合市場變化與客戶需求。 (6) Continuously integrate energy-saving technologies into various models and promote innovation and technology development. At the same time, expand partnerships and attract professionals with expertise to jointly develop eco-friendly, sustainable, and resource-saving solutions, aligning with market changes and customer needs. ● 長期目標： Long-term Goals: (1) 成為業內具有影響力和競爭力的領導品牌，引領行業發展方向。拓展到國際市場，擴大出口規模，進一步提升品牌在全球的知名度和影響力。 (2) Become an influential and competitive leadership brand in the industry, leading the development direction of the industry. Expand into international markets, increase export volume, and further enhance the brand's global recognition and influence. (3) 培養研發部所有工程的電腦模擬產品強度之技能。 (4) Train all engineers in the R&D department in computer simulation product strength skills. (5) 除持續擴大並符合國際能源規範以及規格要求外，培養團隊的創新思維和問題解決能力，提升公司的研發和創新能力，不斷改進產品和服務，以實現可持續發展。 (6) Continuously expand and meet international energy standards and specifications, while cultivating the team's innovative thinking and problem-solving abilities, enhancing the company's R&D and innovation capabilities, and continuously improving products and services to achieve sustainable development.
管理評量機制 Management Evaluation Mechanism.	● 施行產品或服務的效益評估，包含減少碳排放、節約能源和資源、改善社區關係、提升公司治理等，以做為關鍵指標。 Implement benefit assessments for products or services, including reducing carbon emissions, saving energy and resources, improving community relations, and enhancing corporate governance, as key performance indicators. ● 建立內部系統和程序，可用來收集、監測、報告相關指標和數據，以評估創新產品和服務的有效性。 Establish internal systems and processes for collecting, monitoring, and reporting relevant indicators and data to evaluate the effectiveness of innovative products and services. ● 以年度 KPI 方式，訂定當年度的目標以及與之對應的指標並列入管理，如客戶滿意度評比分數等項目。 Set annual goals and corresponding indicators, such as customer satisfaction scores, as part of the management system using an annual KPI framework. ● 使用獨立第三方機構進行驗證，以確保創新產品和服務的有效性及其相關指標的可信度。產品開發後會寄送樣品至各個驗證單位進行測試，如：80plus, INTEL, Cybenetics，針對電氣特性、效率以及功耗進行驗證。 Use independent third-party organizations for verification to ensure the effectiveness of innovative products and services and the credibility of relevant indicators. After product development, samples will be sent to various certification bodies for testing, such as 80plus, INTEL, and Cybenetics, to validate electrical characteristics, efficiency, and power consumption. ● 透過與利害關係者的對話和反饋，獲得更全面性的評估結果，並確保產品和服務符合各方的期望和需求。

	Obtain more comprehensive evaluation results through dialogue and feedback with stakeholders, ensuring that products and services meet the expectations and needs of all parties. ● 建立循環反饋機制，持續改善創新產品和服務的有效性。 Establish a feedback loop mechanism to continuously improve the effectiveness of innovative products and services.
績效與調整 Performance and Adjustments.	● 依照市場需求、法規要求、技術發展、成本變動、競爭壓力評估，目前符合本公司短期目標之設定，並持續管理排放議題。同時，亦考量財務表現、操作效率、市場擴展等評估，作為短期目標之設定，未來將持續推動排放及綠能議題。 Based on market demand, regulatory requirements, technological development, cost changes, and competitive pressures, the current short-term goals are aligned with the company's objectives, with ongoing management of emission issues. At the same time, financial performance, operational efficiency, and market expansion are also considered in setting short-term goals, with future efforts focused on promoting emissions and green energy issues. ● 樣品測試結果皆符合本公司中期目標之設定，未來將持續往長期目標邁進，並以技術創新、市場領導地位、品牌價值提升，作為中期目標之設定，並持續往長期目標前進。 The sample testing results meet the company's mid-term goals, and we will continue to work toward long-term objectives. The mid-term goals will focus on technological innovation, market leadership, and brand value enhancement, with a continuous effort toward achieving long-term goals. ● 以年度 KPI 方式，訂定當年度目標以及與其對應的指標列入管理，並依年度 KPI 總結會調整目標。透過設定年度關鍵績效指標(KPI)，持續監控目標的達成情況，並定期進行評估和反饋，以提升整體管理效能。 Using the annual KPI framework, the company sets the annual goals and corresponding indicators for management, adjusting them based on the annual KPI summary meeting. By setting annual KPIs, we will continuously monitor goal achievement, regularly assess and provide feedback to improve overall management effectiveness. ● 本公司(第二事業處)2024 年客戶滿意度評比分數大多符合預期，達成短期目標之設定，且相較於 2023 年分數高出 3 點多分，將持續加強客戶管理以提升滿意度。 In 2024, the customer satisfaction score for the company's (Second Business Division) met expectations, achieving the short-term goals. Compared to the 2023 score, there was an improvement of over 3 points. The company will continue to strengthen customer management to further improve satisfaction.
預防或補救措施 Preventive or Corrective Measures.	● 定期進行能源審查和監測，分析能源的使用狀況和節能潛力，制定和執行能源改善和節能計畫，評估和報告節能的成效和效益，並尋求相關單位共同溝通與合作。 Regularly conduct energy audits and monitoring, analyze energy usage and energy-saving potential, develop and implement energy improvement and savings plans, assess and report the effectiveness and benefits of energy-saving efforts, and seek collaboration with relevant departments for communication and cooperation. ● 若樣品機種未通過驗證單位測試，將針對問題點找出對策加入新技術以及與相關單位洽詢合作事宜。 If the sample model does not pass verification tests, we will identify issues, develop countermeasures, incorporate new technologies, and consult with relevant units for cooperation. ● 加強工程師電腦模擬產品強度之技能，不定期的參加相關專業技能課程。 Strengthen engineers' skills in computer simulation for product strength, and encourage participation in relevant professional skill courses on an irregular basis. ● 利用可再生能源(如太陽能和風能)，以及其他清潔技術(如能源效率解決方案)。這些產品和服務有助於減少對化石燃料的依賴，減少碳排放。 Utilize renewable energy (such as solar and wind energy) and other clean technologies (such as energy efficiency solutions). These products and services help reduce dependence on fossil fuels and decrease carbon emissions. ● 制定長期可再生能源發展計畫，確保可再生能源的可持續供應。 Develop a long-term renewable energy development plan to ensure a sustainable supply of renewable energy. ● 與當地社區和居民合作，創造就業機會。 Collaborate with local communities and residents to create employment opportunities.

	為提升各專案工程師在專業技術、管理技能、溝通技巧及問題解決等方面的協助能力，於2025 年度將會更積極推行部門會議，藉由會議交流達到 Lesson learned 的目的，並鼓勵參加技術研討會，學習專業知識與溝通協調能力。 To enhance the capabilities of project engineers in professional skills, management abilities, communication, and problem-solving, the company will more actively implement departmental meetings in 2025. These meetings will provide a platform for knowledge exchange and lessons learned, and we will encourage participation in technical seminars to improve professional knowledge and communication and coordination skills.
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3.2 產品與服務

Products and Services

416-1	評估產品和服務類別對健康和安全的衝擊 Evaluate the impact of product and service categories on health and safety.
416-2	違反有關產品與服務的健康和安全法規之事件 Incidents of violating health and safety regulations related to products and services.
417-1	產品和服務資訊與標示的要求 Requirements for product and service information and labeling.
417-2	未遵循產品與服務之資訊與標示相關法規的事件 Incidents of non-compliance with regulations related to product and service information and labeling.
417-3	未遵循行銷傳播相關法規的事件 Incidents of non-compliance with regulations related to marketing and communication.
418-1	經證實侵犯客戶隱私或遺失客戶資料的投訴 Complaints verified to involve the violation of customer privacy or loss of customer data.

主要產品用途及製程

Main product uses and manufacturing processes.

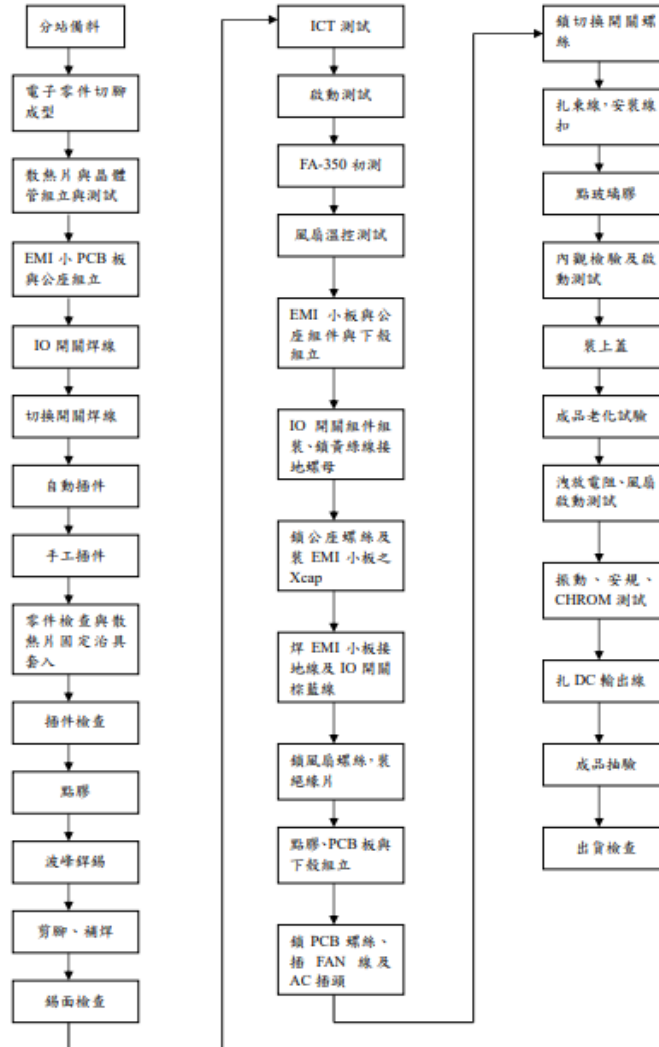
偉訓科技目前主要開發電源供應器和電腦週邊等資訊產品，而產品由本公司設計，經由本公司第三地區轉投資之大陸工廠製造，再出貨予客戶。其用途介紹與製程如下：

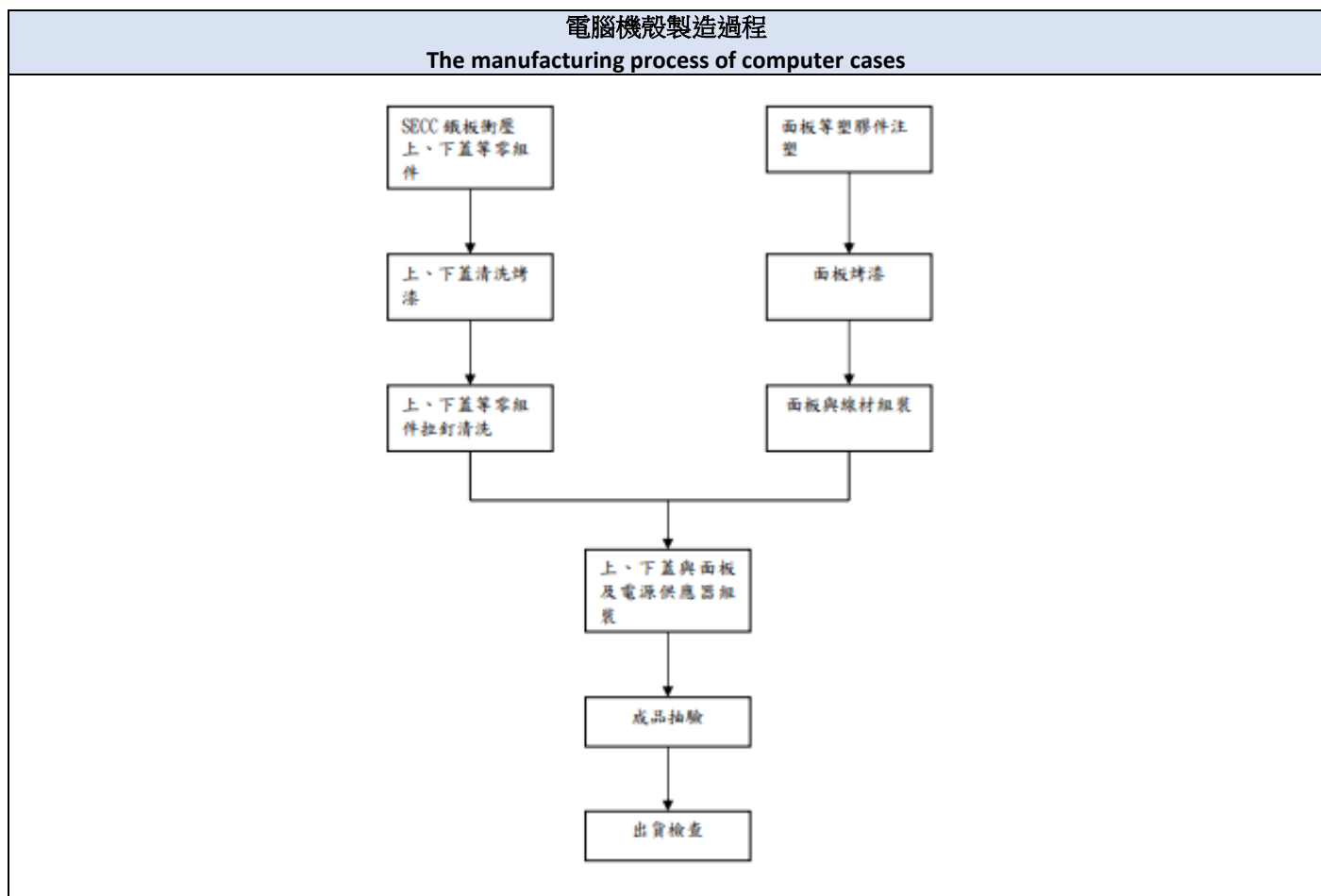
HEC Technology is currently focused on developing power supplies and computer peripherals, among other information products. The products are designed by our company and manufactured at a mainland China factory, which is a third-party investment by our company. The products are then shipped to customers. The product uses and manufacturing processes are as follows:

產品 Product	說明 Explanation
電源供應器等資訊產品 Power supplies and other information products.	能將交流或直流轉換為一組或多組輸出之直流電源供電子設備使用的裝置，特性是體積小、高效率、重量輕，應用範圍涵蓋各項資訊、消費性產品、工業控制產品。 A device that converts AC or DC into one or more sets of DC output for use by electronic equipment. Its characteristics include small size, high efficiency, and lightweight. It is widely applied in various information technology, consumer products, and industrial control products.
電腦週邊產品 Computer peripheral products.	電腦主機產品或儲存設備組裝必要之組件及週邊零組件。 Components and peripheral parts necessary for assembling computer mainframes or storage devices.

電源供應器等資訊產品製造過程

The manufacturing process of power supplies and other information products





安規認證

Safety certification

416-1 & 416-2

近幾年，由於電競電腦週邊的需求量逐年增加，許多零售通路大廠不斷藉此推陳出新，而偉訓科技在 ODM(即原廠委托設計)方面，具專業團隊與多年經驗，我們將積極拓展自己的優勢與專業，並持續不斷地提供諸多服務給各大零售通路廠商與客戶 FFOC 同時亦積極爭取電競 ODM 大廠專案。

In recent years, due to the increasing demand for esports peripherals, many major retail channels have been continuously innovating. HEC Technology, with its professional team and many years of experience in ODM (Original Design Manufacturer), is actively expanding its strengths and expertise. We are committed to providing numerous services to major retail channel vendors and customers, while also actively striving for large esports ODM projects.

而本公司主要提供的產品服務項目有電源供應器、自有品牌 COUGAR 電競桌/椅、鋼材、塑膠原料等商品，所提供之產品與服務項目均通過 3C、CB、CE、FCC、UL、BIS、BSMI、TUV、RoHS/REACH、cTUVus、KC、ErP、80+、LVD、ICES-003、ANSI/BIFMA X5.1 等國際安全規範認證，以確保公司產品品質優良安全及穩定。

The main products and services we offer include power supply units, our own brand COUGAR gaming desks/chairs, steel, plastic raw materials, and other items. All of the products and services we provide have passed international safety certification standards such as 3C, CB, CE, FCC, UL, BIS, BSMI, TUV, RoHS/REACH, cTUVus, KC, ErP, 80+, LVD, ICES-003, ANSI/BIFMA X5.1, etc., to ensure excellent product quality, safety, and stability.

偉訓科技十分重視對於每位同仁操守品德之要求，設法務部門作為內部法律風險評估之諮詢單位，並遵循責任商業聯盟行為準則(簡稱 RBA)。在產品銷售方面，本公司產品均符合各國國際規範、遵守相關法律規定與客戶要求相關規定，進行產品行銷與標示，所有產品符合安全衝擊評估改善及產品資訊、標示之要求，用最嚴格的標準，落實品質管理制度。於報導期間無發生有關產品在生命週期

內違反健康及安全法規和自願性規範遵循，亦無違反有關產品及服務資訊和標示違反法規、違反市場溝通法規、及自願性規範的事件被禁止或有爭議的產品銷售之事件，故未有因違反規定而受罰之情事。

HEC Technology places great emphasis on the ethical standards required of each colleague and has established a legal department as an internal legal risk assessment consulting unit. We also adhere to the Responsible Business Alliance (RBA) Code of Conduct. Regarding product sales, all of our products comply with international standards of various countries, relevant legal regulations, and customer requirements for marketing and labeling. All products meet safety impact assessment improvements and the requirements for product information and labeling. We apply the strictest standards to implement quality management systems. During the reporting period, no incidents occurred in which our products violated health and safety regulations, voluntary compliance standards, or violated regulations related to product and service information, labeling, market communication regulations, or prohibited or disputed product sales. Therefore, no penalties have been incurred for non-compliance.

偉訓集團產品取得安規認證項目統計 HEC Group Product Safety Certification Statistics			
地區/類型 Region/Type	產品項目名稱 Product Item Name	安全規範認證 Safety Standard Certification	提供客戶已評估之 產品比例 Percentage of Products Evaluated by Customers
偉訓科技 HEC Technology	電源供應器 Power Supply Unit	CE、FCC、BSMI、CB、TUV、cTUVus、UL、3C、KC、BIS、RoHS/REACH、ErP、80+	100%
	自有品牌 COUGAR 電競椅 Own Brand COUGAR Gaming Chair	ANSI/BIFMA X5.1、RoHS/REACH、CE	100%
	自有品牌 COUGAR 電競桌 Own Brand COUGAR Gaming Desk	ErP、LVD、CE、FCC、ICES-003、RoHS/REACH	100%
偉昌豐 WCF	電源供應器 Power Supply Unit	CE、FCC、BSMI、CB、TUV、cTUVus、UL、3C、KC、BIS、RoHS/REACH	100%
東聯 LFD	鋼材 Steel Materials	RoHS/REACH	100%
	塑膠原料 Plastic Raw Materials	RoHS/REACH	100%
備註：百分比=(提供客戶已評估之產品總量/提供客戶產品總量)*100。 Remark: Percentage = (Total quantity of products evaluated by the customer / Total quantity of products provided to the customer) * 100			

417-1&417-2 &417-3

偉訓科技依照各國國際法規標準、自願性準則和環保標章等相關法規要求，已符合 CE、FCC、BSMI、CB、TUV、cTUVus、UL、EPEAT、EnergyStar、80 PLUS 等國際認證，評估完成率達 100%；富驊企業已符合 ISO/IEC 27001、ISO/IEC 17025、ISO 9001、ISO 14001、ISO 45001、IATF 16949、RBA、CTPAT 等國際認證，評估完成率達 100%；力韓廠產品醫療電動床依照 NMPA 法規，已得中國 NMPA 的認證書，評估完成率達 100%。

HEC Technology, in accordance with international regulations, voluntary guidelines, and environmental labeling requirements, has met international certifications such as CE, FCC, BSMI, CB, TUV, cTUVus, UL, EPEAT, EnergyStar, and 80 PLUS, with an evaluation completion rate of 100%. LFE has met international certifications including ISO/IEC 27001, ISO/IEC 17025, ISO 9001, ISO 14001, ISO 45001, IATF 16949, RBA, and CTPAT, with an evaluation completion rate of 100%. OPTIMA's medical electric beds, in compliance with NMPA regulations, have received certification from China's NMPA, with an evaluation completion rate of 100%.

為使消費者/客戶能安心選購本公司所提供的產品與服務，偉訓科技已於產品、使用者手冊或公司網站提供每項產品的相關資訊，詳列規格、售後服務方式、保固、安全規範、及使用說明等，俾使消費者能明瞭各項產品相關資訊，同時我們也為客戶購買產品責任險；富驊企業已建置專業服務團隊

提供客戶產品設計、開發、驗證等服務，亦於公司網站建置客戶服務專線及信箱，從而提供顧客申訴管道，以確保其權益。截至報導期間內，偉訓科技、富驊企業、力韓廠皆無發生任何因違反產品與服務安全資訊標示以及行銷推廣相關法規而被裁罰之事件。

To ensure that consumers/customers can confidently purchase the products and services offered by the company, HEC Technology provides detailed product information, including specifications, after-sales service, warranty, safety standards, and usage instructions on the product, user manuals, or company website. This allows consumers to fully understand the relevant product details. Additionally, we provide product liability insurance for customer purchases. LFE has established a professional service team to offer customers product design, development, and verification services. They also have a customer service hotline and email on the company website to ensure a channel for customer complaints and protect their rights. As of the reporting period, there have been no incidents where HEC Technology, LFE, or OPTIMA were penalized for violating product and service safety information, labeling, or marketing regulations.

產品資訊標示

Product Information Labeling

ATLAS 450

MODEL NO. / 型號/型号	CGR BD-450				
AC INPUT / 交流輸入/交流輸入	100-240V~ 50-60Hz 10-5A				
DC OUTPUT / 直流輸出/直流輸出	+3.3V	+5V	+12V	-12V	+5Vsb
MAX. OUTPUT CURRENT / 最大輸出電流/最大輸出電流	20A	20A	36A	0.3A	3A
MAX. COMBINED POWER / 最大輸出功率/最大輸出功率	110W	432W	3.6W	15W	
TOTAL OUTPUT POWER / 總功率/總功率	450W				

SWITCHING POWER SUPPLY

The output power of the power supply of power restriction power, please use links with fire protection shell (V-1 above) around in order to avoid the fire. La puissance de sortie de cette alimentation n'est pas une alimentation à puissance limitée. Veuillez utiliser un boîtier résistant au feu (au-dessus de V-1) pour éviter les incendies.

WARNING: Hazardous voltages contained within this power supply, not user serviceable. Return to service center for repair.

AVERTISSEMENT: les tensions dangereuses contenues dans cette alimentation ne peuvent pas être réparées par l'utilisateur. Retournez au centre de service pour réparation.

Compucase Enterprise Co., Ltd. Made in China

交換式電源供應器

此電源供應器之電源輸出非屬於電力限制電源，請連結使用具防火外殼 (V-1以上) 之周邊，以避火災發生。
製造商：偉訓科技股份有限公司 中國製造

交換式電源供應器

此電源供應器之電源輸出非屬於電力限制電源，請連結使用具防火外殼 (V-1以上) 之周邊，以避火災發生。
製造商：偉訓科技股份有限公司 中國製造

CAUTION-Hazardous voltage inside!
DO NOT open this power supply unit!

警告：內有高壓，請勿開啟
警告：內有高壓，請勿開啟

ATLAS 550

MODEL NO. / 型號/型号	CGR BD-550				
AC INPUT / 交流輸入/交流輸入	100-240V~ 50-60Hz 10-5A				
DC OUTPUT / 直流輸出/直流輸出	+3.3V	+5V	+12V	-12V	+5Vsb
MAX. OUTPUT CURRENT / 最大輸出電流/最大輸出電流	20A	20A	44A	0.3A	3A
MAX. COMBINED POWER / 最大輸出功率/最大輸出功率	120W	528W	3.6W	15W	
TOTAL OUTPUT POWER / 總功率/總功率	550W				

SWITCHING POWER SUPPLY

The output power of the power supply of power restriction power, please use links with fire protection shell (V-1 above) around in order to avoid the fire. La puissance de sortie de cette alimentation n'est pas une alimentation à puissance limitée. Veuillez utiliser un boîtier résistant au feu (au-dessus de V-1) pour éviter les incendies.

WARNING: Hazardous voltages contained within this power supply, not user serviceable. Return to service center for repair.

AVERTISSEMENT: les tensions dangereuses contenues dans cette alimentation ne peuvent pas être réparées par l'utilisateur. Retournez au centre de service pour réparation.

Compucase Enterprise Co., Ltd. Made in China

交換式電源供應器

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製造商：偉訓科技股份有限公司 中國製造

交換式電源供應器

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製造商：偉訓科技股份有限公司 中國製造

CAUTION-Hazardous voltage inside!
DO NOT open this power supply unit!

警告：內有高壓，請勿開啟
警告：內有高壓，請勿開啟

客戶服務專線 Customer Service Hotline
偉訓科技以「關心」貼近客戶需求，以「專業」推動業務創新，以「真誠」取得社會信賴，提供客戶完善且值得信賴服務滿足客戶要求。顧客亦可將對於本公司所提供產品與服務之建議事項或申訴方式如下： HEC Technology closely aligns with customer needs through "care," drives business innovation with "expertise," and earns social trust through "sincerity." We provide comprehensive and reliable services to meet customer requirements. Customers can also provide suggestions or file complaints regarding our products and services through the following channels: ✓ 聯絡窗口：丁先生 Contact Person: Mr. Ding ✓ 服務專線：06-3560606 分機 122 Service Hotline: 06-3560606 ext. 122

✓ 服務信箱：hec-service@hec-group.com.tw
 Service Email: hec-service@hec-group.com.tw

客戶滿意度

Customer Satisfaction

電腦機殼 2024 年客戶滿意度 Computer Case 2024 Customer Satisfaction				
2024 客戶滿意度調查彙總表				
部門別	#	客戶別	2024年分數	追蹤說明
業務一部	1	華碩電腦	86	交期滿意，品質有努力的空間
	2	緯創資通	89	品質/服務不錯，報價希望能更有競爭力
	3	FCCL	88.5	整體服務很滿意，希望可以開發更有競爭性的產品
	4	順達/神雲	88.5	整體服務非常滿意，開發跟報價上還有進步的空間
	5	Corsair Memory Inc.	91.5	Corsair are very satisfied with HEC's service, but HEC also needs improvement on quality.
	6	HP International Pte Ltd. Taiwan Branch	88.5	Need improvements on quality.
總結			88.67	

電源供應器 2024 年客戶滿意度
Power Supply Unit 2024 Customer Satisfaction

2024 業務二部 客戶滿意度調查彙總表

#	客戶別	2023年分數	2024年分數	追蹤說明
1	EVGA	92	92	整體配合狀況良好，交期也能符合要求，希望能繼續保持
2	Listan (BQT)	80	88.5	2024年在出貨驗貨上小問題需持續加強改善，尤其出貨量增大時，品質與交期更是要求把關更加嚴謹，整體交期可符合需求，但希望能縮短交期
3	Corsair	81	88	下半年度需求大增，Corsair認同工廠端的持續pull in，也希望縮短交期MIC 6周 & MIT 8周為目標，以降低空運數量並增加對市場變動上的應變能力
4	Buffalo(CFD)	92	91	客戶原則上表示滿意，今年的交期及整體服務，惟2024年有客訴發生，希望請HEC加強品質管控
	總分	345	359.5	2024年度，市場需求競爭激烈，在客戶回應的滿意度調查，可看出客戶對HEC整體服務是逐年加分並給予肯定的，未來我們將持續努力爭取新案並積極開發新客戶
	平均分數	86.3	89.9	

電腦桌椅/滑鼠/鍵盤/耳機 2024 年客戶滿意度
Computer Desks/Chairs, Mouse, Keyboard, Headphones 2024 Customer Satisfaction

 COMPUCASE ENTERPRISE CO., LTD. 225 LANE 54 AN HO ROAD SEC.2, TAINAN TAIWAN, R.O.C. TEL: 886-6-356-0606 FAX: 886-6-356-0505 Website: www.compuCASE.com.tw CHINA TEL: (0755)28122966 HIGH-QUALITY SOLUTION COMMITMENT				
2024年客戶滿意度調查追蹤表				
部門別	#	客戶別	2024 平均分數	追蹤說明
品 牌 業 務 部	1	Noriak	90	
	2	Asbis	92	
	3	壹微科技	96	
	4	Techmart	90	
	5	I3	90	
	6	JOYO	90	
	7	Aiuto	92	
總結			91	
Lio Huang				Mico Hsieh
Approved By			Approved By	Prepared By

資訊安全與客戶隱私

Information Security and Customer Privacy

418-1

偉訓科技於 2023 年獲得 ISO 27001 資訊安全管理驗證，該管理系統也取得第三方驗證，驗證效期自 2023 年 12 月 7 日至 2026 年 12 月 6 日。透過 ISO 27001 資通安全管理系統之導入，強化資通安全事件之應變處理能力，保護公司與客戶之資產安全。

HEC Technology obtained ISO 27001 Information Security Management certification in 2023. The management system also received third-party verification, valid from December 7, 2023, to December 6, 2026. By implementing the ISO 27001 Information Security Management System, the company has strengthened its ability to respond to information security incidents and safeguard the assets of both the company and its customers.

落實企業永續經營使命，偉訓獲 ISO 27001 國際資安認證

Fulfilling the mission of sustainable business operations, HEC Technology has obtained the ISO 27001 International Information Security Certification.



偉訓科技嚴格遵循法規所訂定的資訊安全管理辦法，設置資訊室，由其負責審核與執行相關的資安政策，以確保資訊系統之安全並持續運作。而為保護客戶隱私與資料安全，本公司多年來投入多項資源以培育優質的資安人才，除內部配置資通安全人員及委外進行資安診斷外，為維護及確保公司資訊安全作業之機密性、完整性與可用性以持續營運，我們將定期維護與管理，以落實資料存取控制及保障隱私。如若發現資安漏洞情形，將立即提出報告並依規定期限進行改善與復測。截至報導期間內，本公司無發生資訊洩漏、失竊或遺失客戶資料事件之情形。

HEC Technology strictly adheres to the information security management procedures set forth by regulations. The company has established an Information Department responsible for reviewing and executing relevant cybersecurity policies to ensure the security and continuous operation of information systems. To protect customer privacy and data security, the company has invested significant resources over the years to cultivate high-quality cybersecurity talent. In addition to assigning internal information security personnel and outsourcing cybersecurity assessments, we regularly maintain and manage information security operations to ensure the confidentiality, integrity, and availability of company data for ongoing operations. Data access controls and privacy protection measures are actively implemented. If any cybersecurity vulnerabilities are identified, they are immediately reported, and improvements and retests are conducted within the specified time frame. As of the reporting period, the company has not experienced any incidents involving data breaches, theft, or loss of customer information.

本公司實施之資訊安全管理措施如下表：

The information security management measures implemented by the company are as follows:

資訊安全管理 Information Security Management	(1) 建立跨部門之資訊安全組織，進行制定、推動、實施及持續改善方案，確保本公司具備可持續運作之資訊環境。 Establish a cross-departmental information security organization to formulate, promote, implement, and continuously improve plans, ensuring the company has a sustainable information environment for operation.
	(2) 定期進行資安風險抽查與管理，落實各項管控措施。 Conduct regular cybersecurity risk assessments and management, implementing various control measures.
	(3) 新進員工入職時進行資訊安全教育訓練，以提升資訊安全防護之觀念與作業規範，並簽認資訊軟體使用切結書。 Provide information security training for new employees upon onboarding to enhance awareness of information security protection and operational protocols, and have them sign an agreement on software usage compliance.
	(4) 建立安全、可靠的資訊環境，協助本公司業務之持續經營。重要資訊系統或設備，建立適當之備援及監控機制，維持其可用性。 Establish a secure and reliable information environment to support the continuous operation of the company's business. For critical information systems or equipment, implement appropriate backup and monitoring mechanisms to maintain their availability.

3.3 供應鏈管理

Supply Chain Management

204-1	來自當地供應商的採購支出比例 Percentage of Procurement Expenditure from Local Suppliers
308-1	使用環境標準篩選新供應商 Use Environmental Standards to Screen New Suppliers
308-2	供應鏈中負面的環境衝擊 Negative Environmental Impacts in the Supply Chain
414-1	使用社會標準篩選新供應商 Use Social Standards to Screen New Suppliers
414-2	供應鏈中的負面社會衝擊以及所採取的行動 Negative Social Impacts in the Supply Chain and Actions Taken

營運據點採購概況

Procurement Overview of Operational Locations

204-1

偉訓集團長久以來將供應商視為不可或缺的、可信賴的合作夥伴關係，供應商的卓越表現是促進業績蓬勃發展的關鍵因素。本公司謹慎挑選符合規範之供應商，並定期審查供應商之產品交期、服務、品質及對環境/社會是否持續重視及改善。

HEC Group has long viewed suppliers as indispensable and trustworthy partners, with their excellent performance being a key factor in driving business growth. The company carefully selects suppliers who meet the required standards and regularly reviews their product delivery times, services, quality, and their continued focus on improving environmental and social impact.

偉訓集團近三年之採購概況如下：

The procurement overview of HEC Group for the past three years is as follows:

臺灣據點採購概況 Overview of Procurement at Taiwan Locations								
偉訓科技 HEC Technology	契約種類 Contract Types	採購地區 Procurement Regions	2022 年 2022 Year		2023 年 2023 Year		2024 年 2024 Year	
			家數 Number of Suppliers	採購金額占總採購金額比例(%) Percentage of Procurement Amount to Total	家數 Number of Suppliers	採購金額占總採購金額比例(%) Percentage of Procurement Amount to Total	家數 Number of Suppliers	採購金額占總採購金額比例(%) Percentage of Procurement Amount to Total

				Procurement Amount (%)		Procurement Amount (%)		Procurement Amount (%)
	勞務 (承攬與服務) Labor Services (Contracting and Services)	國內 Domestic	52	100	63	100	61	100
		國外 Overseas	0	-	0	-	0	-
	財物 (原物料) Assets (Raw Materials)	國內 Domestic	37	19.24	30	10.34	28	0.48
		國外 Overseas	31	80.76	25	89.66	20	99.52
	總計 Total		120	100%	118	100%	109	100%
富驊企業 LFE	契約種類 Contract Types	採購地區 Procurement Regions	2022 年 2022 Year		2023 年 2023Year		2024 年 2024 Year	
			家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)	家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)	家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)
	成品 Finished Products	國內 Domestic	13	100	16	100	5	100
		國外 Overseas	0	-	0	-	0	-
	總計 Total		13	100%	16	100%	5	100%
力韓 OPTIMA	契約種類 Contract Types	採購地區 Procurement Regions	2022 年 2022 Year		2023 年 2023Year		2024 年 2024 Year	
			家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)	家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)	家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)
	勞務 (承攬與服務) Labor Services (Contracting and Services)	國內 Domestic	14	100	4	100	3	100
		國外 Overseas	0	-	0	-	0	-

	財物 (原物料) Assets (Raw Materials)	國內 Domestic	33	94.29	18	86.99	11	77.61
		國外 Overseas	2	5.71	1	13.01	1	22.39
	總計 Total		49	100%	23	100%	15	100%

備註：
Remarks:

- 國內指臺灣當地；國外指臺灣以外之地區(如：美國、越南等)。
"Domestic" refers to Taiwan; "Overseas" refers to regions outside of Taiwan (e.g., the United States, Vietnam, etc.).
- 富驊國內採購皆為成品採購，進行的方式為貿易型態，買進賣出，故無勞務/原物料等項目支出。
LFE's domestic procurement is entirely for finished products, conducted in a trade model—buying and selling—therefore there are no expenditures for labor/services or raw materials.

中國製造廠採購概況 Overview of Procurement at China Manufacturing Plants								
東 驊& 偉 昌 豐 & 峰 德 LFD & WCF & FD	契約種類 Contract Types	採購地區 Procurement Regions	2022 年 2022 Year		2023 年 2023 Year		2024 年 2024 Year	
			家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)	家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)	家數 Number of Suppliers	採購金額占 總採購金額 比例(%) Percentage of Procurement Amount to Total Procurement Amount (%)
	勞務 (承攬與服務) Labor Services (Contracting and Services)	國內 Domestic	187	7.48	267	5.09	290	8.58%
		國外 Overseas	0	-	0	-	0	-
	財物 (原物料) Assets (Raw Materials)	國內 Domestic	360	78.55	421	90.89	451	87.19%
		國外 Overseas	45	12.89	34	3.03	29	3.5%
	工程 (建築與設備) Engineering (Construction and Equipment)	國內 Domestic	9	1.08	6	0.98	6	0.73%
		國外 Overseas	1	-	0	-	0	-
	總計 Total		602	100%	728	100%	776	100%

備註：國內指中國大陸地區；國外指中國大陸地區以外之地區(如：美國、越南等)。
Remark: "Domestic" refers to Mainland China; "Overseas" refers to regions outside of Mainland China (e.g., the United States, Vietnam, etc.).

供應商環境評鑑

Supplier Environmental Evaluation

308-1

為強化供應商永續管理機制，本公司已訂定「合格協力廠商管理辦法」，再與新供應商往來前，須事先進行評鑑，評鑑項目包含生產設備、交貨能力、品質水準及品質保證等項目之外，亦嚴格遵循 ISO 14001 管理系統來挑選與評鑑新的供應商，同時也會參考新供應商過去有無影響環境之紀錄一併納入評鑑。

To strengthen the supplier sustainability management system, our company has established the "Qualified Supplier Management Measures." Before engaging with new suppliers, an evaluation must be conducted in advance. The evaluation includes factors such as production equipment, delivery capability, quality standards, and quality assurance. Additionally, we strictly follow the ISO 14001 management system to select and assess new suppliers. We also consider whether the new suppliers have any past records of environmental impact as part of the evaluation.

偉訓科技於 2024 年進行交易之既有供應商共有 109 家，為強化供應商永續管理機制，我們推動「供應商社會責任自我評估表」，確認其企業社會責任執行現況。要求 26 家主要供應商填寫「供應商社會責任與廉潔承諾書」、「供應商社會責任自我評估表」，依據此原則篩選比例達 100%，並無發現有任何特殊缺失及重大變化。

HEC has 109 existing suppliers for transactions in 2024. To strengthen the supplier sustainability management system, we are promoting the "Supplier Social Responsibility Self-Assessment Form" to confirm the current status of their corporate social responsibility execution. We have required 26 major suppliers to fill out the "Supplier Social Responsibility and Integrity Commitment," as well as the "Supplier Social Responsibility Self-Assessment Form." Based on these principles, the selection rate has reached 100%, and no significant deficiencies or major changes have been found.

東驊廠供應準則管理程序 QSP-11 已制訂並與廠商簽訂環境相關文件「關於礦物萃取提煉物使用的相關要求的宣達」、「不使用環保法規禁用或限制使用物質承諾書」、「社會責任承諾書」，現有配合交易及新供應商均依據此原則 100%執行，並無發現有任何特殊缺失及重大變化。

LFD's supplier guidelines management procedure QSP-11 has been established, and environmental-related documents have been signed with suppliers, including the "Notification on Requirements for the Use of Extracted and Refined Minerals," the "Commitment to Not Use Substances Prohibited or Restricted by Environmental Regulations," and the "Social Responsibility Commitment." All existing and new suppliers in cooperation follow these principles 100%, and no significant deficiencies or major changes have been found.

除此之外，為建立一個保護環境和永續性發展的供應鏈，本公司遵循 ISO 14001 環境管理系統，對既有供應商進行定期監督，並透過外部稽核評估是否符合標準要求，而本公司已制訂並要求合作之供應廠商共同簽署「關於礦物萃取提煉物使用的相關要求的宣達」、「不使用環保法規禁用或限制使用物質承諾書」及「社會責任承諾書」等環境相關文件。

In addition, to establish a supply chain that protects the environment and supports sustainable development, our company follows the ISO 14001 Environmental Management System. We conduct regular monitoring of existing suppliers and evaluate their compliance with standard requirements through external audits. Our company has established and requires cooperating suppliers to jointly sign environmental-related documents such as the "Notification on Requirements for the Use of Extracted and Refined Minerals," the "Commitment to Not Use Substances Prohibited or Restricted by Environmental Regulations," and the "Social Responsibility Commitment."

截至報導期間，本公司現有配合交易及新供應商均據此原則 100%執行，且無發現有任何特殊缺失及重大變化。2024 年本公司無新供應商，另 2024 年偉訓科技及東驊廠供應商環境評鑑之不合格家數為 0 家。

As of the reporting period, all existing and new suppliers are in 100% compliance with these principles, with no significant deficiencies or major changes found. There were no new suppliers in 2024, and the number of non-compliant suppliers in the supplier environmental evaluation for HEC and LFD in 2024 was 0.

供應商社會評鑑

Supplier Social Evaluation

414-1&414-2

偉訓科技為建立一個保護人權、安全、健康且永續發展的供應鏈，在篩選新供應商時，除了考量並符合專業要求、考量品質、環安衛要求、價格、交期等，同時須考量包括其誠信經營狀況、員工權益注重等因素。另本公司導入責任商業聯盟行為準則(RBA)，明訂企業社會責任政策，並要求所有供應

商一同善盡社會責任及遵守 RBA 等相關原則。同時要求新進原物料供應商共同簽署「供應商社會責任與廉潔承諾書」及「供應商社會責任自我評估表」，以共同建立永續發展之行列。

HEC is committed to establishing a supply chain that protects human rights, safety, health, and supports sustainable development. When selecting new suppliers, in addition to considering and meeting professional requirements, quality, environmental, health, and safety standards, price, and delivery time, the company also takes into account factors such as integrity in business operations and the protection of employee rights. Furthermore, our company has adopted the Responsible Business Alliance (RBA) Code of Conduct, which outlines our corporate social responsibility (CSR) policy. All suppliers are required to fulfill their social responsibilities and adhere to the RBA principles. New raw material suppliers are also required to jointly sign the "Supplier Social Responsibility and Integrity Commitment" and "Supplier Social Responsibility Self-Assessment Form" to collectively build a path towards sustainable development.

為確保供應商符合社會責任標準的要求，本公司每年度亦透過採購單位安排適當的廠商，並協同勞安室到其現場進行文件/現場稽核、供應商評核及廠商拜訪等雙向稽核方式，藉以瞭解與監管廠商之針對人權/道德/環境/勞安各面向的狀況，最後將稽核的結果撰寫在「供應商社會責任稽核查檢表」。在稽核過程中，將針對稽核狀況不佳或違反責任商業聯盟行為準則(RBA)等要求之廠商，除給予必要輔導與協助外，亦要求其於期限內改善並安排複核，如若無法依限期改善與達標者則將降低交易量或終止交易。

To ensure suppliers meet CSR standards, our company arranges annual supplier evaluations through the procurement unit, coordinating with the Occupational Safety and Health Department to conduct on-site audits, supplier assessments, and supplier visits. This two-way audit approach helps us understand and monitor suppliers' performance in areas such as human rights, ethics, environment, and labor safety. The audit results are documented in the "Supplier Social Responsibility Audit Checklist." During the audit process, suppliers with poor audit results or those violating the RBA Code of Conduct are given necessary guidance and assistance. They are also required to improve and schedule a re-evaluation within a given time frame. If they fail to meet the deadline and standards, we will reduce transaction volume or terminate the business relationship.

偉訓科技透過資源分享、培訓，與供應商共同學習並當責，持續不斷朝永續之路成長。2024 年進行之供應商共計 109 家，本公司要求 26 家主要供應商填寫「供應商社會責任與廉潔承諾書」及「供應商社會責任自我評估表」，據此原則篩選比例達 100%，並無發現有任何特殊缺失及重大變化。另 2024 年偉訓科技及東驊廠供應商社會評鑑之不合格家數為 0 家。

HEC works collaboratively with suppliers through resource sharing and training, fostering joint learning and accountability, while continuously growing on the path to sustainability. In 2024, the company conducted transactions with 109 suppliers. We required 26 key suppliers to complete the "Supplier Social Responsibility and Integrity Commitment" and "Supplier Social Responsibility Self-Assessment Form." Based on these principles, 100% of suppliers were selected, and no significant deficiencies or major changes were found. Additionally, in 2024, there were 0 non-compliant suppliers in the supplier social evaluation for both HEC and LFD.

四、綠色環境

Green Environment

4.1 管理方針

Management Policy

3-3	重大主題管理 Materiality Management
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3-3

重大主題：能源&排放 Materiality Topics: Energy & Emissions
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本主題的重大原因 The Material Reason for This Topic	偉訓科技每年外購電力支出逾 400 萬；偉昌豐每年外購電力支出則逾 408 萬，電力支出甚高，而東驊主要能源則為電力和天然氣，有必要進行控管。 HEC spends over 4 million on electricity purchases annually, while Feng Chang Feng spends over 4.08 million. The high electricity costs, combined with LFD's primary energy sources being electricity and natural gas, necessitate effective energy management. 這些能源使用將產生碳排放進而造成溫室氣體增加。碳排放對企業的影響是多方面的，涉及到成本、經營決策、管理理念、外部性和市場競爭地位等多方面。企業需積極應對這些影響，以適應低碳經濟的發展要求。 The use of these energy sources generates carbon emissions, which contribute to the increase of greenhouse gases. Carbon emissions impact businesses in multiple ways, affecting costs, operational decisions, management philosophy, externalities, and market competitiveness. Companies must proactively address these impacts to align with the development demands of a low-carbon economy. 為符合國際減碳趨勢，本公司擬於能源上進行調整，預期相應的能源成本將會提升，亦同時影響到公司的財務表現。 To align with international carbon reduction trends, our company plans to make adjustments in energy usage, expecting corresponding increases in energy costs, which may also affect the company's financial performance. 如不進行溫室氣體與排放管理，本公司未來可能會面臨相關法規上的裁罰。而盡責的排放管理可降低本公司的成本風險與提高產品在永續議題上的競爭力。 Without managing greenhouse gas emissions and energy consumption, the company may face regulatory penalties in the future. Responsible emissions management can mitigate cost risks and enhance the competitiveness of our products on sustainability issues.
影響與衝擊 Impact and Influence.	● 環境面： Environmental Aspect: (1) 實際正面、潛在正面：在公司營運的各個層面檢視排碳情況，並努力減少碳排以達成減碳目標。 Actual Positive, Potential Positive: Review carbon emissions across all levels of company operations and strive to reduce carbon emissions to achieve carbon reduction goals. (2) 實際正面、潛在正面：透過使用綠色能源可降低碳排放量，降低溫室氣體對於環境的衝擊。節能改造、設備汰新，減少能源消耗和能源費用。 Actual Positive, Potential Positive: Using green energy can reduce carbon emissions and mitigate the environmental impact of greenhouse gases. Energy-saving renovations and equipment upgrades can reduce energy consumption and energy costs. ● 經濟面： Economic Aspect: (1) 潛在正面：轉型使用綠色能源可使公司不被排除在要求使用綠色能源的供應鏈之外，且未來也可降低能源成本對於公司營運的影響。 Potential Positive: Transitioning to green energy ensures the company is not excluded from supply chains that require the use of green energy, while also potentially lowering the impact of energy costs on company operations in the future. (2) 潛在正面：依據國家後續之雙碳政策，碳交易產生交易費用，以及能源轉型及節能改造產生短期改造費用。 Potential Positive: In line with the country's future dual carbon policies, carbon trading will generate transaction fees, and energy transformation and energy-saving renovations will incur short-term transformation costs. (3) 實際正面、潛在正面：盡責的排放管理可降低本公司的成本風險與提高產品在永續議題上的競爭力 Actual Positive, Potential Positive: Responsible emissions management can reduce the company's cost risks and enhance the competitiveness of its products on sustainability issues.
政策/策略 Policies/Strategies.	● 依據<溫室氣體管理辦法>每年進行 ISO 14064-1 溫室氣體盤查，找出重大排放源進行減量措施，以每年溫盤結果作為成效依據。進行相對應的減碳策略擬定，並委由第三方進行外部查證。 In accordance with the Greenhouse Gas Management Measures, an annual ISO 14064-1 greenhouse gas inventory is conducted to identify major emission sources and implement reduction measures. The results of the annual inventory serve as the basis for evaluating effectiveness. Corresponding carbon reduction strategies are formulated, with external verification conducted by a third party.

	● 依據<環保運作管理辦法>進行能源管控，檢哨溫排。 Based on the Environmental Operation Management Measures, energy control and monitoring of temperature-related emissions are implemented. ● 本公司依據<環境手冊>訂定環境政策及污染預防，遵守環保法規，持續改善並生產綠色產品。 The company has established environmental policies and pollution prevention measures in line with the Environmental Manual, ensuring compliance with environmental regulations, continuous improvement, and the production of green products. ● 持續透過各種方式減少資源使用及消耗，積極於各廠區中展開節能行動及改善措施。 Ongoing efforts to reduce resource usage and consumption are made, with active energy-saving initiatives and improvements being rolled out at all manufacturing sites. ● 建立能源管理機制以推動節能減碳，並降低污染排放。 An energy management mechanism is established to promote energy-saving and carbon reduction, as well as to reduce pollution emissions. ● 生產製程導入低碳設計，採用最佳可行技術減少溫室氣體排放，並建立碳盤查系統與規劃內部碳定價。 Low-carbon design is integrated into production processes, with the adoption of best available technologies to reduce greenhouse gas emissions. A carbon inventory system is also established, and internal carbon pricing is planned. ● 持續推動 ISO 14064-1 新版認證。 Continued promotion of the latest version of ISO 14064-1 certification. ● 依循 ISO 14001 環境管理系統之政策：「防污減廢，遵章守法，資源再生，落實環保」。 Adherence to the ISO 14001 Environmental Management System policy: "Pollution prevention and waste reduction, legal compliance, resource recycling, and environmental protection implementation."
目標與標的 Goals and Targets.	【能源減量目標】 【Energy Reduction Targets】 偉訓科技、偉昌豐： HEC & WCF: ● 短期目標(1-3 年)：減少電力使用量 3%，實施節能措施並汰換 LED 燈具。 Short-term (1-3 years): Reduce electricity usage by 3%, implement energy-saving measures, and replace lighting with LED fixtures. ● 中期目標(3-7 年)：減少電力使用量 10%，汰換 300 噸空調系統，使用 VRF 多聯式變頻空調主機。 Medium-term (3-7 years): Reduce electricity usage by 10%, replace 300 tons of air conditioning systems, and use VRF multi-split variable frequency air conditioning units. ● 長期目標：推動智慧電網及除能系統，加裝太陽能板以購買再生能源，實現電力系統碳中和。 Long-term: Promote smart grids and energy storage systems, install solar panels to purchase renewable energy, and achieve carbon neutrality in the electricity system. 【排放減量目標】 【Emission Reduction Targets】 偉訓科技以 2024 年為基準年： HEC (2024 as the baseline year): ● 短期目標：5 年內減少 3% 的溫室氣體排放。 Short-term: Reduce greenhouse gas emissions by 3% within 5 years. ● 中期目標：2030 年前減少 15% 的溫室氣體排放。 Medium-term: Reduce greenhouse gas emissions by 15% before 2030. ● 長期目標：2050 年前各營運據點溫室氣體排放為零。 Long-term: Achieve zero greenhouse gas emissions at all operational sites before 2050. 偉昌豐以 2021 年為基準年： WCF (2021 as the baseline year): ● 持續導入節能減碳技術，升級生產設備，減少碳排放量 30%，每年單位產值溫室氣體排放減少 1%。 Continuously implement energy-saving and carbon-reduction technologies, upgrade production equipment, and reduce carbon emissions by 30%, with a 1% annual reduction in greenhouse gas emissions per unit of production value.

	● 2024 年已完成所有合併報表子公司之溫室氣體盤查，2027 年完成所有合併報表子公司 ISO 14064-1 盤查驗證。 In 2024, complete greenhouse gas inventory for all consolidated subsidiaries, with ISO 14064-1 verification for all subsidiaries by 2027. 【能源、排放減量目標】 【Energy & Emission Reduction Targets】 東驊以 2019 年為基準年： LFD (2019 as the baseline year): ● 短期目標(2020-2025 年)：單產值碳排放能耗減少 13%。 Short-term (2020-2025): Reduce carbon emissions per unit of output energy consumption by 13%. ● 中期目標(2030 年)：碳排放能耗減少 25%。 Medium-term (2030): Reduce carbon emissions per unit of energy consumption by 25%. ● 長期目標(2060 年)：達到碳中和。 Long-term (2060): Achieve carbon neutrality.
管理評量機制 Management Evaluation Mechanism.	● 評估導入 ISO 50001 能源管理系統。 Evaluate the introduction of the ISO 50001 Energy Management System. ● 依據 ISO 14001、ISO 14064-1 每年針對排放管理進行 PDCA 之有效性評量。 Conduct annual PDCA effectiveness evaluations for emissions management based on ISO 14001 and ISO 14064-1.
績效與調整 Performance and Adjustments.	偉訓科技、偉昌豐： HEC & WCF: ● 定期監測電力使用量，於用電量大的設備加裝專用電表，進行紀錄以作為節能措施成效依據。 Regularly monitor electricity usage, installing dedicated meters on high-energy-consuming equipment to record data as the basis for evaluating energy-saving measures' effectiveness. ● 藉由溫室氣體盤查，找出重大排放源進行減量措施，以每年溫盤結果作為成效依據。 By conducting a greenhouse gas inventory, major emission sources are identified for implementing reduction measures, with the annual inventory results serving as the basis for evaluating effectiveness. 東驊： LFD: ● 2024 年單位產值能耗較去年增加 18.8%，2020-2025 同比 2019 年累計減排量 57%。 In 2024, energy consumption per unit of output increased by 18.8% compared to the previous year, while from 2020-2025, cumulative emissions reductions compared to 2019 are 57%.
預防或補救措施 Preventive or Corrective Measures.	藉由檢視每年整體減碳成效，並擬定排放減量策略，同時持續打造符合綠建築認證的綠色廠房。若減量成效不如預期，本公司亦積極使用太陽能等綠色能源，並尋求相關單位共同溝通與合作。 By reviewing the overall carbon reduction effectiveness each year and formulating emission reduction strategies, the company continues to build green factories that meet green building certification standards. If the reduction results do not meet expectations, the company will actively use green energy sources such as solar power and seek collaboration with relevant organizations for further communication and cooperation.

3-3

重大主題：水與放流水 Materiality Topic: Water and Effluent Discharge	
本主題的重大原因 The Material Reason for This Topic	偉昌豐用水主要為生活用水，公司皆提倡節約水資源，以減少浪費。 WCF's water usage is primarily for domestic purposes, and the company advocates for water conservation to reduce waste. 東驊用水為生產製程用水和生活用水，水資源節約使用有益於環境，水務部門每年有下發月度計劃水量，超額用水會使水費增加。 LFD uses water for both production processes and domestic purposes. Conserving water resources is beneficial for the environment. The Water Department issues monthly water usage plans each year, and exceeding the allocated water usage results in higher water fees.
影響與衝擊 Impact and Influence.	偉昌豐： WCF: ● 環境面： Environmental Aspect:

	● 實際正面、實際負面、潛在正面、潛在負面：氣候變遷造成水資源緊缺，節約用水亦是對環境的保護。 Actual Positive, Actual Negative, Potential Positive, Potential Negative: Climate change leads to water scarcity, and water conservation also contributes to environmental protection. ● 潛在負面：因公司主要為生活用水，隨著訂單的增加，員工數量增多，用水量遞增，將存在無法達到節水的目標影響。 Potential Negative: As the company primarily uses water for domestic purposes, an increase in orders and staff will result in higher water usage, potentially hindering the achievement of water-saving goals. ● 經濟面： Economic Aspect: ● 潛在正面：節約用水可以使公司營運成本下降，為公司帶來更大的獲利。 Potential Positive: Water conservation can reduce operational costs, leading to greater profitability for the company. 東驊： LFD: ● 環境面： Environmental Aspect: ● 實際正面、實際負面、潛在正面、潛在負面：廢水污水排放以環保要求嚴格執行。 Actual Positive, Actual Negative, Potential Positive, Potential Negative: Wastewater and sewage discharge are strictly managed in accordance with environmental regulations. ● 實際正面、潛在正面：節能減排，有益於環境保護。 Actual Positive, Potential Positive: Energy and emission reduction contribute to environmental protection. ● 經濟面： Economic Aspect: ● 潛在負面：超額用水會增加水費支出。 Potential Negative: Excessive water usage increases water fee expenditures.
政策/策略 Policies/Strategies.	依據 ISO 14001 環境管理系統進行節水和排放管理。 Water and emission management are carried out in accordance with the ISO 14001 Environmental Management System.
目標與標的 Goals and Targets.	偉昌豐： WCF: ● 短期目標(2024 年)：單位總產值用水與 2023 年相比下降 1%。 Short-term goal (2024): Reduce unit total water consumption by 1% compared to 2023. ● 中、長期目標(2026 年)：較 2020 年單位總產值用水下降 5%。 Medium and long-term goal (2026): Reduce unit total water consumption by 5% compared to 2020. 東驊： LFD: ● 短期目標(2024 年)：取水量與 2023 年相比下降 0.5%。 Short-term goal (2024): Reduce water intake by 0.5% compared to 2023. ● 中、長期目標(2025 年)：較 2020 年單位總產值用水下降 5%。 Medium and long-term goal (2025): Reduce unit total water consumption by 5% compared to 2020.
管理評量機制 Management Evaluation Mechanism.	展開水平衡測試，依據測試結果進行水資源管理。 Conduct a water balance test and manage water resources based on the test results.
績效與調整 Performance and Adjustments.	偉昌豐：2024 年單位總產值用水比與 2023 年相比下降 1%，已達成短期目標之設定。 WCF: The unit total water consumption in 2024 decreased by 1% compared to 2023, achieving the short-term goal set. 東驊：2024 年已完成水量平衡測試；2024 年取水耗比 2023 年減少 5.49%，2021-2025 累計單位產值水耗比 2020 年降低 6%，已達成目標。 LFD: The water balance test was completed in 2024; water intake in 2024 decreased by 5.49% compared to 2023. The cumulative unit water consumption from 2021 to 2025 decreased by 6% compared to 2020, achieving the goal.
預防或補救措施	每年檢視整體成效，並擬定下一年節水目標，並積極採取節水措施，提升水回收率。

Preventive or Corrective Measures.	Review the overall effectiveness every year, set water-saving targets for the next year, and actively implement water-saving measures to improve water recovery rates.
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3-3

重大主題：廢棄物 Major topic: Waste.	
本主題重大原因 The Material Reason for This Topic	廢棄物與有害物質管理，直接關係到原物料的購買成本和環境的可持續性發展，如不進行廢棄物管理，本公司未來將面臨生產成本提高及廢棄物處理費用增加。唯有強化管理與回收利用，以回饋環境保護、人類健康與氣候變遷之衝擊。而綠色環保的廢棄物管理可降低本公司的成本風險與提高產品在永續議題上的競爭力。 Waste and hazardous substance management are directly related to raw material purchasing costs and environmental sustainability. Without waste management, our company will face higher production costs and increased waste disposal fees in the future. Only by strengthening management and promoting recycling can we contribute to environmental protection, human health, and mitigate the impact of climate change. Green and environmentally friendly waste management can reduce our company's cost risks and enhance the competitiveness of our products on sustainability issues.
影響與衝擊 Impact and Influence.	● 經濟面： Economic Aspect: (1) 潛在負面：廢棄物直接關係到原物料的購買成本和環境的可持續性發展，如不進行廢棄物管理，本公司未來將面臨生產成本提高及廢棄物處理費用增加。 Potential Negative: Waste is directly related to raw material purchasing costs and environmental sustainability. Without waste management, our company will face increased production costs and higher waste disposal fees in the future. (2) 潛在負面：廢棄物處置不及時會面臨政府的裁罰。 Potential Negative: Failure to dispose of waste in a timely manner may result in government penalties. (3) 潛在正面：針對廢棄物進行管理可以幫助公司節省廢棄物處理的成本。 Potential Positive: Managing waste can help the company save on waste disposal costs. ● 環境面、人/人權： Environmental Aspect, Human/Human Rights: (1) 潛在正面、潛在負面：廢棄物對環境和人體健康造成巨大威脅。從化學品廢棄物中釋放出的有害物質可能污染水源，破壞生態系統；重金屬廢棄物可能積累在土壤和植物中，進而進入食物鏈，影響人體健康。有效管理廢棄物，可以避免廢棄物對於公司本身與周邊環境的影響。 Potential Positive, Potential Negative: Waste poses a significant threat to both the environment and human health. Harmful substances released from chemical waste can contaminate water sources and damage ecosystems; heavy metal waste can accumulate in soil and plants, eventually entering the food chain and impacting human health. Effective waste management can prevent the negative impact of waste on the company and the surrounding environment.
政策/策略 Policies/Strategies.	本公司的環境政策是「防污減廢、遵章守法、落實環保、資源再生」。 Our company's environmental policy is "Pollution prevention and waste reduction, compliance with laws and regulations, implementation of environmental protection, and resource recycling."
目標與標的 Goals and Targets.	偉昌豐以 2022 年為基準年： WCF (based on 2022 as the baseline year): ● 短期目標(2023-2026 年)：年度廢棄物產生量減少 10%。 Short-term goal (2023-2026): Reduce annual waste generation by 10%. ● 中期目標(2030 年)：年度廢棄物產生量減少 18%。 Medium-term goal (2030): Reduce annual waste generation by 18%. ● 長期目標(2060 年)：年度廢棄物產生量減少 40%。 Long-term goal (2060): Reduce annual waste generation by 40%. 東驊以 2019 年為基準年： LFD (based on 2019 as the baseline year): ● 短期目標(2020-2025 年)：年度廢棄物產生量減少 10%。 Short-term goal (2020-2025): Reduce annual waste generation by 10%. ● 中期目標(2030 年)：年度廢棄物產生量減少 18%。 Medium-term goal (2030): Reduce annual waste generation by 18%. ● 長期目標(2060 年)：年度廢棄物產生量減少 40%。 Long-term goal (2060): Reduce annual waste generation by 40%.

重大主題：廢棄物 Major topic: Waste.	
管理評量機制 Management Evaluation Mechanism.	依 ISO 14001 內部管理審查程序，每年針對廢棄物管理進行有效性評估。 In accordance with the ISO 14001 internal management review procedure, an effectiveness evaluation of waste management is conducted annually.
績效與調整 Performance and Adjustments.	本公司常年保持環境危害事件零發生，杜絕對社會造成重大不良影響，符合公司設定的目標。 Our company consistently maintains a zero occurrence rate of environmental hazard incidents, preventing any significant negative impact on society, in line with the goals set by the company.
預防或補救措施 Preventive or Corrective Measures.	改進生產技術，提高產品製成率，從而削減廢棄物(邊角料)，優化產業結構。在收集、儲存、運輸、利用、處置廢棄物時，應當嚴格按照規定的標準和要求進行，藉以防治廢棄物污染事故的發生。 By improving production technology and increasing product yield, waste (such as scraps) can be reduced, optimizing the industry structure. When collecting, storing, transporting, utilizing, and disposing of waste, strict adherence to prescribed standards and requirements is essential to prevent and control waste pollution incidents. 為了減輕這些風險，本公司應採取以下預防措施： To mitigate these risks, our company will implement the following preventive measures: 一、 加強危險廢棄物的監測和評估工作：建立完善的廢棄物監測體系，及時發現和掌握廢棄物的產生和排放情況。同時進行風險評估，根據廢棄物特性和處理方式，確定其對環境和健康的風險程度，為制定針對性的防治方案提供科學依據。 Strengthen monitoring and assessment of hazardous waste: Establish a comprehensive waste monitoring system to promptly detect and track the generation and discharge of waste. Conduct risk assessments based on waste characteristics and disposal methods, determining their environmental and health risks, and providing scientific support for targeted prevention and control plans. 二、 推行「減量化、資源化、無害化」處理原則：通過技術手段，儘量減少廢棄物的產生；對可回收和可利用的廢棄物，要加強資源化利用，降低對自然資源的消耗；對危險廢棄物，要採取無害化處理措施，確保其不會對環境和人體健康造成危害。 Promote the "reduction, recycling, and harmless treatment" principle: Reduce waste generation as much as possible through technological means. For recyclable and reusable waste, enhance resource utilization to reduce natural resource consumption. For hazardous waste, implement harmless treatment measures to ensure that it does not harm the environment or human health. 三、 健全廢棄物管理法制：加強危險廢棄物管理的制度建立，明確責任主體和相關處罰措施，形成嚴格的監管體系，保障防治工作的順利進行。同時，加強執法力度，對違規行為進行嚴厲打擊。 Enhance waste management legislation: Strengthen the system for managing hazardous waste, clearly define responsibilities and related penalties, and establish a strict regulatory framework to ensure smooth prevention and control efforts. At the same time, increase law enforcement to impose severe penalties for violations. 四、 加強科學研究與技術創新：通過加大廢棄物處理技術的研發力度，提高處理效率和安全性，減少對環境和人體健康的影響。同時，推廣和普及這些科學技術，提高廢棄物處理行業的整體水準。 Enhance scientific research and technological innovation: Increase research and development efforts in waste disposal technology to improve efficiency and safety, reducing the impact on the environment and human health. Promote and apply these scientific technologies to improve the overall level of the waste treatment industry. 五、 重視公眾教育與參與：開展廢棄物分類、減量和無害化處理的宣傳活動，提高公眾的認知水準和環保意識，引導人們積極參與廢棄物防治工作，共同保護我們的環境和健康。 Emphasize public education and participation: Launch campaigns on waste classification, reduction, and harmless disposal to raise public awareness and environmental consciousness, guiding people to actively participate in waste prevention and control efforts and work together to protect our environment and health. 通過以上措施的綜合應用，將能夠有效地減少危險廢棄物對環境和人體健康的威脅。雖然需要付出一定的成本和努力，但保護環境和健康是我們每個人的責任和義務。

重大主題：廢棄物 Major topic: Waste.	
	Through the comprehensive application of these measures, the threat of hazardous waste to the environment and human health can be effectively reduced. While certain costs and efforts are required, protecting the environment and health is the responsibility and obligation of each of us.

3-3

重大主題：物料(原物料溯源) Major topic: Materials (Raw Material Traceability)	
本主題重大原因 The Material Reason for This Topic	若本公司產品所使用的原物料只有單一供應商，將會造成缺料風險及成本不可控，進而影響製程的進度，也可能因交貨延遲影響公司在業界的信譽。 If the raw materials used in our products are sourced from a single supplier, it will pose a risk of material shortages and uncontrollable costs, which can affect the production schedule. Delays in delivery may also impact the company's reputation in the industry.
影響與衝擊 Impact and Influence.	● 經濟面： Economic Aspect: (1) 潛在正面：減少購買原物料時只有單一供應商而無其他選擇的比例，以避免缺料風險，並一併降低物料採購成本。 Potential Positive: Reduce the proportion of raw materials sourced from a single supplier with no other options, in order to avoid material shortages and simultaneously lower procurement costs.
政策/策略 Policies/Strategies.	● 避免向單一供應商採購物料，建立一個以上供應商，分散風險。 Avoid sourcing materials from a single supplier and establish multiple suppliers to disperse risks. ● 與現有供應商維持良好的關係，定期與供應商進行交流，了解其生產能力和交貨時間等情況，確保供應商的可靠性和穩定性。 Maintain good relationships with existing suppliers, regularly communicate with them to understand their production capacity, delivery times, and other factors, ensuring their reliability and stability. ● 建立替代料，當主要原料缺料時可以使用，避免產線斷料危機。 Develop alternative materials that can be used when primary raw materials are in shortage, preventing production line disruptions. ● 當市場供不應求時會缺貨，除了直接找原廠幫忙之外，也需多找幾間供應商詢問借料，盡量滿足產線需求。又或者導入替代料，在 RD 評估測試沒問題後，改以替代料為主。 When the market experiences shortages, in addition to directly seeking help from the original supplier, also contact multiple suppliers for material borrowing to meet production line needs. Alternatively, introduce substitute materials and, after evaluation and testing by RD, switch to using them as the primary material. ● 供應商管理，包含：交期與品質等，以及達到節省成本之目標設定。 Supplier management includes ensuring on-time delivery, quality, and setting goals to achieve cost savings.
目標與標的 Goals and Targets	除客戶指定廠商外，逐步導入替代廠商，找尋其他能提供相同品質的供應商。 Except for suppliers specified by customers, gradually introduce alternative suppliers and seek other vendors capable of providing the same quality.
管理評量機制 Management Evaluation Mechanism.	依 ISO 9001 內部採購管理程序及供應商管理程序，完善公司供應體系，強化供應鏈管理。 In accordance with the ISO 9001 internal procurement management procedure and supplier management procedure, improve the company's supply system and strengthen supply chain management.
績效與調整 Performance and Adjustments.	增加多元化供應商來源，減少單一供應商比例，避免物料單一來源造成缺料風險及成本不可控。 Increase the diversity of supplier sources, reduce the proportion of single suppliers, and avoid the risk of material shortages and uncontrollable costs caused by sole sourcing.
預防或補救措施 Preventive or Corrective Measures.	依據供應商之品質、交期及財務狀況，定期搜尋備用商源及申請導入替代物料，以利緊急應變。 Based on the supplier's quality, delivery times, and financial status, regularly search for backup suppliers and apply for the introduction of substitute materials to facilitate emergency response.

4.2 氣候變遷管理

Climate Change Management

201-2	氣候變遷所產生的財務影響及其它風險與機會 The financial impacts and other risks and opportunities arising from climate change.
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201-2

氣候變遷與全球暖化為全球企業皆必須正視的問題，極端氣候所帶來的洪災、乾旱等實體風險所帶來的問題，亦影響企業營運。本公司持續關注與實踐巴黎協定後的各項氣候行動目標，並將該目標納入本公司永續發展的策略。另為因應氣候變遷衝擊及積極應對，相關說明如下表所示：

Climate change and global warming are issues that all global enterprises must address. The physical risks posed by extreme weather events, such as floods and droughts, also impact business operations. Our company continues to monitor and implement various climate action goals following the Paris Agreement and integrates these goals into our sustainability strategy. Additionally, in response to the impacts of climate change and our proactive approach, the relevant details are shown in the table below:

治理單位 Governance Unit	本公司成立「永續發展委員會」。以董事會為最高監督單位，由該委員會執行氣候相關風險管理情形及關鍵成效，且負責橫向跨部門協調與合作，將永續策略與氣候行動議題落實在產品、營運及價值鏈管理上。 Our company has established the "Sustainability Development Committee," with the Board of Directors serving as the highest oversight body. This committee is responsible for managing climate-related risks and key performance indicators, as well as facilitating cross-departmental coordination and collaboration. It ensures the integration of sustainability strategies and climate action into product, operations, and value chain management. 永續發展委員會之成員由總經理、相關部門高階主管及其他由總經理指定之成員組成。每年至少召開一次會議，並得視需要時另行召開會議，藉由全面性的評估分析包含氣候變遷相關的各類風險情境，並研擬因應策略，並定期向董事會報告永續發展包含氣候變遷相關議題的執行成果及未來規劃，以確保氣候議題納入高階管理層的視野並獲審慎管理。 The members of the Sustainability Development Committee include the General Manager, senior executives from relevant departments, and other members designated by the General Manager. The committee meets at least once a year and may convene additional meetings as needed. Through comprehensive evaluations and analyses of various climate change-related risk scenarios, the committee develops response strategies and regularly reports on the progress of sustainability development, including climate change-related issues, to the Board of Directors. This ensures that climate-related topics are incorporated into the senior management’s agenda and receive prudent management.		
策略 (風險類別) Strategy (Risk Categories)	短期 Short-term - 轉型風險：增加能源成本、增加減碳設備建置成本、客戶轉移致營收減少。 Transition Risks: Increased energy costs, higher costs for carbon reduction equipment installation, and revenue loss due to customer migration. - 實體風險：極端天氣事件的嚴重性和頻率增加。 Physical Risks: Increased severity and frequency of extreme weather events. - 市場機會：減少紙張使用量。 Market Opportunities: Reduced paper usage.	中期 Medium-term - 轉型風險：過渡的低排放技術(低碳服務)、低碳技術轉型成本增加。 Transition Risks: Increased costs for transitioning to low-emission technologies (low-carbon services) and adopting low-carbon technology. - 市場機會：開發低碳產品和服務、調整服務流程，EX：無紙化的工作流程。 Market Opportunities: Developing low-carbon products and services, adjusting service processes, such as implementing paperless workflows.	長期 Long-term 市場機會：提升企業形象和公司市值。 Market Opportunities: Enhancing corporate image and increasing company market value.
本公司面臨了氣候變遷帶來的風險與機會，主要風險來自於供應鏈與競爭對手的壓力，像是考量對財務報表的影響，直接影響將反映在企業的淨利潤和現金流量中；而間接影響可能對資產價值、應收帳款、存貨價值等產生影響。但本公司考量未來投資者將 ESG 因素納入投資考量的趨勢，我們還是致力於達成永續經營的目的。因氣候變遷威脅加劇，「2050 年淨零排放」成為全球氣候行動下有志一同的共識，全球將近 140 個國家承諾在 2050 年達淨零排放，占全球碳排放量 88%，顯見世界腳步都往淨零排放邁進。根據 2021 年 PwC 發布的《淨零排放經濟指數報告》(Net Zero Economy Index 2021)指出，2050 年達到淨零排放困難重重，除非全球脫碳率必須提升 5 倍，才有			

	可能在 2030 年碳排減半、2050 年達到淨零。顯示全球各個產業，必須再加快轉型來實現淨零排放。本公司氣候策略基於科學基礎的減量路徑，以提高能源效率、擴大再生能源使用，藉由投資創新減碳技術，移除剩餘碳排放量等三階段步驟，逐步推動整個價值鏈邁向淨零。 Our company faces risks and opportunities brought by climate change. The main risks come from supply chain pressures and competition, such as the impact on financial statements, which directly affects net profits and cash flow; indirect impacts may affect asset values, accounts receivable, inventory values, and more. However, considering the trend that future investors will incorporate ESG factors into their investment decisions, we remain committed to achieving sustainable business practices. As the threat of climate change intensifies, "net-zero emissions by 2050" has become a shared global consensus on climate action. Nearly 140 countries worldwide have committed to achieving net-zero emissions by 2050, accounting for 88% of global carbon emissions, demonstrating that the world is moving toward net-zero emissions. According to PwC's 2021 Net Zero Economy Index report, achieving net-zero emissions by 2050 is challenging unless the global decarbonization rate must increase fivefold. This is the only way to achieve a 50% reduction in carbon emissions by 2030 and net-zero by 2050. This shows that all industries globally must accelerate their transformation to achieve net-zero emissions. Our company's climate strategy is based on a science-based reduction pathway, which involves three stages: improving energy efficiency, expanding the use of renewable energy, and investing in innovative carbon-reduction technologies to remove residual carbon emissions. These steps will gradually drive the entire value chain toward achieving net-zero emissions.		
策略 (機會類別) Strategy (Opportunity Categories)	主要轉型風險 Main transformation risks	主要實體風險 Main entity risks	主要氣候機會 Main climate opportunities
	在企業轉型過程中會有相應的成本增加，可能包括碳排放配額的購買、設施改善和減碳技術的投資、能源效益改善措施等，碳稅的實施將使企業需要支付額外的碳排放成本。上述成本也會造成供應鏈壓力：碳稅可能導致上游供應商的成本上升，進而影響到企業的原材料價格和供應穩定性。另外，碳稅的實施可能使得企業在競爭激烈的市場中面臨壓力。如果競爭對手能夠更好地應對碳稅，降低碳排放並提高能源效益，他們則相對擁有成本競爭優勢。 During the corporate transformation process, there will be corresponding cost increases, which may include the purchase of carbon emission allowances, facility improvements, investments in carbon reduction technologies, energy efficiency improvements, etc. The implementation of carbon taxes will require companies to pay additional carbon emission costs. These costs will also create pressure on the supply chain: carbon taxes may lead to higher costs for upstream suppliers, which in turn affects the price and stability of raw materials for the company. Additionally, the	現今的投資者也越來越關注企業永續經營的議題，越來越多投資者將 ESG(經濟、社會、環境)因素納入投資決策中。如果企業未能有效應對碳稅和永續發展挑戰，可能面臨投資者對企業價值的質疑和關注，進而對資金流入和股價產生影響。 Today's investors are increasingly concerned with corporate sustainability issues, and more investors are incorporating ESG (Environmental, Social, and Governance) factors into their investment decisions. If a company fails to effectively address carbon taxes and sustainability challenges, it may face skepticism and heightened attention from investors regarding its corporate value, which can subsequently impact capital inflows and stock prices.	本公司目前未規劃使用內部碳定價。 Our company has not currently planned to implement internal carbon pricing.

	implementation of carbon taxes may put companies under pressure in a highly competitive market. If competitors can better cope with carbon taxes, reduce carbon emissions, and improve energy efficiency, they will have a relative cost competitive advantage.		
風險管理 Risk Management	本公司之風險管理除包含可能影響財務績效的風險因應計劃外，亦包括自然災害、環境面及資訊面之風險評估及緊急應變計劃，並將預防觀念深入企業文化，盡可能消除可辨識及可避免之風險，以降低營運中斷可能之損失。 Our company's risk management includes not only risk response plans for financial performance impacts but also assessments of risks related to natural disasters, environmental factors, and information systems, along with emergency response plans. We integrate a preventative mindset into our corporate culture, aiming to eliminate identifiable and avoidable risks to minimize potential losses from operational disruptions. 我們就各項業務經營所面對之銷售市場、生產營運、人力資源規劃、新產品開發進度以及財務會計控管等主要風險，除原有之制度規範與處理外，更積極開發先進與敏感度更高的監督、評估及控管風險之程序及準則，以兼顧安全與效率，建立更具經濟效益之業務運作模式，如強化資訊系統建立，加強預警監控能力。 For key risks faced in business operations, such as sales markets, production operations, human resources planning, new product development progress, and financial accounting control, we have established existing systems and protocols. Additionally, we actively develop more advanced and sensitive procedures and standards for monitoring, assessing, and controlling risks to balance safety and efficiency. This includes establishing more cost-effective business models, such as strengthening information systems and enhancing early warning monitoring capabilities. 就環境面而言，本公司為因應可能發生之意外或緊急狀況，建立並維持本公司緊急應變程序，作為制定應變流程及計劃之參考，其內容包含緊急應變計劃範圍、組織權責及架構、啟動流程、危險性鑑定及風險評估、救護計劃、逃生路線圖、物質安全資料表(SDS)、緊急應變稽核辦法等內容，藉由上述各項作業流程及相關辦法予各單位遵循，將人為、天然災害及其他重大偶發事件即時降低或減輕此類緊急事件所引發之人員傷害、財產損失及生產中斷等影響及損害，並迅速恢復正常營運。 From an environmental perspective, to address potential accidents or emergencies, we have established and maintain emergency response procedures as a reference for creating response processes and plans. These procedures include the scope of emergency response plans, organizational responsibilities and structures, activation processes, hazard identification and risk assessment, first aid plans, evacuation routes, Safety Data Sheets (SDS), and emergency audit methods. By adhering to these processes and related protocols, we aim to minimize or mitigate the impacts and damages caused by human, natural disasters, and other major unforeseen events, such as personnel injuries, property damage, and production interruptions, and swiftly restore normal operations. 風險管理目標：掌握全球經濟情勢及氣候變遷與能源供應的風險，事先擬定公司發展策略及調整營運模式，積極執行相關應對作為。 Risk Management Goals: Monitor global economic conditions, climate change, and energy supply risks. Develop strategies and adjust business models in advance, actively implementing relevant countermeasures. 承諾：關注全球產業動態及氣候變化，適時調整發展目標與經營策略，降低潛在風險。 Commitment: Stay updated on global industry trends and climate change, adjusting development goals and business strategies in a timely manner to reduce potential risks. 風險管理措施：因應各項營運風險，不定期召開管理會議，檢討因應作為調整營運方向，事先防範風險。 Risk Management Measures: In response to various operational risks, we hold management meetings regularly to review and adjust our actions and operational direction, proactively preventing risks.		
指標和目標 Indicators and Targets	因應「氣候緊急狀態」下氣候變遷挑戰所衍生轉型契機，本公司期許帶領客戶邁向低碳綠色經濟轉型，以減緩氣候衝擊。為具體實踐並暢行永續之路，本公司積極推動相關事務，訂定綠色管理策略目標、展開各項專案並執行綠色管理與成效評估，透過外部查證檢視績效成果，落實保護地球環境之目的。		

	In response to the transformation opportunities arising from climate change challenges under the "climate emergency" status, our company aims to lead clients toward a low-carbon, green economy transformation to mitigate climate impacts. To concretely practice and advance sustainability, our company is actively promoting relevant initiatives, setting green management strategy goals, launching various projects, and executing green management and performance evaluations. External verification is conducted to assess performance results and ensure the protection of the global environment. 本公司已於 2024 年進行溫室氣體盤查，並已取得 ISO 14064-1 外部驗證，就該結果作計畫之目標設定。 Our company conducted a greenhouse gas inventory in 2024 and has obtained ISO 14064-1 external verification, setting targets based on the results. 【能源減量目標】 [Energy Reduction Goals] 偉訓科技： HEC Technology: ● 短期目標(1-3 年)：減少電力使用量 3%，實施節能措施並汰換 LED 燈具。 Short-term goal (1-3 years): Reduce electricity consumption by 3% through energy-saving measures and replacing lighting with LED fixtures. ● 中期目標(3-7 年)：減少電力使用量 10%，汰換 300 噸空調系統，使用 VRF 多聯式變頻空調主機。 Medium-term goal (3-7 years): Reduce electricity consumption by 10% and replace 300 tons of air conditioning systems with VRF multi-split variable frequency air conditioning units. ● 長期目標：推動智慧電網及除能系統，加裝太陽能板以購買再生能源，實現電力系統碳中和。 Long-term goal: Promote smart grids and energy storage systems, install solar panels to purchase renewable energy, and achieve carbon neutrality in the electricity system. 【排放減量目標】 [Emission Reduction Goals] 偉訓科技以 2024 年為基準年： HEC Technology (using 2024 as the baseline year): ● 短期目標：5 年內減少 3% 的溫室氣體排放。 Short-term goal: Reduce greenhouse gas emissions by 3% within 5 years. ● 中期目標：2030 年前減少 15% 的溫室氣體排放。 Medium-term goal: Reduce greenhouse gas emissions by 15% by 2030. ● 長期目標：2050 年前各營運據點溫室氣體排放為零。 Long-term goal: Achieve zero greenhouse gas emissions at all operational sites by 2050.
溫室氣體盤查計劃 Greenhouse Gas Inventory Program	● 本公司已於 2024 年進行溫室氣體盤查，並已通過 ISO 14064-1 查證，且台灣及海外營運據點將陸續完成 ISO 14064-1:2018 溫室氣體查證。歷年來，電力使用為本公司溫室氣體主要排放範疇。針對電力使用作為主要溫室氣體排放範疇的減量策略，以下是將採取的措施： Our company conducted a greenhouse gas inventory in 2024 and has passed ISO 14064-1 verification. Both our Taiwan and overseas operational sites will gradually complete ISO 14064-1:2018 greenhouse gas verification. Over the years, electricity consumption has been the main source of our company's greenhouse gas emissions. The reduction strategy for electricity usage, as the main source of emissions, will involve the following measures: 一、涵蓋之活動： Activities Covered: (1) 提升能源效率：改善電器設備效能、使用高效照明設備、實施能源管理系統等。 Improve energy efficiency: Enhance the performance of electrical equipment, use energy-efficient lighting, implement energy management systems, etc. (2) 轉向可再生能源：增加可再生能源在能源供應中的比例，例如：太陽能、風能、水力等。 Transition to renewable energy: Increase the proportion of renewable energy in the energy supply, such as solar, wind, and hydro energy. (3) 採用清潔能源技術：引入低碳、零碳排放的能源技術，如：電動車輛、太陽能發電等。 Adopt clean energy technologies: Introduce low-carbon, zero-carbon emission energy technologies, such as electric vehicles and solar power generation. (4) 降低網路電力的損失：改善供電系統，減少電力在傳輸和分配過程中的損失。 Reduce network power losses: Improve the power supply system to minimize losses during transmission and distribution.

	二、溫室氣體排放範疇：經溫室氣體排放盤查，確定本公司主要排放源為二氧化碳，而電力的產生通常與化石燃料的燃燒有關。 Greenhouse Gas Emission Scope:Based on the greenhouse gas inventory, the main emission source for our company is carbon dioxide, and the production of electricity is typically associated with the burning of fossil fuels. 三、規劃期程： Planned Timeline: ➤ 短期目標(1-3 年)： Short-term goal (1-3 years): (1) 減少電力使用量 3%，透過能源效率改善和行為調整。 Reduce electricity consumption by 3% through energy efficiency improvements and behavior adjustments. (2) 實施節能措施，包括設備升級和用電管理，以減少浪費和能源損失。 Implement energy-saving measures, including equipment upgrades and electricity management, to reduce waste and energy loss. ➤ 中期目標(3-7 年)： Medium-term goal (3-7 years): (1) 進一步減少電力使用量，達到總體減排 10%。 Further reduce electricity usage, achieving a total emission reduction of 10%. (2) 推動智慧電網技術的應用，提高能源使用效率和配電系統的靈活性。 Promote the application of smart grid technology to improve energy efficiency and flexibility in the distribution system. ➤ 長期目標(7 年以上)： Long-term goal (7+ years): (1) 減少電力使用量，實現總體減排目標，例如：減少 15% 或更多。 Further reduce electricity consumption to meet overall emission reduction targets, such as reducing by 15% or more. (2) 導入再生能源。 Introduce renewable energy sources. (3) 推動創新技術的應用，如儲能系統和智慧電網管理，以實現電力系統的零碳化和碳中和。 Promote the application of innovative technologies, such as energy storage systems and smart grid management, to achieve zero-carbon and carbon-neutral electricity systems. 四、每年達成進度：根據規畫期程目標，將減排任務分解為每年可執行目標，定期監測電力使用情況和溫室氣體排放量，進行評估，確保實際進度與預期目標一致，必要時調整策略和行動計劃。 Annual Progress Achievement:Based on the planned timeline goals, the reduction tasks will be broken down into actionable annual targets. Regular monitoring of electricity usage and greenhouse gas emissions will be conducted, followed by evaluations to ensure actual progress aligns with the expected goals. If necessary, strategies and action plans will be adjusted. ● 本公司並未使用碳抵換或再生能源憑證(RECs)。 Our company does not use carbon offsets or Renewable Energy Certificates (RECs).
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4.3 物料管理

Material Management

301-1	所用物料的重量或體積 Weight or volume of materials used
301-2	使用回收再利用的物料 Use of recycled and reused materials
301-3	回收產品及其包材 Recycled products and their packaging materials

301-1 &301-2&301-3

偉訓集團重視環境保護與再生資源利用，並致力提高使用回收再利用物料之比率。於製造產品時，中國製造廠使用部分塑膠回收再利用之物料，2022 年共使用 37 噸回收料，占塑膠原料 14%；2023 年使用 35.4 噸回收料，占塑膠原料 8%；2024 年使用 63 噸回收料，占塑膠原料 20%。在回收產品及包

材方面，因中國製造廠均為直接出貨至客戶端，故無回收產品及包材之情事。另外，臺灣營運據點皆無使用回收再利用的物料，亦無回收產品及其包材之情事。

HEC Group places great emphasis on environmental protection and the use of recycled materials, striving to increase the proportion of recycled and reused materials in production. In the manufacturing process, the Chinese manufacturing plant uses some recycled plastic materials. In 2022, 37 tons of recycled materials were used, accounting for 14% of the plastic raw materials; in 2023, 35.4 tons were used, accounting for 8% of the plastic raw materials; and in 2024, 63 tons were used, accounting for 20% of the plastic raw materials. Regarding recycled products and packaging materials, since the Chinese manufacturing plants ship directly to customers, there are no recycled products or packaging materials involved. Additionally, no recycled or reused materials are used at the Taiwan operational sites, nor are there any recycled products or packaging materials involved.

偉訓集團近三年使用之原物料耗用表如下：

The raw material consumption table for the past three years used by HEC Group is as follows:

偉訓集團原物料耗用統計表 HEC Group Raw Material Consumption Statistics Table					
原物料名稱 Raw Material Name	單位 Unit	是否可再生 Is it recyclable	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
鋼材 Steel material	噸 Ton	不可再生 Non-recyclable	421	566	45
紅銅 Copper	噸 Ton	不可再生 Non-recyclable	46.21	53.58	6.78
螺絲 Screw	支 Piece	不可再生 Non-recyclable	-	65,000	46,000
塑膠腳輪 Plastic caster	個 Piece	不可再生 Non-recyclable	-	42,780	22,164
鋼材 Steel material	噸 Ton	不可再生 Non-recyclable	13,075	10,631	7,452
塑膠粒 Plastic pellet	噸 Ton	不可再生 Non-recyclable	591	584	400
錫條 Tin bar	噸 Ton	不可再生 Non-recyclable	18.03	54.72	47.1
一般二極體(蕭特基二極體) General diode (Schottky diode)	公斤 Kg	不可再生 Non-recyclable	5,185	13,881	6,132
電晶體(場效電晶體) Transistor (Field-effect transistor)	公斤 Kg	不可再生 Non-recyclable	8,417	29,922	15,474
IC	公斤 Kg	不可再生 Non-recyclable	1,981	6,762	4,402
橋式整流器 Bridge rectifier	公斤 Kg	不可再生 Non-recyclable	4,720	16,167	12,661
光耦合器 Optocoupler	公斤 Kg	不可再生 Non-recyclable	358	1,158	881
備註： Remarks:					

1. 物料種類包含：原始的自然資源，像礦石、鐵、木材、塑膠粒；使用於機器的潤滑油、半成品部件、零件或包裝材料。
Material types include: raw natural resources such as ores, iron, plastic pellets; lubricating oils for machinery, semi-finished components, parts, or packaging materials.
2. 不可再生指無法在短期內補充的資源，如：煤、天然氣、金屬、礦物、石油；可再生指採擷完後會再長出來的。
Non-recyclable refers to resources that cannot be replenished in the short term, such as coal, natural gas, metals, minerals, and oil; recyclable refers to resources that regenerate after being harvested.
3. 偉訓集團數據僅涵蓋偉訓科技、力韓、東驊、偉昌豐、峰德。由於富驊企業採購皆為成品，故無任何半成品以及物料。
HEC Group data only covers HEC Technology, OPTIMA, LFD, WEIFONG, and FONTEC. Since LFE only procures finished products, there are no semi-finished products or materials.
4. 偉訓科技僅提供主要原物料，包材紙箱占比較小，故無列入此統計。
HEC Technology only provides primary raw materials, with packaging materials (cardboard boxes) representing a small proportion, so they are not included in this statistics.
5. 螺絲、塑膠腳輪於 2022 年無進行原物料之盤查，故無統計相關數據。
Screws and plastic casters did not undergo raw material inventory checks in 2022, so no related data is available.

4.4 節能減碳

Energy conservation and carbon reduction

302-1	組織内部的能源消耗量 Energy consumption within the organization
302-3	能源密集度 Energy intensity
302-4	減少能源消耗 Reduce energy consumption
302-5	降低產品和服務的能源需求 Reduce the energy demand of products and services
305-1	直接(範疇一)溫室氣體排放 Direct (Category 1) greenhouse gas emissions
305-2	能源間接(範疇二)溫室氣體排放 Energy indirect (Category 2) greenhouse gas emissions
305-3	其它間接(範疇三)溫室氣體排放 Other indirect (Category 3) greenhouse gas emissions
305-4	溫室氣體排放強度 Greenhouse Gas Emission Intensity
305-5	溫室氣體排放減量 Greenhouse Gas Emission Reduction
305-6	臭氧層破壞物質(ODS)的排放 Emissions of Ozone Depleting Substances (ODS)
305-7	氮氧化物(NOx)、硫氧化物(SOx)，及其它顯著的氣體排放 Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Gas Emissions

302-1 & 302-3

2024 年臺灣據點之能源使用量合計 4,014.34 GJ，較 2023 年下降約 0.11%；中國製造廠之能源使用量合計 87,867.34 GJ，較 2023 年下降約 3.82%。

In 2024, the total energy usage at the Taiwan location was 4,014.34 GJ, a decrease of approximately 0.11% compared to 2023. The total energy usage at the manufacturing plant in China was 87,867.34 GJ, a decrease of approximately 3.82% compared to 2023.

偉訓集團近三年使用之能源消耗量如下表所示：

The energy consumption of the HEC Group over the past three years is shown in the table below:

臺灣據點能源使用統計 Energy Usage Statistics for Taiwan Location					
地區/類型 Region/Type	定量指標 Quantitative Indicator	單位 Unit	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
偉訓科技	電力使用量	度/年 kWh/year	898,600	964,840	969,880

臺灣據點能源使用統計 Energy Usage Statistics for Taiwan Location					
地區/類型 Region/Type	定量指標 Quantitative Indicator	單位 Unit	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
HEC Technology	Electricity Consumption	GJ	3,234.96	3,473.42	3,491.57
	汽油使用量 Gasoline Consumption	L/年 L/year	2,076.72	1,919.93	1,076.44
		GJ	67.82	62.70	34.29
	柴油使用量 Diesel Consumption	L/年 L/year	543.22	460.9	173.08
		GJ	19.10	16.21	6.26
	能源消耗量 Energy Consumption	GJ	3,321.88	3,552.33	3,532.12
富驊企業 LFE	電力使用量 Electricity Consumption	度/年 kWh/year	80,935	72,775.93	73,072.44
		GJ	291.37	261.99	263.06
	汽油使用量 Gasoline Consumption	L/年 L/year	398.17	226	248.24
		GJ	13.00	7.38	7.91
	能源消耗量 Energy Consumption	GJ	304.37	269.37	270.97
	能源密集度 Energy Intensity	GJ/營收(百萬) GJ/Revenues (Million)	0.0477	0.0331	0.0366
力韓 OPTIMA	電力使用量 Electricity Consumption	度/年 kWh/year	57,639.16	54,783.31	58,679.90
		GJ	207.50	197.22	211.25
	能源消耗量 Energy Consumption	GJ	207.50	197.22	211.25
	能源密集度 Energy Intensity	GJ/營收(百萬) GJ/Revenues (Million)	0.0325	0.0242	0.0285
備註： Remarks: - 臺灣據點近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The emission results for the Taiwan location in the past three years are based on the ISO 14064-1:2018 greenhouse gas inventory standard. - 電力熱值換算為 1kWh=0.0036GJ。 The heat value conversion for electricity is 1 kWh = 0.0036 GJ. - 轉換係數來源以環境部氣體排碳係數管理表 6.0.4 版計算燃料熱值，2022~2023 年汽油 7,800 kcal/L、柴油 8,400 kcal/L；2024 年汽油 7,609 kcal/L、柴油 8,642 kcal/L。 The conversion factors are based on the Ministry of Environment's Gas Emission Coefficient Management Table, version 6.0.4, calculating fuel heat values. For 2022–2023, gasoline: 7,800 kcal/L, diesel: 8,400 kcal/L; for 2024, gasoline: 7,609 kcal/L, diesel: 8,642 kcal/L. - 組織特定度量為當年度合併營業收入，單位：新台幣百萬元，2022 年：6,375.442，2023 年：8,134.733，2024 年：7,402.013。 Organization-specific metrics are based on the consolidated annual operating revenue, in units of NT\$ million: 2022: 6,375.442, 2023: 8,134.733, 2024: 7,402.013. - 更新 2022~2023 年能源密集度，因現行版本將組織特定度量調整為年度營業收入計算之，與前一版不同。 The energy intensity for 2022–2023 has been updated, as the current version adjusts the organization-specific metric to be based on annual operating revenue, which differs from the previous version.					

臺灣據點能源使用統計 Energy Usage Statistics for Taiwan Location					
地區/類型 Region/Type	定量指標 Quantitative Indicator	單位 Unit	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
6. 更新 2023 年之歷史數據：由於 2023 年溫室氣體盤查之第三方查證結果於 ESG 報告書發行後完成，故歷史數據於 2024 年 ESG 報告書進行更新。 Historical data for 2023 has been updated: As the third-party verification of the 2023 greenhouse gas inventory was completed after the release of the ESG report, the historical data was updated in the 2024 ESG report.					

中國製造廠能源使用統計 Energy Usage Statistics for Manufacturing Plant in China					
地區/類型 Region/Type	定量指標 Quantitative Indicator	單位 Unit	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
東驊 LFD	電力使用量 Electricity Consumption	度/年 kWh/year	13,809,671.96	13,756,389	13,904,995
		GJ	49,714.82	49,523.00	50,057.98
	液化石油氣(LPG) Liquefied Petroleum Gas (LPG)	kg/年 kg/year	6,391.5	4,209	6,750.5
		GJ	321.12	211.47	339.16
	柴油使用量 Diesel Consumption	L/年 L/year	10,721	8,950	7,660
		GJ	384.59	321.06	274.78
	天然氣(LNG) 使用量 Natural Gas (LNG) Consumption	m³	415,460	434,947	397,941
		GJ	16,194.22	16,953.80	15,511.34
	能源消耗量 Energy Consumption	GJ	66,614.74	67,009.32	66,183.26
	能源密集度 Energy Intensity	GJ/營收(百萬) GJ/Revenues (Million)	10.4486	8.2374	8.9413
峰德 FD	電力使用量 Electricity Consumption	度/年 kWh/year	1,179,241.57	1,284,582	1,266,605
		GJ	4,245.27	4,624.50	4,559.78
	天然氣(LNG) 使用量 Natural Gas (LNG) Consumption	m³	118,178	128,184	104,895
		GJ	4,606.46	4,996.48	4,088.70
	能源消耗量 Energy Consumption	GJ	8,851.73	9,620.98	8,648.48
	能源密集度 Energy Intensity	GJ/營收(百萬) GJ/Revenues (Million)	1.3884	1.1827	1.1684
偉昌豐 WCF	電力使用量 Electricity Consumption	度/年 kWh/year	2,475,550	4,084,890	3,620,999
		GJ	8,911.98	14,705.60	13,035.60
	柴油使用量 Diesel Consumption	L/年 L/year	522.14	536.9	0
		GJ	18.73	19.26	0

中國製造廠能源使用統計 Energy Usage Statistics for Manufacturing Plant in China					
	能源消耗量 Energy Consumption	GJ	8,930.71	14,724.86	13,035.60
	能源密集度 Energy Intensity	GJ/營收(百萬) GJ/Revenues (Million)	1.4008	1.8101	1.7611
備註： Remarks: 1. 中國製造廠近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The emission results for the manufacturing plant in China over the past three years are based on the ISO 14064-1:2018 greenhouse gas inventory standard. 2. 電力熱值換算為 1kWh=0.0036GJ。 The heat value conversion for electricity is 1 kWh = 0.0036 GJ. 3. 轉換係數來源以中國 GBT 2589-2020 綜合能耗計算通則計算燃料熱值，柴油 42,705 kJ/kg；天然氣 38,979 kJ/M³；液化石油氣 50,242 kJ/kg。 The conversion factors are based on China's GBT 2589-2020 Comprehensive Energy Consumption Calculation Guidelines for calculating fuel heat values: diesel: 42,705 kJ/kg; natural gas: 38,979 kJ/m³; liquefied petroleum gas: 50,242 kJ/kg. 4. 偉昌豐自 2024 年起全面將堆高機與公務車汰換為電力車輛，故該年度無柴油使用之相關數據。 Starting in 2024, WCF will fully replace its forklifts and company vehicles with electric vehicles, so there will be no diesel usage data for that year. 5. 組織特定度量為當年度合併營業收入，單位：新台幣百萬元，2022 年：6,375.442，2023 年：8,134.733，2024 年：7,402.013。 Organization-specific metrics are based on the consolidated annual operating revenue, in units of NT\$ million: 2022: 6,375.442, 2023: 8,134.733, 2024: 7,402.013. 6. 更新 2022~2023 年能源密集度，因現行版本將組織特定度量調整為年度營業收入計算之，與前一版不同。 The energy intensity for 2022–2023 has been updated, as the current version adjusts the organization-specific metric to be based on annual operating revenue, which differs from the previous version. 7. 更新 2023 年之歷史數據：由於 2023 年溫室氣體盤查之第三方查證結果於 ESG 報告書發行後完成，故歷史數據於 2024 年 ESG 報告書進行更新。 Historical data for 2023 has been updated: As the third-party verification of the 2023 greenhouse gas inventory was completed after the release of the ESG report, the historical data was updated in the 2024 ESG report.					

節能成果

Energy Saving Results

302-4&305-5

偉訓集團訂定相關節能減碳政策藉以減少能源消耗，節能減碳方案如下表所示：
HEC Group has established relevant energy-saving and carbon reduction policies to reduce energy consumption. The energy-saving and carbon reduction plans are shown in the table below:

臺灣據點節能減碳方案 Energy-Saving and Carbon Reduction Plans for Taiwan Location			
地區/類型 Region/Type	節能行動方案 Energy-Saving Action Plans	節能量 Energy Savings	節能行動方案減少的耗能 Energy Consumption Reduced by Energy-Saving Action Plans
偉訓科技 HEC Technology	辦公室輕鋼架燈具逐步汰換 LED 燈座 The office's light steel frame fixtures are being gradually replaced with LED light sockets.	1. 公司共計 1,087 組 T8 傳統燈具，已完成汰換 LED 燈管，規劃繼續汰換 LED 燈座，每座可節省 6W 用電量，全年可節省 250 天 *10hr*1087 座*6W=16,305 KWh。 The company has a total of 1,087 T8 traditional light fixtures, and has completed the replacement of the fluorescent tubes with LED tubes. Plans are in place to continue replacing the light sockets with LED sockets. Each replacement can save 6W of	2025 年更換 LED 燈座，2026 年預計汰換空調主機，預估降低 251,857 KWh/年 約 906,668.2 百萬焦耳 In 2025, LED light sockets will be replaced, and in 2026, it is planned to replace the air conditioning units. The estimated reduction in energy consumption is 251,857 kWh/year, approximately 906,668.2 million joules.
	預計於 2026 年汰換 300T VRF 多聯式變頻空調主機		

臺灣據點節能減碳方案 Energy-Saving and Carbon Reduction Plans for Taiwan Location			
	Planned to replace 300T VRF multi-split inverter air conditioning units in 2026	power consumption. Annually, this can save 250 days * 10 hours * 1,087 sockets * 6W = 16,305 kWh. 2. 空調用電約佔整體用電 48.5% (2024 年全年電量 969,800 KWh , 空調用電量 471,104 KWh /年) , 汰換 VRF 多聯式變頻空調主機可減少 50%空調用電約 235,552 KWh /年耗電量。 Air conditioning accounts for approximately 48.5% of the total electricity usage (with the total electricity consumption in 2024 being 969,800 kWh, and air conditioning consumption at 471,104 kWh/year). Replacing the VRF multi-split inverter air conditioning units can reduce air conditioning electricity consumption by 50%, approximately saving 235,552 kWh/year. 3. 上述兩項措施降低 251,857 KWh /年耗電量。 The above two measures reduce the electricity consumption by 251,857 kWh/year.	
富驊企業&力韓 LFE & OPTIMA	辦公室輕鋼架燈具燈管減少 Reduction of Office Light Steel Frame Fixture Tubes	75 座燈具每一座燈具減少一隻燈管 =75 座*18W*10H*259 天=3,496.5 KWh /年 For 75 light fixtures, with each fixture reducing one light tube: 75 fixtures * 18W * 10 hours * 259 days = 3,496.5 kWh/year.	共減少 12,587 百萬焦耳 The total reduction is 12,587 million joules.

中國製造廠節能減碳方案 Energy-Saving and Carbon Reduction Plans for Manufacturing Plant in China			
地區/類型 Region/Type	節能行動方案 Energy-Saving Action Plans	節能量 Energy Savings	節能行動方案減少的耗能 Energy Consumption Reduced by Energy-Saving Action Plans
東驊 LFD	採用永磁變頻雙級壓縮空壓機汰換老舊 150 匹空壓機*1 臺，實測節電 16.78%。年節電 115,000 KWh /年 Replacing the old 150-horsepower air compressor with a permanent magnet variable frequency two-stage compressor, resulting in an actual electricity savings of 16.78%. The annual electricity savings is 115,000 kWh/year.	節能改造方案共計節電 163,784 KWh /年 The energy-saving renovation plan results in a total electricity savings of 163,784 KWh per year.	共減少 589,622.4 百萬焦耳 A total reduction of 589,622.4 million joules.
	淘汰老舊空調為新 1 級能效空調，共 28 台，年節電 38,100 KWh /年		

中國製造廠節能減碳方案 Energy-Saving and Carbon Reduction Plans for Manufacturing Plant in China			
	Replacing old air conditioners with new Grade 1 energy-efficient air conditioners, a total of 28 units, results in an annual electricity savings of 38,100 KWh. 沖床更換永磁馬達節能改造 160 噸 15kw*1 臺，測試節電 61%，年節電 10,684 KWh /年 Replacing the punching machine with a permanent magnet motor for energy-saving renovation, 160 tons, 15 kW, 1 unit, tested to save 61% of electricity, resulting in an annual electricity savings of 10,684 KWh.		
峰德 FD	加強節能管理，提升生產效率，減少能源消耗 Strengthening energy management, improving production efficiency, and reducing energy consumption. 烤漆集中生產，避免空掛，減少烤漆設備開機時間節約用電量，每月減少 4 天開機時間，每次減少電量 1,500 度 Centralizing the production of baked paint to avoid idle time, reducing the operating time of baking equipment to save electricity. This results in 4 fewer days of operation per month, saving 1,500 KWh per operation.	每月減少 4 天開機時間，每次減少電量 1,500 度，共計 72,000 KWh /年 Reducing 4 days of operation per month, saving 1,500 KWh per operation, resulting in a total savings of 72,000 KWh per year.	共減少 259,200 百萬焦耳 A total reduction of 259,200 million joules.
偉昌豐 WCF	公司有使用節能老化櫃來取代非節能老化櫃 The company uses energy-efficient aging cabinets to replace non-energy-efficient aging cabinets. 公司有使用空壓機餘熱回收燒水提供給員工，取代熱泵 The company uses compressor waste heat recovery to heat water for employees, replacing the heat pump.	2024 年相對 2023 年用電減少 980,000 KWh /年 In 2024, electricity usage is reduced by 980,000 KWh per year compared to 2023.	共減少 3,528,000 百萬焦耳 A total reduction of 3,528,000 million joules.

302-5

除了公司本身落實節能政策之外，偉訓科技第一事業處及第二事業處，亦透過產品及服務協助客戶降低能源耗用量如下：

In addition to implementing energy-saving policies within the company, HEC Technology's First and Second Business Divisions also assist customers in reducing energy consumption through products and services as follows:

- 有害物質的管理，皆遵循歐盟有害物質限用指令(EU RoHS)、產品無鹵素要求(Halogen Free)等，以確保符合國內外法規及客戶產品有害物的要求，並減少因產品相關活動產生的環境衝擊。

Management of hazardous substances follows the EU RoHS directive and halogen-free requirements to ensure compliance with domestic and international regulations, as well as customer product safety standards, while reducing the environmental impact caused by product-related activities.

- 包材重複使用，以減少包裝材料用量及廢棄物。

Reuse of packaging materials to reduce packaging material usage and waste.

- 使用的原物料中加入再生料(回收物料)，降低材料能源的耗用量，減少對環境產生的不良影響，及排放和資源浪費問題。

Recycled materials are added to the raw materials used, reducing material and energy consumption, minimizing negative environmental impacts, and addressing issues related to emissions and resource waste.

- 本公司產品為 PC POWER(外接式電源供應器)主要提供給個人桌上型電腦使用。在 POWER 設計中需遵守 INTEL 規範,其中提到必須符合節能規定。本公司主力機種為金牌機種(輕載 20%、中載 50%、重載 100%)效率需達到 87%-90%-87%。透過高效率電路設計，來節省能源消耗可達 90%的轉換效率，並通過 80PLUS 金牌認證。除此之外，待機功耗也是本公司所重視的。電腦不會 24 小時都在運作，這代表電源一天大部份的時間可能都處於無用的能量損耗中，依照 INTEL 規範待機效率(5V 輸出)需大於 70%，本公司產品皆符合此規定，並已取得相關認證。

The company's product, PC POWER (external power supply), is primarily used for personal desktop computers. The design of the power supply must comply with Intel's specifications, which include energy-saving regulations. The main models are gold-certified (light load 20%, medium load 50%, heavy load 100%) and must achieve efficiency levels of 87%-90%-87%. Through high-efficiency circuit design, energy consumption is reduced with up to 90% conversion efficiency, and the product has passed the 80PLUS gold certification. In addition, standby power consumption is also a key focus for the company. Since computers do not operate 24 hours a day, the power supply may waste energy during most of the day when not in use. According to Intel's specifications, the standby efficiency (5V output) must exceed 70%. The company's products meet this requirement and have obtained relevant certifications.

- 新產品部分也將導入 MCU 控制，此控制對效率掌握度更高，更準確控制風扇轉速以減少不必要的耗能。

New products will also incorporate MCU control, which provides better efficiency control, more precise fan speed regulation, and reduces unnecessary energy consumption.

溫室氣體排放

Greenhouse gas emissions

305-1&305-2&305-3&305-4

為因應國際淨零碳排趨勢，偉訓集團推動溫室氣體盤查作業，積極進行溫室氣體減量。近三年之溫室氣體排放量如下：

In response to the global trend of achieving net-zero carbon emissions, HEC Group has implemented greenhouse gas inventory operations and is actively working on reducing greenhouse gas emissions. The greenhouse gas emissions for the past three years are as follows:

臺灣據點溫室氣體排放統計 Taiwan location greenhouse gas emissions statistics.				
地區/類型 Region/Type	項目 Item	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
偉訓科 HEC Technology	範疇一：直接溫室氣體排放(ton CO ₂ e) Scope 1: Direct greenhouse gas emissions (ton CO ₂ e)	30.8108	27.4024	19.9767
	範疇二：間接溫室氣體排放(ton CO ₂ e) Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)	444.8070	476.6310	459.7231

臺灣據點溫室氣體排放統計 Taiwan location greenhouse gas emissions statistics.				
地區/類型 Region/Type	項目 Item	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	總排放量=範疇一+範疇二(ton CO ₂ e) Total emissions = Scope 1 + Scope 2 (ton CO ₂ e)	475.6178	504.0334	479.6998
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0746	0.0620	0.0648
	範疇三：其他間接溫室氣體排放(ton CO ₂ e) Scope 3: Other indirect greenhouse gas emissions (ton CO ₂ e)	150.5190	221.3051	206.8004
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0236	0.0272	0.0279
富驊企業 LFE	範疇一：直接溫室氣體排放(ton CO ₂ e) Scope 1: Direct greenhouse gas emissions (ton CO ₂ e)	10.5481	3.2694	2.0811
	範疇二：間接溫室氣體排放(ton CO ₂ e) Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)	40.0628	35.9513	34.6363
	總排放量=範疇一+範疇二(ton CO ₂ e) Total emissions = Scope 1 + Scope 2 (ton CO ₂ e)	50.6109	39.2207	36.7174
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0079	0.0048	0.0050
	範疇三：其他間接溫室氣體排放(ton CO ₂ e) Scope 3: Other indirect greenhouse gas emissions (ton CO ₂ e)	36.7717	27.4991	23.7951
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0058	0.0034	0.0032
力韓 OPTIMA	範疇一：直接溫室氣體排放(ton CO ₂ e) Scope 1: Direct greenhouse gas emissions (ton CO ₂ e)	10.2582	1.6116	0.9587
	範疇二：間接溫室氣體排放(ton CO ₂ e) Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)	28.5314	27.0630	27.8143
	總排放量=範疇一+範疇二(ton CO ₂ e) Total emissions = Scope 1 + Scope 2 (ton CO ₂ e)	38.7896	28.6746	28.7730
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0061	0.0035	0.0039
	範疇三：其他間接溫室氣體排放(ton CO ₂ e) Scope 3: Other indirect greenhouse gas emissions (ton CO ₂ e)	23.9276	19.6018	18.9814
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0038	0.0024	0.0026
備註： Remarks: 1. 範疇一是針對直接來自於本公司所擁有或控制的排放源，其包含固定式燃燒排放、移動式燃燒排放、人為系統逸散排放，排碳係數依經濟部能源署 IPCC 所公告之 GWP 值進行溫室氣體排放量計算。 Scope 1 refers to direct emissions from sources owned or controlled by the company, including stationary combustion emissions, mobile combustion emissions, and fugitive emissions from human systems. The carbon emission factor is calculated based on the GWP values published by the Ministry of Economic Affairs Energy Bureau's IPCC.				

臺灣據點溫室氣體排放統計 Taiwan location greenhouse gas emissions statistics.				
地區/類型 Region/Type	項目 Item	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	2. 範疇二是指能源間排放，如外購電力，外購電力引用經濟部能源署公告之電力排碳係數，2022 年電力排碳係數=0.495 kgCO ₂ e/kWh；偉訓科技、富驊企業 2023 年電力排碳係數=0.494 kgCO ₂ e/kWh；力韋 2023 年電力排碳係數=0.495 kgCO ₂ e/kWh；2024 年電力排碳係數=0.474 kgCO ₂ e/kWh。 Scope 2 refers to energy-related emissions, such as purchased electricity. The carbon emission factor for purchased electricity is based on the Ministry of Economic Affairs Energy Bureau's published emission factors. The electricity emission factor for 2022 is 0.495 kgCO ₂ e/kWh; for HEC Technology and LFE in 2023, it is 0.494 kgCO ₂ e/kWh; for OPTIMA in 2023, it is 0.495 kgCO ₂ e/kWh; and for 2024, it is 0.474 kgCO ₂ e/kWh.			
	3. 範疇三指其他間接排放，包含：上游的運輸與配送、下游的運輸與配送、員工通勤、購買的商品。 Scope 3 refers to other indirect emissions, including upstream transportation and distribution, downstream transportation and distribution, employee commuting, and purchased goods.			
	4. 溫室氣體排放種類：二氧化碳(CO ₂)、甲烷(CH ₄)、氧化亞氮(N ₂ O)、氫氟烴(HFCs)。 Greenhouse gas emissions types include: Carbon Dioxide (CO ₂), Methane (CH ₄), Nitrous Oxide (N ₂ O), and Hydrofluorocarbons (HFCs).			
	5. 臺灣據點近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The greenhouse gas emissions for Taiwan locations in the past three years are based on greenhouse gas inventory standards in accordance with ISO 14064-1:2018.			
	6. 組織特定度量為當年度合併營業收入，單位：新台幣百萬元，2022 年：6,375.442，2023 年：8,134.733，2024 年：7,402.013。 Organization-specific metrics are based on the annual consolidated revenue, in NT\$ million: 2022: 6,375.442, 2023: 8,134.733, 2024: 7,402.013.			
	7. 更新 2022~2023 年溫室氣體排放強度，因現行版本將組織特定度量調整為年度營業收入計算之，與前一版不同。 Updated greenhouse gas emission intensity for 2022~2023, as the current version adjusts organization-specific metrics to reflect annual revenue calculations, which differs from the previous version.			
	8. 更新 2023 年之歷史數據：由於 2023 年溫室氣體盤查之第三方查證結果於 ESG 報告書發行後完成，故歷史數據於 2024 年 ESG 報告書進行更新。 Updated historical data for 2023: As the third-party verification results of the 2023 greenhouse gas inventory were completed after the publication of the ESG report, the historical data was updated in the 2024 ESG report.			

中國製造廠溫室氣體排放統計 Greenhouse gas emissions statistics for the manufacturing plant in China.				
地區/類型 Region/Type	項目 Item	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
東驊 LFD	範疇一：直接溫室氣體排放(ton CO ₂ e) Scope 1: Direct greenhouse gas emissions (ton CO ₂ e)	1,449.9118	1,417.6338	949.1148
	範疇二：間接溫室氣體排放(ton CO ₂ e) Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)	7,794.5584	7,613.2373	6,165.0695
	總排放量=範疇一+範疇二(ton CO ₂ e) Total emissions = Scope 1 + Scope 2 (ton CO ₂ e)	9,244.4702	9,030.8711	7,114.1843
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	1.4500	1.1102	0.9611
	範疇三：其他間接溫室氣體排放(ton CO ₂ e) Scope 3: Other indirect greenhouse gas emissions (ton CO ₂ e)	3,574.8395	11,626.7164	2,348.9630
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.5607	1.4293	0.3173
峰德 FD	範疇一：直接溫室氣體排放(ton CO ₂ e) Scope 1: Direct greenhouse gas emissions (ton CO ₂ e)	131.6857	183.7207	381.0473
	範疇二：間接溫室氣體排放(ton CO ₂ e) Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)	672.5215	761.5755	557.6862

中國製造廠溫室氣體排放統計 Greenhouse gas emissions statistics for the manufacturing plant in China.				
地區/類型 Region/Type	項目 Item	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)			
	總排放量=範疇一+範疇二(ton CO ₂ e) Total emissions = Scope 1 + Scope 2 (ton CO ₂ e)	804.2072	945.2962	938.7335
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.1261	0.1162	0.1268
	範疇三：其他間接溫室氣體排放(ton CO ₂ e) Scope 3: Other indirect greenhouse gas emissions (ton CO ₂ e)	37.1203	969.3206	204.7070
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0058	0.1192	0.0277
偉昌豐 WCF	範疇一：直接溫室氣體排放(ton CO ₂ e) Scope 1: Direct greenhouse gas emissions (ton CO ₂ e)	192.8844	234.4809	126.1922
	範疇二：間接溫室氣體排放(ton CO ₂ e) Scope 2: Indirect greenhouse gas emissions (ton CO ₂ e)	1,411.8062	2,274.4668	1,594.3259
	總排放量=範疇一+範疇二(ton CO ₂ e) Total emissions = Scope 1 + Scope 2 (ton CO ₂ e)	1,604.6906	2,508.9477	1,720.5181
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.2517	0.3084	0.2324
	範疇三：其他間接溫室氣體排放(ton CO ₂ e) Scope 3: Other indirect greenhouse gas emissions (ton CO ₂ e)	319.1734	344.0291	684.0154
	溫室氣體排放強度(ton CO ₂ e/營收(百萬)) Greenhouse gas emission intensity (ton CO ₂ e/revenue (million))	0.0501	0.0423	0.0924
備註： Remarks: - 範疇一是針對直接來自於本公司所擁有或控制的排放源，其包含固定式燃燒排放、移動式燃燒排放、工業製程產生的直接排放、人為系統逸散排放。排碳係數引用中國產品全生命周期溫室氣體排放系數庫計算，並依 IPCC 所公告之 GWP 值進行溫室氣體排放量計算。 Scope 1 refers to direct emissions from sources owned or controlled by the company, including stationary combustion emissions, mobile combustion emissions, direct emissions from industrial processes, and fugitive emissions from human systems. The carbon emission factor is calculated using the Chinese Product Lifecycle Greenhouse Gas Emission Factor Database and based on the GWP values published by the IPCC for greenhouse gas emissions calculations. - 範疇二是指能源間排放，如外購電力。電力排碳係數參考中國生態環境部發布，2022~2024 年電力排碳係數=0.5703 kgCO₂e/kWh。 Scope 2 refers to energy-related emissions, such as purchased electricity. The carbon emission factor for electricity is referenced from the Ministry of Ecology and Environment of China, with the electricity emission factor for 2022–2024 being 0.5703 kgCO₂e/kWh. - 範疇三指其他間接排放，包含：員工通勤、購買的商品、處置固態和液態廢棄物、燃料和能源相關活動(不包括類別 1 及 2)。 Scope 3 refers to other indirect emissions, including employee commuting, purchased goods, disposal of solid and liquid waste, and fuel and energy-related activities (excluding categories 1 and 2). - 溫室氣體排放種類：二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟烴(HFCs)。 Greenhouse gas emissions types include: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), and Hydrofluorocarbons (HFCs). - 中國製造廠近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The greenhouse gas emissions for the manufacturing plant in China in the past three years are based on greenhouse gas inventory standards in accordance with ISO 14064-1:2018.				

中國製造廠溫室氣體排放統計 Greenhouse gas emissions statistics for the manufacturing plant in China.				
地區/類型 Region/Type	項目 Item	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
6.	組織特定度量為當年度合併營業收入，單位：新台幣百萬元，2022 年：6,375.442，2023 年：8,134.733，2024 年：7,402.013。 Organization-specific metrics are based on the annual consolidated revenue, in NT\$ million: 2022: 6,375.442, 2023: 8,134.733, 2024: 7,402.013.			
7.	更新 2022~2023 年溫室氣體排放強度，因現行版本將組織特定度量調整為年度營業收入計算之，與前一版不同。 Updated greenhouse gas emission intensity for 2022–2023, as the current version adjusts organization-specific metrics to reflect annual revenue calculations, which differs from the previous version.			
8.	更新 2023 年之歷史數據：由於 2023 年溫室氣體盤查之第三方查證結果於 ESG 報告書發行後完成，故歷史數據於 2024 年 ESG 報告書進行更新。 Updated historical data for 2023: As the third-party verification results of the 2023 greenhouse gas inventory were completed after the publication of the ESG report, the historical data was updated in the 2024 ESG report.			

空污防治

Air pollution control

305-6

於報導期間，偉訓集團在進行溫室氣體盤查的過程中，發現含有冷媒的設備，包含大型冰水主機、分離式冷氣、冰溫熱開飲機、冰箱與實現用恆溫恆濕機等，部分設備項目使用到 R22 冷媒(屬蒙特婁議定書管制)。為嚴格控管與監督空氣排放狀況，每年定期監測與確認是否有發生冷媒逸散而導致破壞臭氧層之情事，未來將逐步汰除與更新相關使用此冷媒的設備。

During the reporting period, HEC Group, in the process of conducting its greenhouse gas inventory, discovered that certain equipment containing refrigerants, including large chiller units, split air conditioners, ice and hot water dispensers, refrigerators, and precision temperature and humidity control machines, were using R22 refrigerant (which is regulated under the Montreal Protocol). To strictly control and monitor air emissions, the company conducts regular annual monitoring to confirm whether any refrigerant leakage occurs, which could damage the ozone layer. Moving forward, the company will gradually phase out and replace equipment using this refrigerant.

臺灣據點破壞臭氧層物質統計表 Ozone-depleting substances statistics for Taiwan locations.				
單位：噸 Unit: Tonnes.				
地區/類型 Region/Type	破壞臭氧層物質名稱 Ozone-depleting substance names.	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
偉訓科技 HEC Technology	R-22 冷媒 R-22 refrigerant.	0.0625	0.0125	0.1625
富驊企業 LFE	R-22 冷媒 R-22 refrigerant.	0.0020	0.024	0.012
力韓 OPTIMA	R-22 冷媒 R-22 refrigerant.	0.0027	0.024	0.144
備註： Remarks:				
1. 破壞臭氧層物質如：氟氯碳化物 CFCs、R11、R12、R22、氟氯烴(HCFCs)、海龍(Halon)、四氯化碳(CCl ₄)、1,1,1-三氯乙烷、氟溴烴(HBFC)和溴化甲烷。 Ozone-depleting substances include: Chlorofluorocarbons (CFCs), R11, R12, R22, Hydrochlorofluorocarbons (HCFCs), Halons, Carbon Tetrachloride (CCl ₄), 1,1,1-Trichloroethane, Hydrofluorobromocarbons (HBFCs), and Methyl Bromide.				
2. 臺灣據點近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The emissions for Taiwan locations in the past three years are based on greenhouse gas inventory standards in accordance with ISO 14064-1:2018.				

中國製造廠破壞臭氧層物質統計表 Ozone-depleting substances statistics for the manufacturing plant in China.				
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單位：噸 Unit: Tonnes.				
地區/類型 Region/Type	破壞臭氧層物質名稱 Ozone-depleting substance names.	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
東聯 LFD	R-22 冷媒	0.0302	0.5318	0.5511
峰德 FD	R-22 冷媒	0.0049	0.3311	0.2523
偉昌豐 WCF	R-22 冷媒	0.0020	0.0285	0.0355
備註： Remarks: 1. 破壞臭氧層物質如：氟氯碳化物 CFCs、R11、R12、R22、氟氯烴(HCFCs)、海龍(Halon)、四氯化碳(CCl ₄)、1,1,1-三氯乙烷、氟溴烴(HBFC)和溴化甲烷。 Ozone-depleting substances include: Chlorofluorocarbons (CFCs), R11, R12, R22, Hydrochlorofluorocarbons (HCFCs), Halons, Carbon Tetrachloride (CCl ₄), 1,1,1-Trichloroethane, Hydrofluorobromocarbons (HBFCs), and Methyl Bromide. 2. 中國製造廠近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The emissions for the manufacturing plant in China in the past three years are based on greenhouse gas inventory standards in accordance with ISO 14064-1:2018.				

305-7

偉訓集團之臺灣據點主要負責開發與設計電源供應器和電腦週邊等資訊產品，故於生產產品過程中並無排放空氣污染物質之情事；中國製造廠為主要生產與製造營運相關資訊產品，每年一次定期委託檢測公司針對作業場所進行環境採樣檢測，其檢測結果均符合當地法令之標準。中國製造廠近三年排放情況如下表所示：

HEC Group's Taiwan locations are primarily responsible for the development and design of power supplies and computer peripherals, and therefore, there are no emissions of air pollutants during the product manufacturing process. The manufacturing plant in China primarily produces and manufactures information products related to operations. The plant commissions an environmental sampling test annually, conducted by a third-party testing company, to monitor the work environment. The test results consistently meet local regulatory standards. The emissions data for the manufacturing plant in China for the past three years are shown in the table below:

中國製造廠排放情形 Emission situation for the manufacturing plant in China.										
東聯 LFD	檢測項目 Testing items.	2022 年 2022 Year			2023 年 2023 Year			2024 年 2024 Year		
		排放量 Emission volum.(kg)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)	排放量 Emission volum.(k g)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)	排放量 Emission volum.(kg)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)
	揮發性有機 物 Volatile Organic Compounds VOCs	342.3	30	1.3	134.6	30	0.37	466	30	2.33
	粒狀污染物 Particulate Matter (PM). TSP	2,276	120	14.0	495.2	120	4.7	959.8	120	4.7
	硫氧化物 Sulfur Oxides	86.1	500	3.0	-	500	<2.5	-	500	<3

	SOx									
	氮氧化物 Nitrogen Oxides NOx	65.0	120	2.6	316.8	120	27.0	-	120	<3
偉昌豐 WCF	檢測項目 Testing items.	2022 年 2022 Year			2023 年 2023 Year			2024 年 2024 Year		
		排放量 Emission volum.(kg)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)	排放量 Emission volum.(k g)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)	排放量 Emission volum.(kg)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)
	錫及其他化 合物 Tin and other compounds.	-	-	-	2.08	8.50	0.03	1.95	8.50	0.03
峰德 FD	檢測項目 Testing items.	2022 年 2022 Year			2023 年 2023 Year			2024 年 2024 Year		
		排放量 Emission volum.(kg)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)	排放量 Emission volum.(k g)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)	排放量 Emission volum.(kg)	排放 標準 Emission standar d. (ppm)	年平均 監測值 Annual average monitor ing value. (ppm)
	揮發性有機 物 Volatile Organic Compounds VOCs	-	-	-	1.29	30	0.27	28.2	30	0.92
	粒狀污染物 Particulate Matter (PM). TSP	-	-	-	27.06	120	4.50	115.4	120	4.6
	錫及其化合 物 Tin and other compounds.	-	-	-	0	8.50	0	0.0216	8.5	0.00070 7
備註： Remarks: 1. 重大氣體如：氮氧化物(NOx)、硫氧化物(SOx)、持久性有機污染物(POP)、揮發性有機化合物(VOC)、有害空氣污染物(HAP)、懸浮微粒(PM)及其他在相關法規中明訂之氣體排放的標準類別。 Major gases include: Nitrogen Oxides (NOx), Sulfur Oxides (SOx), Persistent Organic Pollutants (POP), Volatile Organic Compounds (VOC), Hazardous Air Pollutants (HAP), Particulate Matter (PM), and other gases specified in relevant regulations with emission standards. 2. 由於東驛廠 2024 年進行計算公式之調整，故 2022~2023 年相關數據亦同步修正，以確保歷年資料之可比性與一致性。 Due to adjustments in the calculation formula for the LFD plant in 2024, the relevant data for 2022–2023 has also been revised to ensure comparability and consistency of historical data. 3. 因東驛廠各年度檢測時所使用之生產機台不同，故 2022~2024 年排放量數據有所差異，相關檢測值僅反映當期實際生產條件下之排放狀況。										

Since different production equipment was used during the LFD plant's annual testing, there are discrepancies in the emission data for 2022–2024. The related testing values reflect the actual emissions under the specific production conditions at that time.

4.5 水管理

Water management

303-1	共享水資源之相互影響 The mutual impact of shared water resources.
303-2	與排水相關衝擊的管理 Management of impacts related to wastewater discharge.
303-3	取水量 Water withdrawal volume.
303-4	排水量 Wastewater discharge volume.
303-5	耗水量 Water consumption volume.

303-1

偉訓集團長年關注水資源節能環保議題，透過世界資源研究所的「水資源風險評估工具」，針對營運據點所在地進行水資源風險評估，其內容如下：

HEC Group has long been focused on water resource conservation, energy efficiency, and environmental protection issues. Using the "Water Risk Assessment Tool" from the World Resources Institute, the company conducts water resource risk assessments at the locations of its operational sites. The details are as follows:

臺灣據點排放情形 Emission situation for Taiwan locations.		
地區 Region.	取水水庫 Water withdrawal reservoir.	評估結果 Assessment results.
偉訓科技 HEC Technology	偉訓科技營運所在地點位於安南區和順工業區，自來水為主要供水，水源皆來自曾文水庫。 HEC Technology's operational locations are situated in the Annan District and Hsun Industrial Park, where tap water is the primary water source, and the water comes from the Zengwen Reservoir.	水資源風險均為中低風險。 The water resource risk is assessed as low to medium risk.
	說明： Explanation: 1. 偉訓科技長年關注水資源節能環保議題，本公司無製程廢水，主要耗水量為空調散熱風扇自然蒸發及員工生活用水，所以在節水計畫方面，從全面落實日常生活節約用水做起。2022 年單位用水量為 4,300.56 度；2023 年為 4,464.74 度；2024 年為 4,858.22 度。 HEC Technology has long been focused on water resource conservation, energy efficiency, and environmental protection. The company does not generate process wastewater, and its main water consumption comes from the natural evaporation of air conditioning cooling fans and employee domestic water use. Therefore, the water conservation plan starts with fully implementing daily water-saving practices. In 2022, the water usage per unit was 4,300.56 kWh; in 2023, it was 4,464.74 kWh; and in 2024, it is expected to be 4,858.22 kWh. 2. 此為台南總部耗水量，台南廠區僅有組裝及包裝產線，無製程廢水。 This data represents the water consumption at the Tainan headquarters. The Tainan plant only has assembly and packaging production lines, with no process wastewater generated.	
富驊企業 LFE	營運所在地點位於桃園市桃園區經國路 859 號 13 樓，自來水為主要供水來源取自石門水庫。 The operational location is situated at 13th Floor, No. 859, Jingguo Road, Taoyuan District, Taoyuan City. Tap water is the primary water source, drawn from the Shimen Reservoir.	水資源風險為中低風險。 The water resource risk is classified as low to moderate.

臺灣據點排放情形 Emission situation for Taiwan locations.		
地區 Region.	取水水庫 Water withdrawal reservoir.	評估結果 Assessment results.
	說明：本公司辦公室位居商辦大樓，自來水取用管理屬商辦大樓管理，故公司無負擔水費。 Explanation: The company's office is located in a commercial office building, and the management of tap water usage is handled by the building's management. Therefore, the company does not bear the water costs.	
力華 OPTIMA	本區水源取水設施為大漢溪石門水庫(含中庄調整池)及其下游鳶山堰與大漢溪支流三峽河。桃園市為自來水公司二區處供水區，水源主要經由石門大圳及桃園大圳輸送，北桃園地區除桃園大圳外亦可由石門水庫下游鳶山堰抽水供應，南桃園除石門大圳外亦可由原水第二抽水站經三坑加壓站供應；新北市板橋新莊地區為水公司十二區處供水區，其水源包括三峽河抽水站及鳶山堰，與台北地區有清水管聯通，枯水期大漢溪及三峽河水量不足時，北水處可經此清水管支援，以減輕石門水庫供水壓力。 The water source extraction facilities in this area are the Dahan Creek Shimen Reservoir (including the Zhongzhuang Adjustment Pond), the downstream Yuanshan Weir, and the Dahan Creek tributary, Sanxia River. Taoyuan City falls under the second district of the Tap Water Company, and the water source is primarily delivered via the Shimen Main Canal and Taoyuan Main Canal. In northern Taoyuan, water can also be extracted from the downstream Yuanshan Weir of the Shimen Reservoir in addition to the Taoyuan Main Canal. In southern Taoyuan, aside from the Shimen Main Canal, water can also be supplied by the second raw water pumping station via the Sankeng Pressure Pumping Station. The Banqiao and Xinzhuang areas in New Taipei City belong to the twelfth district of the water company. The water sources include the Sanxia River pumping station and the Yuanshan Weir. The area is connected to Taipei via a clean water pipeline, and during dry seasons when the water volume of Dahan Creek and Sanxia River is insufficient, the Northern Water District can be supported via this pipeline to alleviate the pressure on the Shimen Reservoir's water supply.	水資源風險為中低風險。 The water resource risk is classified as low to moderate.
	說明：本公司辦公地點設立於商辦辦公大樓，水資源管理統一由大樓管委會處理。 Explanation: The company's office is located in a commercial office building, and water resource management is handled uniformly by the building's management committee.	

中國製造廠排放情形 Discharge situation of manufacturing plants in China.		
峰德 FD	公司所在地為東莞市清溪鎮，取水水源為東江，由東莞市第五水廠供水。 The company is located in Qingxi Town, Dongguan City, and the water source is the Dongjiang River, supplied by the Fifth Water Plant of Dongguan City.	水資源風險為低風險。 The water resource risk is classified as low risk.

中國製造廠排放情形 Discharge situation of manufacturing plants in China.		
	說明：本公司長年關注水資源節能環保議題，在節水管理方面，從全面落實日常生活節約用水做起，製程用水循環利用，生產廢水處理後全部回收零排放，將可利用之水資源發揮更大效益。 Explanation: Our company has long been focused on water resource conservation and environmental protection issues. In terms of water-saving management, we start with fully implementing daily water-saving practices, promote the recycling of process water, and ensure that all production wastewater is treated and fully recycled with zero discharge. This approach maximizes the benefits of available water resources.	
東驊廠 LFD	東驊廠營運所在據點位於東莞市清溪鎮，水源來自東江自來水公司。 The operational location of LFD's factory is in Qingxi Town, Dongguan City, with the water source provided by the Dongjiang Tap Water Company.	水資源風險為低風險。 The water resource risk is classified as low risk.
	說明：東驊廠長年關注水資源節能環保議題，在節水管理方面，從全面落實日常生活節約用水做起，製程用水循環利用，製程廢水處理後全部回用零排放，將可利用之水資源發揮更大效益。每五年做一次水平衡測試，於 2023 年完成水量平衡測試，單位用水重複利用率 55.31%。 Explanation: LFD's factory has long been focused on water resource conservation and environmental protection issues. In terms of water-saving management, we start by fully implementing daily water-saving practices, promote the recycling of process water, and ensure that all process wastewater is treated and fully reused with zero discharge. This approach maximizes the benefits of available water resources. A water balance test is conducted every five years, and the water balance test for 2023 has been completed, with a unit water reuse rate of 55.31%.	
偉昌豐廠 WCF	偉昌豐廠營運所在據點位於江西贛州，水源來自艾垌水庫。 The operational location of WCF's factory is in Ganzhou, Jiangxi, with the water source provided by the Aiwai Reservoir.	水資源風險為低風險。 The water resource risk is classified as low risk.
	說明：偉昌豐廠已制訂用水管理，建立節約用水及提高水資源的利用效率相關規章制度。 Explanation: WCF's factory has established water usage management practices and implemented regulations and systems aimed at water conservation and improving the efficiency of water resource utilization.	
備註：水資源風險評估工具：https://reurl.cc/igajA2。 Remark: Water resource risk assessment tool: https://reurl.cc/igajA2.		

303-3&303-4&303-5

臺灣據點水資源用量統計表 Taiwan Branch Water Resource Usage Statistics Table				
偉訓科技 HEC Technology	年度 Annual	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	取水量(百萬公升) Water Withdrawal (Million Liters)	4.30	4.46	4.86
	排水量(百萬公升) Discharge Volume (Million Liters)	4.30	4.46	4.86
	耗水量(百萬公升) Water Consumption (Million Liters)	0	0	0
	廠內循環用水量(百萬公升) On-site Water Recirculation (Million Liters)	0	0	0
	水回收再利用率(%)	0	0	0

	Water Recycling Rate (%)			
	用水密度 Water Usage Density	0.0007	0.0005	0.0007

備註：
Remarks:

- 耗水量=取水量-排水量。
Water Consumption = Water Withdrawal - Water Discharge.
- 水回收再利用率=廠內循環用水量/(取水量+廠內循環用水量)*100%。
Water Recycling Rate = On-site Water Recirculation / (Water Withdrawal + On-site Water Recirculation) * 100%.
- 用水密集度計算方式為：取水量(百萬公升)/組織特定度量值。
Water Usage Density is calculated as: Water Withdrawal (Million Liters) / Organization-Specific Metric.
- 偉訓科技無製程廢水及回收水，故取水量=排水量。
HEC has no process wastewater or recycled water, so Water Withdrawal = Water Discharge.
- 偉訓科技近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。
HEC's emissions data over the past three years has been conducted according to the ISO 14064-1:2018 Greenhouse Gas Inventory Standard.
- 組織特定度量為當年度合併營業收入，單位：新台幣百萬元，2022 年：6,375.442，2023 年：8,134.733，2024 年：7,402.013。
Organization-Specific Metric is the consolidated annual revenue, in NT dollars (millions): 2022: 6,375.442, 2023: 8,134.733, 2024: 7,402.013.
- 更新 2022~2023 年用水密度，因現行版本將組織特定度量調整為年度營業收入計算之，與前一版不同。
The water usage density for 2022–2023 has been updated, as the current version adjusts the organization-specific metric based on annual revenue, which differs from the previous version.

中國製造廠水資源用量統計表 China Manufacturing Plant Water Resource Usage Statistics Table				
東聯 LFD	年度 Annual	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	取水量(百萬公升) Water Withdrawal (Million Liters)	148.13	148.56	144.60
	排水量(百萬公升) Discharge Volume (Million Liters)	135.16	133.06	131.73
	耗水量(百萬公升) Water Consumption (Million Liters)	12.97	15.5	12.87
	廠內循環用水量(百萬公升) On-site Water Recirculation (Million Liters)	3.41	3.51	3.77
	水回收再利用率(%) Water Recycling Rate (%)	2.25	2.31	2.54
	用水密度 Water Usage Density	0.0232	0.0183	0.0195
偉昌豐 WCF	年度 Annual	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	取水量(百萬公升) Water Withdrawal (Million Liters)	24.65	43.67	40.30
	排水量(百萬公升) Discharge Volume (Million Liters)	24.65	43.67	40.30
	耗水量(百萬公升) Water Consumption (Million Liters)	0	0	0
	廠內循環用水量(百萬公升)	0	0	0

中國製造廠水資源用量統計表 China Manufacturing Plant Water Resource Usage Statistics Table				
	On-site Water Recirculation (Million Liters)			
	水回收再利用率(%) Water Recycling Rate (%)	0	0	0
	用水密度 Water Usage Density	0.0039	0.0054	0.0054
峰德 FD	年度 Annual	2022 年 2022 Year	2023 年 2023 Year	2024 年 2024 Year
	取水量(百萬公升) Water Withdrawal (Million Liters)	6.36	6.16	5.99
	排水量(百萬公升) Discharge Volume (Million Liters)	4.52	4.68	4.84
	耗水量(百萬公升) Water Consumption (Million Liters)	1.84	1.48	1.15
	廠內循環用水量(百萬公升) On-site Water Recirculation (Million Liters)	0	0	0
	水回收再利用率(%) Water Recycling Rate (%)	0	0	0
	用水密度 Water Usage Density	0.0010	0.0008	0.0008
備註： Remarks: 1. 耗水量=取水量-排水量。 Water Consumption = Water Withdrawal - Water Discharge. 2. 水回收再利用率=廠內循環用水量/(取水量+廠內循環用水量)*100%。 Water Recycling Rate = On-site Water Recirculation / (Water Withdrawal + On-site Water Recirculation) * 100%. 3. 用水密集度計算方式為：取水量(百萬公升)/組織特定度量值。 Water Usage Density is calculated as: Water Withdrawal (Million Liters) / Organization-Specific Metric. 4. 東驊廠內循環用水量僅有製程用水再循環，故僅占部分用水。 LFD's On-site Water Recirculation is limited to process water recycling, so it only accounts for part of the total water usage. 5. 中國製造廠近三年排放量結果為依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查。 The emissions data for the past three years in the China manufacturing plants has been conducted according to the ISO 14064-1:2018 Greenhouse Gas Inventory Standard. 6. 組織特定度量為當年度合併營業收入，單位：新台幣百萬元，2022 年：6,375.442，2023 年：8,134.733，2024 年：7,402.013。 Organization-Specific Metric is the consolidated annual revenue, in NT dollars (millions): 2022: 6,375.442, 2023: 8,134.733, 2024: 7,402.013. 7. 更新 2022~2023 年用水密度，因現行版本將組織特定度量調整為年度營業收入計算之，與前一版不同。 The water usage density for 2022~2023 has been updated, as the current version adjusts the organization-specific metric based on annual revenue, which differs from the previous version. 8. 更新偉昌豐 2022~2023 年排水、耗水量數據。 Updated WCF's water discharge and consumption data for 2022~2023.				

廢污水排放情形

Wastewater Discharge Status

303-2

偉訓科技僅有生活廢污水排放並無製成廢水排放之情形，且定期每 2 年檢測一次，2024 年 4 月 12 日進行放流水採樣，檢測結果符合國家環保法規標準。另東驊廠經水質檢測發現其 COD、BOB、氨氮等污染物質，均未出現超過標準的情形。

HEC only discharges domestic wastewater, with no process wastewater discharge. Regular sampling is conducted every two years, and the latest sampling on April 12, 2024, showed results compliant with national environmental regulations. Additionally, water quality tests at the LFD plant have found no pollutants, such as COD, BOD, or ammonia nitrogen, exceeding the standards.

東驊廢污水排放情形如下表所示：

The wastewater discharge status of LFD is shown in the table below:

東驊廢污水排放概況 Overview of LFD Wastewater Discharge						
檢測項目 Testing Items	2022 年 2022 Year		2023 年 2023 Year		2024 年 2024 Year	
	排放標準 Discharge Standards (ppm)	年平均監測值 Annual Average Monitoring Value (ppm)	排放標準 Discharge Standards (ppm)	年平均監測值 Annual Average Monitoring Value (ppm)	排放標準 Discharge Standards (ppm)	年平均監測值 Annual Average Monitoring Value (ppm)
COD	50	41	50	27	50	18
BOD	20	13.2	20	5.3	20	4.1
氨氮 Ammonia Nitrogen	8	0.58	8	0.762	8	0.177

4.6 廢棄物管理

Waste Management

306-1	廢棄物的產生與廢棄物相關顯著衝擊 Generation of Waste and Significant Impacts Related to Waste
306-2	廢棄物相關顯著衝擊之管理 Management of Significant Impacts Related to Waste
306-3	廢棄物的產生 Generation of Waste
306-4	廢棄物的處置移轉 Waste Disposal and Transfer
306-5	廢棄物的直接處置 Direct Disposal of Waste
306-3(2016)	嚴重洩漏 Severe Leakage

306-1&306-2

偉訓科技一樓廠區為組裝產線，從事電腦機殼及電源供應器組裝，並無產出有害事業廢棄物。製程中所產生之廢棄物為紙箱 70%、氣泡袋 15%、EPE 包材 5%、螺絲廢鐵 10%等，均為 R 類的資源回收物品，定期由合法之資源回收場進行回收處理。二樓及三樓為營運研發總部，僅產出 D-1801 一般生活垃圾，D 類生活垃圾委由合格廠商清運，並於出廠前至事業廢棄物管制中心進行聯單申報，最終處置地點為台南市城西垃圾焚化廠，已確實掌握清運流向以避免造成環境汙染。

HEC's first-floor plant area is an assembly line engaged in computer case and power supply unit assembly, with no hazardous industrial waste produced. The waste generated in the process includes cardboard boxes (70%), bubble bags (15%), EPE packaging materials (5%), and waste screws (10%), all of which are categorized as recyclable materials (R-type) and are regularly recycled by a licensed recycling facility. The second and third floors serve as the operations and R&D headquarters, producing only general household waste (D-1801). The D-type household waste is handled by a qualified waste removal company and is reported to the Industrial Waste Management Center for documentation before disposal, with the final disposal location at the Chengxi Waste Incineration Plant in Tainan City. The flow of waste is properly managed to prevent environmental pollution.

東驊於生產製程中主要生產的廢棄物為五金料(在原料裁切產生的頭尾料及衝壓產生的邊角料)，以及塑膠料(於注塑成型產生的膠頭及水口料)。五金和塑膠料，經過裁切、衝壓及注塑過後產生邊角

料，在東莞市拍賣行平臺發佈後，有處理資格的廠商競得標的收購。五金料在裁切工藝環節，已經按照產品的尺寸進行作業，儘量減少廢棄物的產生。

LFD primarily generates waste materials from its production process, including metal scraps (from raw material cutting and stamping) and plastic waste (from injection molding process, such as plastic heads and runner waste). After cutting, stamping, and injection molding, the resulting scrap metal and plastic are sold to qualified vendors through an auction platform in Dongguan City. In the cutting process, efforts are made to minimize waste generation by optimizing the product dimensions.

306-3&306-4&306-5&306-3(2016)

於報導期間偉訓集團均無發生任何嚴重洩漏之情事。

During the reporting period, the HEC Group did not experience any severe leakage incidents.

臺灣據點廢棄物統計表 Taiwan Branch Waste Statistics Table				
偉訓科技 HEC Technology	廢棄物組成成分 Composition of Waste Components	有害/ 非有害 Hazardous / Non-hazardous	離場 Exit	
	項目 Item		廢棄物的產生(噸) Waste Generation (Tons)	處理方式 Treatment Method
	D-1801 一般事業廢棄物 General Industrial Waste	非有害 Non-hazardous	23.59	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	R-0601 廢紙 Waste Paper	非有害 Non-hazardous	101.05	其他回收作業 Other Recycling Operations
	R-0201 廢塑膠 Waste Plastic	非有害 Non-hazardous	7.95	其他回收作業 Other Recycling Operations
	R-1301 廢鐵 Waste Metal	非有害 Non-hazardous	3.76	其他回收作業 Other Recycling Operations
	R-1908 資訊產品 Information Products	非有害 Non-hazardous	0.28	其他回收作業 Other Recycling Operations

備註：

Remarks:

- 廢棄物組成成分可參考「廢棄物清理計畫書」之分類填寫(A/B/C/D/E/R.....等類別)。
The composition of waste can be filled in based on the categories in the "Waste Disposal Plan" (A/B/C/D/E/R, etc.).
- 廢棄物重量均以公噸為單位。
Waste weight is measured in metric tons.
- 回收作業方式類型：如再使用準備、再生利用及其他回收作業。
Recycling methods: such as preparing for reuse, recycling, and other recycling operations.
- 可說明再生利用類型：如降級利用、升級利用、堆肥或厭氧消化。
Types of recycling: such as downcycling, upcycling, composting, or anaerobic digestion.
- 其他回收作業：如變更使用目的或翻新。
Other recycling operations: such as repurposing or refurbishing.
- 處置方式類型，如焚化(含能源回收)、焚化(不含能源回收)、掩埋及其他處置作業。
Disposal methods: including incineration (with energy recovery), incineration (without energy recovery), landfilling, and other disposal operations.
- 可說明其他處置作業，如傾棄、露天燃燒或深井注入。
Other disposal operations: such as dumping, open burning, or deep-well injection.
- 「現場」指在報導組織的物理邊界或行政控制範圍之內；「離場」指在報導組織的物理邊界或行政控制範圍之外。
"On-site" refers to within the physical boundaries or administrative control of the reporting organization; "off-site" refers to outside the physical boundaries or administrative control of the reporting organization.

中國製造廠於製程過程中，有產生有害及非有害之廢棄物，為確保有害廢棄物無危害任何人員、環境及相關社區，予請合法之清運單位處理運送，並取得廢棄物轉移聯單。於報導期間無發生任何嚴重洩漏之情事。

During the manufacturing process at the China plant, both hazardous and non-hazardous waste are generated. To ensure that hazardous waste does not pose a risk to personnel, the environment, or nearby communities, it is handled and transported by a licensed waste disposal company, and a waste transfer manifest is obtained. No severe leakage incidents occurred during the reporting period.

中國製造廠廢棄物統計表 China Manufacturing Plant Waste Statistics Table				
東驊 LFD	廢棄物組成成分 Composition of Waste Components	有害/ 非有害 Hazardous / Non-hazardous	離場 Exit	
	項目 Item		廢棄物的產生(噸) Waste Generation (Tons)	處理方式 Treatment Method
	生活垃圾 Household Waste	非有害 Non-hazardous	265.50	焚化(含能源回收) Incineration (Including Energy Recovery)
	廢機油格、濾芯、過濾棉 Waste Oil Filters, Filter Cartridges, and Filter Cotton	有害 Hazardous	0.83	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	廢油漆桶 Waste Paint Cans	有害 Hazardous	1.58	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	廢活性炭 Waste Activated Carbon	有害 Hazardous	3.36	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	廢潤滑油 Waste Lubricating Oil	有害 Hazardous	3.99	再生利用 Recycling (Reclamation)
	廢鐵邊角料 Waste Metal Scraps	非有害 Non-hazardous	2,750.21	再生利用 Recycling (Reclamation)
	表面處理廢液 Surface Treatment Waste Liquids	有害 Hazardous	1.82	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	廢水處理污泥 Wastewater Treatment Sludge	有害 Hazardous	52.50	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	廢稀釋劑罐 Waste Thinner Cans	有害 Hazardous	0.59	焚化(含能源回收) Incineration (Including Energy Recovery)
	廢 RO 膜 Waste RO Membranes	非有害 Non-hazardous	0.25	焚化(不含能源回收) Incineration (Excluding Energy Recovery)
	廢塑膠料 Waste Plastic Materials	非有害 Non-hazardous	47.74	再生利用 Recycling (Reclamation)
	廢鋁料 Waste Aluminum Materials	非有害 Non-hazardous	1	再生利用 Recycling (Reclamation)
	廢不鏽鋼 Waste Stainless Steel	非有害 Non-hazardous	0.80	再生利用 Recycling (Reclamation)
峰德 FD	廢棄物組成成分 Composition of Waste Components	有害/ 非有害 Hazardous / Non-hazardous	離場 Exit	
	項目 Item		廢棄物的產生(噸) Waste Generation (Tons)	處理方式 Treatment Method
	廢塑膠料 Waste Plastic Materials	非有害	0.12	再生利用

	廢鐵 Waste Iron	非有害	267.22	再生利用
偉昌豐 WCF	廢棄物組成成分 Composition of Waste Components	有害/ 非有害 Hazardous / Non-hazardous	離場 Exit	
	項目 Item		廢棄物的產生(噸) Waste Generation (Tons)	處理方式 Treatment Method
	工業垃圾 Industrial Waste	非有害 Non-hazardous	78	掩埋 Landfilling
	廢紙箱 Waste Cardboard Boxes	非有害 Non-hazardous	85.87	其他回收作業 Other Recycling Operations
	廢料(廢鐵) Scrap Material (Waste Iron)	非有害 Non-hazardous	1.27	其他回收作業 Other Recycling Operations
	廢二極管 Waste Diodes	非有害 Non-hazardous	9.49	其他回收作業 Other Recycling Operations
	廢品(電源線) Waste Items (Power Cords)	非有害 Non-hazardous	1.24	其他回收作業 Other Recycling Operations
	廢棧板 Waste Pallets	非有害 Non-hazardous	0.38	其他回收作業 Other Recycling Operations

備註：

Remarks:

- 廢棄物組成成分可參考「廢棄物清理計畫書」之分類填寫(A/B/C/D/E/R.....等類別)。
The composition of waste can be filled in based on the categories in the "Waste Disposal Plan" (A/B/C/D/E/R, etc.).
- 廢棄物重量均以公噸為單位。
Waste weight is measured in metric tons.
- 回收作業方式類型：如再使用準備、再生利用及其他回收作業。
Recycling methods: such as preparing for reuse, recycling, and other recycling operations.
- 可說明再生利用類型：如降級利用、升級利用、堆肥或厭氧消化。
Types of recycling: such as downcycling, upcycling, composting, or anaerobic digestion.
- 其他回收作業：如變更使用目的或翻新。
Other recycling operations: such as repurposing or refurbishing.
- 處置方式類型，如焚化(含能源回收)、焚化(不含能源回收)、掩埋及其他處置作業。
Disposal methods: including incineration (with energy recovery), incineration (without energy recovery), landfilling, and other disposal operations.
- 可說明其他處置作業，如傾棄、露天燃燒或深井注入。
Other disposal operations: such as dumping, open burning, or deep-well injection.
- 「現場」指在報導組織的物理邊界或行政控制範圍之內；「離場」指在報導組織的物理邊界或行政控制範圍之外。
"On-site" refers to within the physical boundaries or administrative control of the reporting organization; "off-site" refers to outside the physical boundaries or administrative control of the reporting organization.

五、多元職場

Diverse Workplace

5.1 管理方針

Management Policy

3-3	重大主題管理 Management of Material Topics
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3-3

重大主題：職業安全衛生 Major Topic: Occupational Safety and Health
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本主題重大原因 The Major Reason for This Topic	唯有保障員工的健康與安全，才能實現公司永續發展。職業災害不僅損害勞動者的健康，亦對國民經濟發展造成重大影響；而職業病相關事件，亦成為影響社會安全與穩定的不利因素。 Only by ensuring the health and safety of employees can a company achieve sustainable development. Occupational accidents not only harm the health of workers but also have a significant impact on national economic development. Furthermore, occupational disease-related incidents have become a detrimental factor affecting social security and stability.
影響與衝擊 Impact and Implications	由永續發展委員會評估各項永續議題時對經濟、環境及社會所產生的影響程度。 The Sustainability Committee assesses the impact of various sustainability issues on the economy, environment, and society. ● 經濟面： Economic Aspect: (1) 潛在負面：若員工遇到職業安全相關傷害，可能使得公司營運停擺；若有重大意外發生，亦會危害公司名聲及受到裁罰。 Potential Negative: If employees experience occupational safety-related injuries, it could halt the company's operations. A major accident could also damage the company's reputation and result in penalties. ● 人/人權面： Human/ Human Rights Aspect: (1) 潛在正面、潛在負面：保障員工工作環境安全，避免人員受到職業安全相關危害，如長時間處在高危害風險下，員工身心靈亦可能處於高壓狀態。 Potential Positive and Negative: Ensuring a safe working environment for employees to prevent occupational hazards, such as prolonged exposure to high-risk conditions. However, employees may also face mental and physical stress if they are under high-pressure conditions for extended periods.
政策/策略 Policy/Strategy	訂定(職業安全衛生手冊)職業安全衛生政策，普及安衛意識。 Establish the Occupational Safety and Health Handbook and promote safety awareness. ● 偉訓科技、偉昌豐：職業安全衛生政策【危害預防、遵守勞安法規、持續改善】。 HEC Technology, WCF: Occupational Safety and Health Policy [Hazard Prevention, Compliance with Labor Safety Regulations, Continuous Improvement]. ● 東驊：職業安全衛生政策【安全第一、關注員工、遵章守法、持續改善】。 LFD: Occupational Safety and Health Policy [Safety First, Employee Focus, Compliance with Laws, Continuous Improvement].
目標與標的 Objectives and Targets	偉訓科技、偉昌豐： HEC Technology, WCF: ● 短期目標：定期舉辦職業健康與消防安全演練，今年已通過健康職場認證啟動標章，預計 2027 年通過績優職場認證。 Short-Term Goal: Regularly conduct occupational health and fire safety drills. This year, they have passed the Healthy Workplace Certification and have initiated the label, with plans to achieve the Excellent Workplace Certification by 2027. ● 中期目標：驗證 ISO 45001，由第三方公正單位進行績效驗證，提升勞安相關措施與作為。 Mid-Term Goal: Verify ISO 45001 certification, with third-party impartial organizations conducting performance validation to enhance labor safety measures and actions. ● 長期目標：工安零災害。 Long-Term Goal: Zero occupational accidents. 東驊： LFD: ● 短期目標：定期舉辦職業健康、工傷預防及消防安全方面的教育訓練和演習。 Short-Term Goal: Regularly conduct occupational health, injury prevention, and fire safety education and drills. ● 中期目標：通過教育訓練和相關演習，使員工掌握技能避免或減少事故的發生。 Mid-Term Goal: Through education and drills, equip employees with the skills to prevent or reduce accidents. ● 長期目標：工安零災害。 Long-Term Goal: Zero occupational accidents.
管理評量機制 Management Evaluation Mechanism	● 偉訓科技於 2012 年取得 OHSAS 18001 驗證通過，因產線皆在中國地區，改由中國各廠自行執行驗證。 HEC Technology obtained OHSAS 18001 certification in 2012. Since the production lines are located in China, the verification is carried out by each factory in China independently.

	● 東聯於 2019 年取得 ISO 45001 職業健康管理體系認證。 LFD obtained ISO 45001 Occupational Health Management System certification in 2019. ● 相關制度及規章已建置多年，系統依然持續運行。 Relevant systems and regulations have been established for many years, and the system continues to operate.
績效與調整 Performance and Adjustments	本公司訂定〈職安衛目標與方案管理辦法〉遵循職安衛政策並參照環境考量面及危害鑑別與風險評估鑑別結果；法規鑑別結果；利害相關者意見及技術面取捨、財務、作業、業務等要求，明確制定並維持書面化的職安衛目標，在預定時間內，配合適當的人力與資源，擬定、執行並監控各項行動作業方案，使該目標能確實有效的達成。 The company has established the "Occupational Safety and Health Goal and Program Management Measures," which follow the Occupational Safety and Health policy and consider environmental factors, hazard identification, and risk assessment results. These also take into account regulatory identification results, stakeholder opinions, as well as technical, financial, operational, and business requirements. The company has clearly formulated and maintained written occupational safety and health goals, and within the planned time, with appropriate manpower and resources, it develops, implements, and monitors various action plans to ensure that the goals are effectively and successfully achieved.
預防或補救措施 Preventive or Corrective Measures	本公司訂定〈事件調查管理辦法〉，針對已發生的安全衛生事件所造成的財產損失和人員傷亡進行調查、分析，落實防範措施，並按法規要求逐級報告，為建立正常的危害通報作業提供依據。 The company has established the "Incident Investigation Management Measures" to investigate and analyze property damage and personnel injuries caused by safety and health incidents. Preventive measures are implemented, and reports are submitted at each level as required by regulations, providing the basis for establishing a proper hazard reporting procedure.

3-3

重大主題：勞雇關係&勞資關係&訓練與教育 Major Topics: Labor-Employer Relations, Labor-Management Relations, Training and Education	
本主題重大原因 The Major Reason for This Topic	本公司將所有同仁視為公司永續發展重要資產之一，有穩定及優秀的員工，公司才能安心且穩定的成長，因此與員工保持良好的溝通及通暢之溝通管道，並提供完善的勞動條件及員工福利，一直是本公司所注重的，透過人才的選、用、育、留，以利於公司長遠的永續發展。 The company regards all employees as one of its key assets for sustainable development. Only with stable and excellent employees can the company grow securely and steadily. Therefore, maintaining good communication and smooth communication channels with employees, and providing comprehensive labor conditions and employee benefits, has always been a priority. Through effective talent selection, utilization, development, and retention, the company aims to support its long-term sustainable development.
影響與衝擊 Impact and Implications	● 經濟面： Economic Aspect: (1) 實際正面、潛在正面：落實勞雇及勞資雙方良好之關係，完善的培訓可使公司在人才選、育、用、留中發揮到最高效益。 Actual Positive, Potential Positive: Implementing good labor-employer and labor-management relationships and comprehensive training can maximize the effectiveness of talent selection, development, utilization, and retention for the company. ● 人/人權面： Human/Human Rights Aspect: (1) 實際正面、潛在正面：良好的勞雇關係可以提升同仁對企業的向心力及工作的投入。 Actual Positive, Potential Positive: A good labor-employer relationship can enhance employees' sense of belonging and commitment to their work. (2) 實際正面、潛在正面：設置多元溝通管道，員工可以即時表達意見，創造友善職場環境，以維持良好之勞雇關係。 Actual Positive, Potential Positive: Setting up multiple communication channels allows employees to express their opinions in real-time, creating a friendly workplace environment and maintaining good labor-employer relations. (3) 實際正面、潛在正面：培育接班梯隊的主管教導、授權能力，推展基礎及進階管理培訓，以提升管理能力與當責精神，追求簡化層級和管理最佳化。 Actual Positive, Potential Positive: Cultivating the supervisory team's leadership and empowerment abilities, promoting both basic and advanced management training to enhance management skills and accountability, aiming for streamlined hierarchy and management optimization.

	(4) 實際正面、潛在正面：人才在具有完好的公司培訓，健全的公司福利下，透明的升遷制度，將會盡忠職守的為公司服務，並與公司一同進步。 Actual Positive, Potential Positive: Employees, under sound company training, solid company benefits, and a transparent promotion system, will serve the company with dedication and progress alongside it. (5) 實際正面、潛在正面：針對事業單位關鍵人才待強化之能力，擬定與落實其個人發展計畫。 Actual Positive, Potential Positive: Developing and implementing personal development plans for key talents in business units, strengthening the necessary skills.
政策/策略 Policy/Strategy	為落實與建立完善的工作環境，本公司嚴格遵循當地國家之《勞動法》、《職業安全衛生法》等各項勞動法規，並制定「人權政策」、「員工福利政策」、「勞資溝通政策」、「薪資政策」等辦法，以從中保障及了解員工，促進勞資和諧，共創企業與員工雙贏的目標。除此之外，為維護員工權益，本公司將不因性別、年齡、族群、省籍、政治及宗教信仰等因素而有所差異，並制定內部申訴管道供員工檢舉公司不法之情事。 To establish and implement a comprehensive work environment, the company strictly adheres to local labor laws such as the "Labor Law" and "Occupational Safety and Health Act," and has developed policies such as the "Human Rights Policy," "Employee Welfare Policy," "Labor-Management Communication Policy," and "Compensation Policy." These measures are designed to protect and understand employees, promote harmonious labor-management relations, and achieve a win-win goal for both the company and its employees. Furthermore, in order to safeguard employee rights, the company ensures that no differentiation is made based on factors such as gender, age, ethnicity, nationality, political views, or religious beliefs. The company has also established internal complaint channels for employees to report any illegal practices. 本公司相關政策及辦法如下： The company's relevant policies and procedures are as follows: ● 人權政策：落實保障人身自由及不得有歧視行為之規範，任用弱勢族群及殘障人士，並且未使用童工。針對員工之調職等勞雇關係之管理，也都符合法規要求。 Human Rights Policy: Implements protection for personal freedom and prohibits discriminatory behavior, employs disadvantaged groups and individuals with disabilities, and ensures no use of child labor. The management of labor-employer relationships, including employee transfers, complies with legal requirements. ● 員工福利政策：職工福利委員會，創造員工福利最大化。 Employee Welfare Policy: The Employee Welfare Committee aims to maximize employee welfare. ● 勞資溝通政策：為聆聽同仁的意見與聲音，公司不定期舉行勞資會議並經由員工意見反應管道等公正、有效的溝通機制，了解同仁之心聲並即時處理同仁反應的問題，達到促進勞資和諧，共創企業與員工雙贏的目標。 Labor-Management Communication Policy: To listen to employees' opinions and voices, the company holds regular labor-management meetings and utilizes fair and effective communication channels, such as employee feedback mechanisms. This allows the company to understand employee concerns and address issues promptly, promoting labor-management harmony and achieving a win-win outcome for both the company and its employees. ● 薪資政策：致力建構更健全的工作制度，提供具競爭力的薪酬、透明制度化的績效考核及升遷、專業且完善的訓練系統、安全及健康的工作職場，吸引並留任志同道合且優秀的人才，為企業帶來成長的動力。 Compensation Policy: Committed to creating a sound work system, providing competitive compensation, a transparent and institutionalized performance evaluation and promotion system, professional and comprehensive training systems, and a safe and healthy work environment to attract and retain like-minded and talented individuals, fueling the company's growth. ● 遵循各項勞動法規，包含勞動基準法、就業服務法、性別工作平等法、職業安全衛生法、勞工退休金條例、職工福利金條例等法令。 Compliance with labor laws: Includes the Labor Standards Act, Employment Service Act, Gender Equality in Employment Act, Occupational Safety and Health Act, Labor Pension Act, and Employee Welfare Fund Act. ● 實施勞工退休辦法，並依法設置勞工退休準備金監督委員會，專責管理退休準備金。

	Implementation of Labor Pension Regulations: The company has established a Labor Pension Preparation Fund Supervisory Committee to manage pension funds in accordance with the law. ● 內部申訴管道為勞安單位。 The internal complaint channel is the Occupational Safety and Health unit. ● 反霸凌，不強制或脅迫任何無意願之人員進行勞務行為，禁止騷擾、身體虐待或威脅。 Anti-Bullying: The company does not force or coerce any employee unwillingly into labor, and prohibits harassment, physical abuse, or threats. ● 同工同酬，非因性別有所差異。 Equal Pay for Equal Work: No pay disparity based on gender. ● 一視同仁：無論性別、年齡、族群、省籍、政治及宗教信仰為何，一律依照職級、職務、學經歷、績效表現等因素進行獎酬。 Equal Treatment: Regardless of gender, age, ethnicity, nationality, political views, or religious beliefs, employees are rewarded based on factors such as job grade, position, qualifications, experience, and performance.
目標與標的 Objectives and Targets	● 短期目標：提供健全的人事制度、多向的溝通管道，鼓勵員工參與，促進勞資和諧。 Short-Term Goal: Provide a sound personnel system and multi-channel communication pathways to encourage employee participation and promote harmonious labor-management relations. ● 中、長期目標：零違反任何人權相關及勞雇/勞資等糾紛。 Mid- and Long-Term Goals: Zero violations of any human rights-related issues and no labor-employer/labor-management disputes.
管理評量機制 Management Evaluation Mechanism	● 每年一次員工績效考核：檢視工作執行狀況，並檢討過去個人目標及工作執行成果，展望未來工作任務方向，訂出員工職能訓練發展之需要，找出有發展潛力之員工。 Annual Employee Performance Evaluation: Review work performance, assess past individual goals and achievements, look forward to future job tasks, identify the need for employee skills training and development, and identify employees with growth potential. ● 不定期召開勞資會議：任何有關勞資關係之主題，均經勞資雙方充分協議溝通，故無爭議發生。 Irregular Labor-Management Meetings: Any issues related to labor-management relations are thoroughly discussed and agreed upon by both parties, ensuring no disputes arise. ● 遵循公司「績效管理辦法」進行評量。 Follow the company's "Performance Management Guidelines" for evaluations.
績效與調整 Performance and Adjustments	● 截至 2024 年止，本公司無任何性別、種族歧視案件或違反人權之勞動實務申訴，亦未發生強迫勞動、童工、自由結社、歧視、超時加班、或被申訴等違反情事。 As of 2024, the company has had no labor practice complaints related to gender or racial discrimination, or violations of human rights. Furthermore, there have been no incidents of forced labor, child labor, freedom of association violations, discrimination, excessive overtime, or any other reported violations. ● 勞資雙方關係和諧，於 2024 年未發生勞資糾紛等事件。 The labor-management relationship is harmonious, and no labor disputes or similar incidents have occurred in 2024.
預防或補救措施 Preventive or Corrective Measures	● 遵守勞動相關法令要求，定期收集勞動相關法規，並確認符合狀況，有風險者立即進行調整。 The company complies with labor-related legal requirements, regularly collects updates on labor regulations, and ensures compliance. In case of any risks, immediate adjustments are made. ● 另外，東驊更與員工簽定勞動合約並針對新進與在職員工建立完善的訓練與教育制度。除意見箱之外，亦設有專門的管道，若員工遇到職場相關問題，亦可透過下列方式進行聯繫： Additionally, LFD has signed labor contracts with employees and established a comprehensive training and education system for both new hires and current employees. In addition to the suggestion box, the company has specialized channels for employees to address workplace-related issues. Employees can contact the company through the following means: ➢ 申訴/建議電話：0769-33336888 轉 6110：06-3560606 Complaint/Suggestion Phone: 0769-33336888 ext. 6110 or 06-3560606 ➢ 申訴/建議郵箱：tousu@lfe.com.cn Complaint/Suggestion Email: tousu@lfe.com.cn

5.2 人才招募與培訓

Talent Recruitment and Training

2-7	員工 Employees
2-8	非員工之工作者 Non-employee Workers
202-2	雇用當地居民為高階管理階層的比例 The Proportion of Local Residents Employed in Senior Management Positions
401-1	新進員工和離職員工 New Employees and Departing Employees
404-1	每名員工每年接受訓練的平均時數 The Average Number of Training Hours per Employee per Year
404-2	提升員工職能及過渡協助方案 Employee Skill Enhancement and Transition Assistance Programs
404-3	定期接受績效及職業發展檢核的員工百分比 The Percentage of Employees Regularly Undergoing Performance and Career Development Assessments
405-1	治理單位與員工的多元化 Diversity in Governance Bodies and Employees
410-1	保全人員接受人權政策或程序之訓練 Security Personnel Receiving Training on Human Rights Policies or Procedures

員工概況

Employee Overview

2-7

偉訓科技將所有同仁視為永續發展重要資產之一，因此，本公司堅持提供員工合法、公正、公開的福利、薪資及教育訓練，以保障員工的合法權益。根據員工的能力，我們提供相應的薪資待遇和公平的晉升機會。基於公平分配原則，不因性別、年齡、國籍、出生地、民族、語言、身心障礙、婚姻狀況、懷孕、性取向、宗教、政黨傾向、工會會員身份等因素而差別對待員工，讓所有員工都得到公平對待與資源。

HEC Technology views all employees as one of its key assets for sustainable development. Therefore, the company is committed to providing employees with legal, fair, and transparent benefits, compensation, and training to protect their legal rights. Based on employees' abilities, we offer corresponding salary packages and fair promotion opportunities. Following the principle of equitable distribution, employees are treated equally without discrimination based on gender, age, nationality, place of birth, ethnicity, language, physical or mental disabilities, marital status, pregnancy, sexual orientation, religion, political affiliation, or union membership, ensuring all employees receive fair treatment and resources.

對於工作環境的安全保護，本公司也依循各國家法規規定之職業安全衛生政策，並以系統化落實職業安全衛生之管理，不僅在對內的職業安全衛生管理，本公司也期望對上下游供應商能落實健全的全職業安全衛生風險管理。

Regarding the safety and protection of the work environment, the company also follows the occupational safety and health policies stipulated by the laws of various countries, implementing systematic management of occupational safety and health. Not only does the company focus on internal occupational safety and health management, but it also aims to promote a healthy and comprehensive occupational safety and health risk management approach with its upstream and downstream suppliers.

2-7

截至 2024 年底，偉訓集團員工皆為正職且全職人員，無臨時員工、兼職員工，亦無無時數保證之員工。臺灣據點員工總人數為 180 人(男性 84 人、女性 96 人)；中國製造廠員工總人數為 1,723 人(男性 901 人、女性 822 人)。詳細情形如下表所示：

As of the end of 2024, all employees in the HEC Group are full-time regular staff, with no temporary or part-time employees, nor employees with no guaranteed working hours. The total number of employees at

the Taiwan office is 180 (84 male, 96 female); the total number of employees at the manufacturing plants in China is 1,723 (901 male, 822 female). The details are shown in the table below:

偉訓集團員工人數 HEC Group Employee Headcount							
性別 Gender	女性 Female			男性 Male			總數 Total Number
地區/年齡 Region/Age Group	未滿 30 歲 Under 30 Years Old	30-50 歲 30-50 Years Old	超過 50 歲 Over 50 Years Old	未滿 30 歲 Under 30 Years Old	30-50 歲 30-50 Years Old	超過 50 歲 Over 50 Years Old	
偉訓科技 HEC Technology	5	63	2	4	47	13	134
富驊企業 LFE	0	15	0	0	11	1	27
力韓 OPTIMA	3	8	0	0	8	0	19
臺灣據點 (偉訓科技+富驊企業+力韓) Taiwan Office (HEC Technology + LFE + OPTIMA)	8	86	2	4	66	14	180
東驊 LFD	39	222	83	96	360	155	955
偉昌豐 WCF	54	292	86	93	72	17	614
峰德 FD	7	34	5	16	63	29	154
中國製造廠 (東驊+偉昌豐+峰德) China Manufacturing Plants (LFD + WCF + FD)	100	548	174	205	495	201	1,723

備註：

Remarks:

- 員工：根據國家法律或循其相關適用要求，致與組織發生勞僱關係之個人(台灣為有投勞保之員工)。
Employee: An individual who has a labor-employer relationship with the organization, as defined by national laws or relevant applicable requirements (in Taiwan, an employee is one who is enrolled in labor insurance).
- 偉訓集團皆為正職、全職人員。
HEC Group consists of full-time, regular employees.
- 正職：簽訂不定期契約之個人。
Regular: An individual with an indefinite-term contract.
- 全職：適用勞動基準法之工時定義之個人，台灣為每日不得超過 8 小時，每週不得超過 40 小時。
Full-Time: An individual who adheres to the working hour definitions under the Labor Standards Act, in Taiwan this means no more than 8 hours per day and no more than 40 hours per week.
- 本表計算採用人數/全時等量法。
- The calculations in this table are based on headcount/full-time equivalent.

2-8&2-8

由於工作內容依不同產品專案分別規劃執行，故中國製造廠 2024 年非員工工作者與前一年度人數相較有顯著波動。詳細情形如下表所示：

Due to the work content being planned and executed according to different product projects, the number of non-employee workers at the China manufacturing plants in 2024 has shown significant fluctuations compared to the previous year. The detailed information is shown in the table below:

臺灣據點非員工工作者概況 Non-Employee Worker Overview at Taiwan Office				
地區/類型 Region/Type	工作者類型 Worker Type	與公司的契約關係 Contractual Relationship with the Company	2023 年工作者人數 Number of Workers in 2023	2024 年工作者人數 Number of Workers in 2024

偉訓科技 HEC Technology	保全人員 Security Personnel	承攬 Contracted Workers	3	3
	清潔人員 Cleaning Personnel	承攬 Contracted Workers	1	1
	派遣人員 Temporary Personnel	承攬 Contracted Workers	57	37
備註： Remarks: 1. 臺灣據點數據僅涵蓋偉訓科技。 The data for the Taiwan office covers only HEC Technology. 2. 富驊企業、力韓於 2023~2024 年皆無非員工工作者。 LFE and OPTIMA had no non-employee workers from 2023 to 2024.				

中國製造廠非員工工作者概況 Non-Employee Worker Overview at China Manufacturing Plants				
地區/類型 Region/Type	工作者類型 Worker Type	與公司的契約關係 Contractual relationship with the company	2023 年工作者人數 Number of workers in 2023	2024 年工作者人數 Number of workers in 2024
東驊 LFD	小時工 Hourly workers	勞務派遣員工 Labor dispatch employees	342	516
峰德 FD	小時工 Hourly workers	勞務派遣員工 Labor dispatch employees	13	7
偉昌豐 WCF	食廠外包 Catering outsourcing	承攬 Contracting	6	6
備註：中國製造廠數據涵蓋東驊、峰德、偉昌豐。 Remark: The data for Chinese manufacturers includes LFD, FD, and WCF.				

202-2&202-2

偉訓集團於徵聘人員時，為落實人才在地化理念，大多以當地地區居民為主，以持續增加當地就業機會。詳細員工職別分布數據如下表所示：

HEC Group, when recruiting personnel, emphasizes the localization of talent by primarily hiring local residents, thereby continuously increasing local employment opportunities. The detailed distribution of employee job categories is shown in the table below:

臺灣據點 Taiwan branch				
偉訓科技 HEC Technology	年度 Year		2023 年 2023 Year	2024 年 2024 Year
	項目/性別 Item/Gender		人數 Number of people	人數 Number of people
	高階主管 Senior executives	男性 Male	未滿 30 歲 Under 30 Years Old	0
			30-50 歲 30-50 Years Old	3
			超過 50 歲 Over 50 Years Old	5
	女性 Female		未滿 30 歲 Under 30 Years Old	0
			30-50 歲 30-50 Years Old	0

			超過 50 歲 Over 50 Years Old	0	0
	高階主管總計 Total number of senior executives			7	8
	非高階主 管人員 Non-senior executive personnel	男性 Male	未滿 30 歲 Under 30 Years Old	3	4
			30-50 歲 30-50 Years Old	48	44
			超過 50 歲 Over 50 Years Old	7	8
		女性 Female	未滿 30 歲 Under 30 Years Old	6	5
			30-50 歲 30-50 Years Old	61	63
			超過 50 歲 Over 50 Years Old	2	2
非高階主管人員總計 Total number of non-senior executive personnel			127	126	
正職人員總計 Total number of full-time employees			134	134	
富驊企業 LFE	年度 Year			2023 年 2023 Year	2024 年 2024 Year
	項目/性別 Item/Gender		年齡 Age	人數 Number of people	人數 Number of people
	高階主管 Senior executives	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	3	3
			超過 50 歲 Over 50 Years Old	1	1
		女性 Female	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	5	5
			超過 50 歲 Over 50 Years Old	0	0
	高階主管總計 Total number of senior executives			9	9
	非高階主 管人員	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
30-50 歲			8	8	

	Non-senior executive personnel		30-50 Years Old		
			超過 50 歲 Over 50 Years Old	0	0
		女性 Female	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	9	10
			超過 50 歲 Over 50 Years Old	0	0
非高階主管人員總計 Total number of non-senior executive personnel			17	18	
正職人員總計 Total number of full-time employees			26	27	
力韡 OPTIMA	年度 Year			2023 年 2023 Year	2024 年 2024 Year
	項目/性別 Item/Gender		年齡 Age	人數 Number of people	人數 Number of people
	高階主管 Senior executives	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	3	3
			超過 50 歲 Over 50 Years Old	0	0
		女性 Female	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	2	3
			超過 50 歲 Over 50 Years Old	0	0
			高階主管總計 Total number of senior executives		
	非主管人員 Non-supervisory personnel	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	7	5
			超過 50 歲 Over 50 Years Old	0	0
		女性 Female	未滿 30 歲 Under 30 Years Old	2	3
			30-50 歲	5	5

			30-50 Years Old		
			超過 50 歲 Over 50 Years Old	0	0
	非高階主管人員總計 Total number of non-senior executive personnel			14	13
	正職人員總計 Total number of full-time employees			19	19

備註：

Remarks:

- 臺灣據點(偉訓科技)擔任協理級以上為高階主管。
At the Taiwan branch (HEC Technology), personnel holding the position of associate manager or higher are considered senior executives.
- 臺灣據點(富驊企業、力韓)擔任課級以上為高階主管。
At the Taiwan branch (LFE Enterprises, OPTIMA), personnel holding the position of section chief or higher are considered senior executives.
- 臺灣據點(偉訓科技、富驊企業、力韓)雇用當地(臺灣)居民為管理階層的比例為 100%。
At the Taiwan branch (HEC Technology, LFE Enterprises, OPTIMA), the proportion of local (Taiwan) residents employed in the management level is 100%.

中國製造廠 Chinese manufacturing plants					
東驊 LFD	年度 Year			2023 年 2023 Year	2024 年 2024 Year
	項目/性別 Item/Gender		年齡 Age	人數 Number of people	人數 Number of people
	高階主管 Senior executives	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	43	45
			超過 50 歲 Over 50 Years Old	8	11
		女性 Female	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	14	13
			超過 50 歲 Over 50 Years Old	1	1
	高階主管總計 Total number of senior executives			66	70
	非高階主 管人員 Non-senior executive personnel	男性 Male	未滿 30 歲 Under 30 Years Old	104	96
			30-50 歲 30-50 Years Old	334	315
			超過 50 歲 Over 50 Years Old	127	144
女性		未滿 30 歲	45	39	

		Female	Under 30 Years Old		
			30-50 歲 30-50 Years Old	244	209
			超過 50 歲 Over 50 Years Old	74	82
	非高階主管人員總計 Total number of non-senior executive personnel			928	885
	正職人員總計 Total number of full-time employees			994	955
峰德 FD	年度 Year			2023 年 2023 Year	2024 年 2024 Year
	項目/性別 Item/Gender		年齡 Age	人數 Number of people	人數 Number of people
	高階主管 Senior executives	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	7	8
			超過 50 歲 Over 50 Years Old	0	1
		女性 Female	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	0	0
			超過 50 歲 Over 50 Years Old	0	0
	高階主管總計 Total number of senior executives			7	9
	非高階主 管人員 Non-senior executive personnel	男性 Male	未滿 30 歲 Under 30 Years Old	15	16
			30-50 歲 30-50 Years Old	66	55
			超過 50 歲 Over 50 Years Old	27	28
		女性 Female	未滿 30 歲 Under 30 Years Old	4	7
			30-50 歲 30-50 Years Old	38	34
			超過 50 歲 Over 50 Years Old	3	5
	非高階主管人員總計 Total number of non-senior executive personnel			153	145

	正職人員總計 Total number of full-time employees			160	154
偉昌 豐 WCF	年度 Year			2023 年 2023 Year	2024 年 2024 Year
	項目/性別 Item/Gender		年齡 Age	人數 Number of people	人數 Number of people
	高階主管 Senior executives	男性 Male	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	2	5
			超過 50 歲 Over 50 Years Old	0	0
		女性 Female	未滿 30 歲 Under 30 Years Old	0	0
			30-50 歲 30-50 Years Old	0	0
			超過 50 歲 Over 50 Years Old	0	0
	高階主管總計 Total number of senior executives			2	5
	非高階主 管人員 Non-senior executive personnel	男性 Male	未滿 30 歲 Under 30 Years Old	209	93
			30-50 歲 30-50 Years Old	72	67
			超過 50 歲 Over 50 Years Old	11	17
		女性 Female	未滿 30 歲 Under 30 Years Old	75	54
			30-50 歲 30-50 Years Old	377	292
			超過 50 歲 Over 50 Years Old	62	86
非高階主管人員總計 Total number of non-senior executive personnel			806	609	
正職人員總計 Total number of full-time employees			808	614	

備註：

Remarks:

- 中國製造廠(東驊、峰德)擔任課級以上為高階主管。
At the Chinese manufacturing plants (LFD, FD), personnel holding the position of section chief or higher are considered senior executives.
- 中國製造廠(偉昌豐)擔任經理級以上為高階主管。
At the Chinese manufacturing plant (WCF), personnel holding the position of manager or higher are considered senior executives.
- 中國製造廠(東驊、峰德、偉昌豐)雇用當地(中國)居民為管理階層的比例為 100%。
At the Chinese manufacturing plants (LFD, FD, WCF), the proportion of local (China) residents employed in the management level is 100%.

2024 年臺灣據點新進員工人數為 36 人(男性 17 人，女性 19 人)，總新進率為 20%；離職員工人數為 35 人(男性 20 人，女性 15 人)，總離職率為 19.44%。中國製造廠新進員工人數為 695 人(男性 314 人，女性 381 人)，總新進率為 40.34%；離職員工人數 934 人(男 431 人，女性 503 人)，總離職率為 54.21%。

In 2024, the number of new employees at the Taiwan branch was 36 (17 males, 19 females), with a total turnover rate of 20%. The number of employees who left was 35 (20 males, 15 females), with a total turnover rate of 19.44%. At the Chinese manufacturing plants, the number of new employees was 695 (314 males, 381 females), with a total turnover rate of 40.34%. The number of employees who left was 934 (431 males, 503 females), with a total turnover rate of 54.21%.

● 臺灣據點新進率

New employee rate at the Taiwan branch

	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
偉訓科技 HEC Technology	年齡\項目 Age\Item	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)
	未滿 30 歲 Under 30 Years Old	4	2.99	4	2.99	1	0.75	1	0.75
	30-50 歲 30-50 Years Old	8	5.97	9	6.72	9	6.72	11	8.21
	超過 50 歲 Over 50 Years Old	1	0.75	0	0	3	2.24	0	0
	合計新進人數 Total number of new employees	26				25			
	員工總人數 Total number of employees	134				134			
	總新進率(%) Total new employee rate (%)	19.40				18.66			
富聯企業 LFE	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)
	未滿 30 歲 Under 30 Years Old	1	3.85	0	0	0	0	0	0
	30-50 歲	0	0	0	0	3	11.11	3	11.11

	30-50 Years Old								
	超過 50 歲 Over 50 Years Old	0	0	0	0	0	0	0	0
	合計新進人數 Total number of new employees	1				6			
	員工總人數 Total number of employees	26				27			
	總新進率(%) Total new employee rate (%)	3.85				22.22			
力韓 OPTI MA	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)
	未滿 30 歲 Under 30 Years Old	0	0	1	5.26	1	5.26	1	5.26
	30-50 歲 30-50 Years Old	9	47.37	7	36.84	0	0	3	15.79
	超過 50 歲 Over 50 Years Old	0	0	0	0	0	0	0	0
	合計新進人數 Total number of new employees	17				5			
	員工總人數 Total number of employees	19				19			
	總新進率(%) Total new employee rate (%)	89.47				26.32			
備註： Remarks: 1. 新進員工人數不扣除中途離職人員。 The number of new employees does not deduct those who left midway. 2. 該年齡組男(女)性員工新進率=當年該年齡組新進男(女)性人數/當年末營運據點總人數。 The new employee rate for male (female) employees in a specific age group = the number of new male (female) employees in that age group for the year / the total number of employees at the end of the year.									

3. 總新進員工僱用率=當年新進人數/當年末營運據點總人數。

The total new employee employment rate = the number of new employees for the year / the total number of employees at the end of the year.

● 臺灣據點離職率

Turnover rate at the Taiwan branch

偉訓科技 HEC Technology	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)
	未滿 30 歲 Under 30 Years Old	1	0.75	0	0	0	0	1	0.75
	30-50 歲 30-50 Years Old	5	3.73	8	5.97	12	8.96	10	7.46
	超過 50 歲 Over 50 Years Old	0	0	0	0	2	1.49	0	0
	合計離職人數 Total number of departures	14				25			
	員工總人數 Total number of employees	134				134			
	總離職率(%) Overall turnover rate (%)	10.45				18.66			
富驊企業 LFE	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)
	未滿 30 歲 Under 30 Years Old	0	0	0	0	0	0	0	0
	30-50 歲 30-50 Years Old	1	3.85	3	11.54	3	11.11	2	7.41
	超過 50 歲 Over 50 Years Old	0	0	0	0	0	0	0	0
	合計離職人數 Total number of departures	4				5			
	員工總人數 Total number of employees	26				27			
	總離職率(%)	15.38				18.52			

	Overall turnover rate (%)								
力 華 OPTI MA	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	離職率 (%) Turnover rate (%)	人數 Number of people	離職率 (%) Turnover rate (%)	人數 Number of people	離職率 (%) Turnover rate (%)	人數 Number of people	離職率 (%) Turnover rate (%)
	未滿 30 歲 Under 30 Years Old	0	0	0	0	0	0	0	0
	30-50 歲 30-50 Years Old	11	57.89	8	42.11	3	15.79	2	10.53
	超過 50 歲 Over 50 Years Old	0	0	0	0	0	0	0	0
	合計離職人數 Total number of departures	19				5			
	員工總人數 Total number of employees	19				19			
	總離職率(%) Overall turnover rate (%)	100				26.32			

備註：

Remarks:

1. 界定公司離職的員工的類別：(如：辭職、免職、退職、退休或因工殉職等)。
Define the categories of employees who have left the company (e.g., resignation, dismissal, retirement, voluntary retirement, or death due to work, etc.).
2. 該年齡組男(女)性員工離職率=當年該年齡組離職男(女)性人數/當年末營運據點總人數。
The turnover rate for male (female) employees in that age group = the number of male (female) employees who left in that age group during the year / the total number of employees at the end of the year at the operating location.
3. 總離職員工僱用率=當年離職人數/當年末營運據點總人數。
Overall employee turnover rate = the number of employees who left during the year / the total number of employees at the end of the year at the operating location.

● 中國製造廠新進率

New hire rate for Chinese manufacturing plants

東 聯 LFD	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)
	未滿 30 歲 Under 30 Years Old	112	11.27	44	4.43	64	6.70	34	3.56
	30-50 歲	171	17.20	106	10.66	85	8.90	45	4.71

	30-50 Years Old								
	超過 50 歲 Over 50 Years Old	15	1.51	13	1.31	15	1.57	7	0.73
	合計新進人數 Total number of new employees	461				250			
	員工總人數 Total number of employees	994				955			
	總新進率(%) Total new employee rate (%)	46.38				26.18			
偉昌 豐 WCF	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)
	未滿 30 歲 Under 30 Years Old	276	34.16	73	9.03	59	9.61	104	16.94
	30-50 歲 30-50 Years Old	47	5.82	193	23.89	39	6.35	130	21.17
	超過 50 歲 Over 50 Years Old	10	1.24	39	4.83	16	2.61	47	7.65
	合計新進人數 Total number of new employees	638				395			
	員工總人數 Total number of employees	808				614			
	總新進率(%) Total new employee rate (%)	78.96				64.33			
峰德 FD	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)	人數 Number of people	新進率 (%) New employee rate (%)
	未滿 30 歲	12	7.50	0	0.00	11	7.14	6	3.90

	Under 30 Years Old								
	30-50 歲 30-50 Years Old	54	33.75	25	15.63	23	14.94	8	5.19
	超過 50 歲 Over 50 Years Old	9	5.63	2	1.25	2	1.30	0	0.00
	合計新進人數 Total number of new employees	102				50			
	員工總人數 Total number of employees	160				154			
	總新進率(%) Total new employee rate (%)	63.75				32.47			

備註：

Remarks:

1. 新進員工人數不扣除中途離職人員。
The number of new hires does not exclude employees who left midway.
2. 該年齡組男(女)性員工新進率=當年該年齡組新進男(女)性人數/當年末營運據點總人數。
The new hire rate for male (female) employees in that age group = the number of male (female) employees hired in that age group during the year / the total number of employees at the end of the year at the operating location.
3. 總新進員工僱用率=當年新進人數/當年末營運據點總人數。
Overall new hire rate = the number of new hires during the year / the total number of employees at the end of the year at the operating location.

● 中國製造廠離職率

Turnover rate for Chinese manufacturing plants

東驊 LFD	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)
	未滿 30 歲 Under 30 Years Old	90	9.05	37	3.72	63	6.60	37	3.87
	30-50 歲 30-50 Years Old	183	18.41	108	10.87	87	9.11	67	7.02
	超過 50 歲 Over 50 Years Old	30	3.02	17	1.71	19	1.99	16	1.68
	合計離職人數 Total number of departures	465				289			
	員工總人數 Total number of employees	994				955			
總離職率(%)		46.78				30.26			

	Overall turnover rate (%)								
偉昌豐 WCF	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)
	未滿 30 歲 Under 30 Years Old	115	14.23	66	8.17	160	26.06	107	17.43
	30-50 歲 30-50 Years Old	31	3.84	110	13.61	49	7.98	208	33.88
	超過 50 歲 Over 50 Years Old	6	0.74	9	1.11	10	1.62	55	8.96
	合計離職人數 Total number of departures	337				589			
	員工總人數 Total number of employees	808				614			
	總離職率(%) Overall turnover rate (%)	41.71				95.93			
峰德 FD	年度 Year	2023 年 2023 Year				2024 年 2024 Year			
	性別 Gender	男性 Male		女性 Female		男性 Male		女性 Female	
	年齡\項目 Age\Item	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)	人數 Number of people	離職率(%) Turnover rate (%)
	未滿 30 歲 Under 30 Years Old	9	5.63	2	1.25	10	6.49	2	1.30
	30-50 歲 30-50 Years Old	41	25.63	16	10.00	27	17.53	10	6.49
	超過 50 歲 Over 50 Years Old	7	4.38	5	3.13	6	3.90	1	0.65
	合計離職人數 Total number of departures	80				56			
	員工總人數 Total number of employees	160				154			
	總離職率(%) Overall turnover rate (%)	50.00				36.36			

備註：

Remarks:

1. 界定公司離職的員工的類別：(如：辭職、免職、退職、退休或因工殉職等)。
Define the categories of employees who have left the company (e.g., resignation, dismissal, retirement, voluntary retirement, or death due to work, etc.).
2. 該年齡組男(女)性員工離職率=當年該年齡組離職男(女)性人數/當年末營運據點總人數。
The turnover rate for male (female) employees in that age group = the number of male (female) employees who left in that age group during the year / the total number of employees at the end of the year at the operating location.
3. 總離職員工僱用率=當年離職人數/當年末營運據點總人數。
Overall employee turnover rate = the number of employees who left during the year / the total number of employees at the end of the year at the operating location.

進用多元族群員工

Employing a diverse workforce

405-1

偉訓科技秉持多元族群文化精神，對於各族群一視同仁且平等對待，並重視各族群權益。於 2024 年聘用 3 名國際員工，多元族群員工分佈聘用狀況如下表所示：

HEC Technology upholds the spirit of a diverse cultural ethos, treating all groups equally and impartially, and placing great emphasis on the rights of various communities. In 2024, 3 international employees were hired, and the distribution of the diverse workforce is as shown in the table below:

年度 Year		2023 年 2023 Year		2024 年 2024 Year	
項目/性別 Item/Gender	年齡 Age	人數 Number of people	人數 Number of people	人數 Number of people	人數 Number of people
少數或弱勢群體 Minority or disadvantaged groups	男性 Male	未滿 30 歲 Under 30 Years Old	0	0	0
	30-50 歲 30-50 Years Old	0	0	0	0
	超過 50 歲 Over 50 Years Old	0	0	0	0
	女性 Female	未滿 30 歲 Under 30 Years Old	0	0	0
	30-50 歲 30-50 Years Old	0	0	0	0
	超過 50 歲 Over 50 Years Old	0	0	0	0
國際員工 International employees	男性 Male	未滿 30 歲 Under 30 Years Old	0	1	0
	30-50 歲 30-50 Years Old	1	0	0	0
	超過 50 歲 Over 50 Years Old	0	0	0	0

	女性 Female	未滿 30 歲 Under 30 Years Old	1	1
		30-50 歲 30-50 Years Old	1	1
		超過 50 歲 Over 50 Years Old	0	0

備註：所揭露少數或弱勢群體之員工以偉訓科技為主。
Remark: The employees from minority or disadvantaged groups disclosed are primarily from HEC Technology.

教育培訓

Education and training

404-1&404-2

臺灣據點於年度終了前，須提出下一個年度之教育訓練計畫。新進同仁依照「新進同仁養成計畫進行培訓」，於同仁報到第一天，由人資進行規章及員工福利簡介，由法務進行反貪腐、反賄絡宣導，由防火管理員進行消防僅緊急應變演練，再由勞安進行職安法規簡介，以及工作場所危害警告，以提供新進人員全方位培訓計畫。同時分派資深同仁或主管擔任輔導員，使 OJT 真正落實，並包含日常生活及專業領域上指導。在訓練資源配置上，不分性別、年齡，皆需接受職前訓練。

The Taiwan locations must submit the education and training plan for the following year before the end of the current year. New employees will undergo training according to the "New Employee Development Program." On their first day, the HR department will provide an introduction to company policies and employee benefits, the legal department will conduct anti-corruption and anti-bribery awareness sessions, the fire safety manager will lead fire drills and emergency response exercises, and the labor safety department will give an overview of occupational safety regulations and workplace hazard warnings, offering a comprehensive training plan for new hires. At the same time, senior employees or supervisors will be assigned as mentors to ensure that on-the-job training (OJT) is effectively implemented, including guidance in daily life and professional fields. In terms of training resource allocation, all employees, regardless of gender or age, are required to undergo pre-job training.

針對在職員工則提供實體授課課程。授課方式採多樣化方式進行，包含課堂講授、研討會、小組會、壁報及週會等形式，強化訓練的時效性。每年依據營運策略及職能規劃各層級訓練，針對不同崗位也設計不同類別之訓練，讓人員能強化學習效益並與工作連結，課後能實際運用於工作中，提升工作品質與效率。

For current employees, physical classroom courses will be offered. A variety of teaching methods will be used, including lectures, seminars, group meetings, bulletin boards, and weekly meetings to enhance the timeliness of training. Each year, training will be planned according to the operational strategy and functional needs, with different levels of training tailored to different positions. This approach ensures that employees can strengthen learning effectiveness, link it with their work, and apply it practically to improve work quality and efficiency.

臺灣據點員工受訓統計表 Training Statistics for Employees at Taiwan Locations										
偉訓科技 HEC Technology	項目/類別 Item/Category		管理職 Management position		非管理職 Non-management position		直接人員 Direct staff		間接人員 Indirect staff	
	單位/性別 Unit/Gender		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female
	總人數 Total headcount	人 Person	2	0	2	6	0	0	4	6
	受訓總時數	小時	9	0	8	58	0	0	17	58

		Total headcount	Hour								
		平均受訓總時數 Average total training hours	小時/人 Hours/ per person	4.50	0	4	9.67	0	0	4.25	9.67
富驊 企業 LFE	項目/類別 Item/Category		管理職 Management position		非管理職 Non-management position		直接人員 Direct staff		間接人員 Indirect staff		
	單位/性別 Unit/Gender		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	
	總人數 Total headcount	人 Person	4	5	8	10	0	0	12	15	
	受訓總時數 Total headcount	小時 Hour	109	129	221	223	0	0	330	352	
	平均受訓總時數 Average total training hours	小時/人 Hours /per person	27.25	25.80	27.63	22.30	0	0	27.50	23.47	
力華 OPTIMA	項目/類別 Item/Category		管理職 Management position		非管理職 Non-management position		直接人員 Direct staff		間接人員 Indirect staff		
	單位/性別 Unit/Gender		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	
	總人數 Total headcount	人 Person	3	3	5	8	0	0	8	11	
	受訓總時數 Total headcount	小時 Hour	42	36	90	122	0	0	130	160	
	平均受訓總時數 Average total training hours	小時/人 Hours /per person	14	12	18	15.25	0	0	16.25	14.55	
備註：(管理職總人數+非管理職總人數)=(直接人員總人數+間接人員總人數)。 Remark: (Total number of managerial staff + Total number of non-managerial staff) = (Total number of direct personnel + Total number of indirect personnel).											

臺灣據點員工訓練與教育情形 Training and Education Situation of Employees at Taiwan Locations	
	
消防演練 Fire drill	



均衡飲食健康講座
Balanced Diet and Health Seminar



集團主管經營管理教育訓練
Group Executive Management Training



參加防火講習
Participate in fire prevention training

備註：臺灣據點的員工訓練與教育情形涵蓋偉訓科技、富驊、力韋之營運據點。

Remark: The employee training and education situation at Taiwan locations covers the operational sites of HEC Technology, LFE, and OPTIMA.

中國製造廠年度教育訓練計劃課程包括 ISO 45001 知識、ISO 14001 知識、消防安全、安全生產以及企業所得稅知識。基層員工職業輔導過程中發揮組織與協調的作用，透過加強員工的學歷培訓，以提升各階層人員的專業知識能力，從而增強全體員工的文化素質，並加強各級管理人員和行業人員執業資格的培訓，保證全體員工持證上崗工作。

The annual training program for the manufacturing plants in China includes courses on ISO 45001 knowledge, ISO 14001 knowledge, fire safety, safety production, and corporate income tax knowledge. In the process of career counseling for grassroots employees, the role of organization and coordination is emphasized. By

strengthening employees' academic training, the professional knowledge and skills of personnel at all levels are enhanced, thus improving the overall cultural quality of employees. Additionally, training for managerial and industry certification is strengthened to ensure that all employees are certified for their work.

新進人員培訓是首要任務。培訓計畫的目標，在於幫助非管理職人員掌握先進的電子工程技術和工藝，並培養員工的實踐能力和解決問題的能力。

Training for new employees is a top priority. The goal of the training program is to help non-management staff master advanced electronic engineering technology and processes, while cultivating their practical skills and problem-solving abilities.

藉由每季辦理針對中高階主管辦理之區部務研習，提升中高階主管領導素養與決策能力。為期一年，透過主題研討、實務演練及分享等方式，並由創辦人現場互動與指導，將本公司理念深入運用於管理實務中。

Quarterly workshops are held for middle and senior management to improve their leadership and decision-making abilities. The year-long program includes themed discussions, practical exercises, and sharing sessions, with on-site interaction and guidance from the founder, integrating the company's philosophy into management practices.

實施教育訓練的基本目的是為彌補經營目標與現況人力資源的落差，將員工能力不足的情況降到最低；更進一步加強員工的專業技能與知識，提升人力素質；而最終目的為協助企業實現經營理念與達成企業目標。因此，為有效培養員工能充分發揮其工作技能，本公司訂有「教育訓練管理辦法」，並不定期舉辦各類講習及全額補助外訓課程，以提升員工素質。為協助提升員工職能、持續受雇之能力及其退休計畫，公司實施以下方案以協助員工：

The fundamental purpose of implementing education and training is to bridge the gap between business goals and current human resources, minimizing the situation of employee skill shortages. It also strengthens employees' professional skills and knowledge, thereby improving the quality of the workforce. Ultimately, the goal is to help the company achieve its business philosophy and objectives. To effectively develop employees' job skills, the company has established an "Education and Training Management Policy" and regularly organizes various seminars and fully subsidized external training courses to enhance employee quality. To assist in improving employees' competencies, continued employment ability, and retirement plans, the company has implemented the following programs:

- 一、識別培訓需求：與員工進行對話，瞭解他們在工作中遇到的挑戰和需要提升的技能。通過定期的績效評估、360 度回饋或職業發展規劃會議等方式，識別員工的培訓需求。

Identify Training Needs: Engage in dialogues with employees to understand the challenges they face and the skills they need to improve. Training needs are identified through regular performance evaluations, 360-degree feedback, or career development planning meetings.

- 二、提供專業培訓課程：根據員工的培訓需求，提供相關的專業培訓課程。這些課程可以包括技術培訓、行業知識、溝通技巧、領導力發展等方面的內容。確保培訓課程能夠滿足員工的學習需求，並具有實際應用價值。

Provide Professional Training Courses: Based on employees' training needs, relevant professional training courses are provided. These courses may include technical training, industry knowledge, communication skills, leadership development, etc. Ensure that the training courses meet employees' learning needs and have practical application value.

- 三、導師制度：建立導師制度，為員工配備有經驗和專業知識的導師。導師可以指導、分享經驗和給予回饋，幫助員工提升職能。導師制度可以促進員工與導師之間的交流和學習，加速員工的成長和發展。

Mentorship Program: Establish a mentorship program, assigning experienced and knowledgeable mentors to employees. Mentors can guide, share experiences, and provide feedback to help employees improve their skills. The mentorship program facilitates communication and learning between employees and mentors, accelerating employee growth and development.

- 四、跨部門專案參與：鼓勵員工參與跨部門的專案或任務，讓他們接觸不同領域和業務的工作。這樣能夠幫助員工擴展技能和經驗。同時，跨部門專案也提供了鍛煉和展示個人能力的機會。

Cross-departmental Project Participation: Encourage employees to participate in cross-departmental projects or tasks, allowing them to engage with different areas and business functions. This helps employees expand their skills and experience. Cross-departmental projects also provide opportunities for employees to demonstrate and develop their personal abilities.

- 五、自主學習和發展：鼓勵員工進行自主學習和發展，提升個人職業化能力。提供學習資源和平臺，如線上學習課程、專業書籍、研討會等，讓員工有機會學習新知識、探索新領域。

Self-directed Learning and Development: Encourage employees to engage in self-directed learning and development to enhance their professional capabilities. Provide learning resources and platforms, such as online courses, professional books, seminars, etc., allowing employees to acquire new knowledge and explore new fields.

- 六、了解同仁退休準備情形及需協助事項，提供生涯發展諮詢服務。為豐富退休後生活內涵，提供志願服務機會。

Understand Colleagues' Retirement Preparation and Assistance Needs: Provide career development counseling services and offer volunteer opportunities to enrich post-retirement life.

中國製造廠員工受訓統計表 Employee Training Statistics Table for Manufacturing Plants in China										
東聯 LFD	項目/類別 Item/Category		管理職 Management position		非管理職 Non-management position		直接人員 Direct staff		間接人員 Indirect staff	
	單位/性別 Unit/Gender		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female
	總人數 Total headcount	人 Person	56	14	555	330	299	159	312	185
	受訓總時數 Total headcount	小時 Hour	1,747	384	14,720	8,350	7,696	4,046	8,968	5,731
	平均受訓總時數 Average total training hours	小時/人 Hours/ per person	31.20	27.43	26.52	25.30	25.74	25.45	28.74	30.98
偉昌豐 WCF	項目/類別 Item/Category		管理職 Management position		非管理職 Non-management position		直接人員 Direct staff		間接人員 Indirect staff	
	單位/性別 Unit/Gender		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female
	總人數 Total headcount	人 Person	33	24	149	408	119	371	63	61
	受訓總時數 Total headcount	小時 Hour	396	288	1,788	4,896	1,428	4,452	756	732
	平均受訓總時數 Average total training hours	小時/人 Hours /per person	12	12	12	12	12	12	12	12
峰德 FD	項目/類別 Item/Category		管理職 Management position		非管理職 Non-management position		直接人員 Direct staff		間接人員 Indirect staff	
	單位/性別 Unit/Gender		男 Male	女 Female	男 Male	女 Female	男 Male	女 Female	男 Male	女 Female
	總人數 Total headcount	人 Person	9	0	99	46	62	27	46	19
	受訓總時數 Total headcount	小時 Hour	234	0	2,737	1,497.5	1,612	702	1,126	584
	平均受訓總時數 Average total training hours	小時/人	26	0	27.65	32.55	26	26	24.48	30.74

		Hours /per person								
備註： Remarks: 1.(管理職總人數+非管理職總人數)=營運據點總人數。 (Total number of management positions + Total number of non-management positions) = Total number of employees at operational sites. 2.(直接人員總人數+間接人員總人數)=營運據點總人數。 (Total number of direct staff + Total number of indirect staff) = Total number of employees at operational sites.										

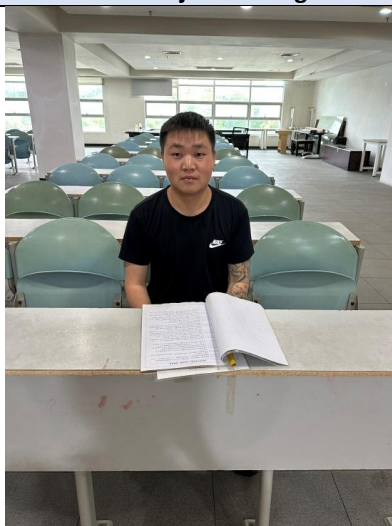
中國製造廠員工訓練與教育情形
Employee Training and Education Situation at Manufacturing Plants in China



公開課培訓
Public training courses



在職培訓
On-the-job training



新進人員培訓
New employee training

公平績效管理制度

Fair performance management system

404-3

偉訓集團建立完善績效制度，使各級員工皆可以藉由考核成長，且績效考核不依性別、國籍或種族等而有不同。偉訓集團考核結果如下表：

HEC Group has established a comprehensive performance system that allows employees at all levels to grow through assessments. The performance evaluations are not based on gender, nationality, or race. The performance evaluation results of HEC Group are shown in the table below:

臺灣據點員工績效考核比例 Performance Evaluation Ratio of Employees at Taiwan Locations					
偉訓科技 HEC Technology	項目 Item	管理職 Management position	非管理職 Non- management position	直接人員 Direct staff	間接人員 Indirect staff
	接受考核的男性員工比例 Percentage of male employees evaluated	14.93	29.85	0	44.78
	接受考核的女性員工比例 Percentage of female employees evaluated	2.99	44.03	0	47.01
富驊企業 LFE	項目 Item	管理職 Management position	非管理職 Non- management position	直接人員 Direct staff	間接人員 Indirect staff
	接受考核的男性員工比例 Percentage of male employees evaluated	100	100	0	100
	接受考核的女性員工比例 Percentage of female employees evaluated	100	100	0	100
力華 OPTIMA	項目 Item	管理職 Management position	非管理職 Non- management position	直接人員 Direct staff	間接人員 Indirect staff
	接受考核的男性員工比例 Percentage of male employees evaluated	100	100	0	100
	接受考核的女性員工比例 Percentage of female employees evaluated	100	100	0	100

備註：偉訓科技考核人員排除董事長 1 人，國外子公司主管 1 人，新進未滿六個月人員 8 人，故接受考核比率未達 100%。
Remark: The evaluation personnel for HEC Technology exclude 1 Chairman, 1 overseas subsidiary manager, and 8 employees who have been with the company for less than six months. Therefore, the evaluation participation rate does not reach 100%.

中國製造廠員工績效考核比例 Performance Evaluation Ratio of Employees at Manufacturing Plants in China					
東驊 LFD	項目 Item	管理職 Management position	非管理職 Non- management position	直接人員 Direct staff	間接人員 Indirect staff
	接受考核的男性員工比例 Percentage of male employees evaluated	100	96	96	96
	接受考核的女性員工比例 Percentage of female employees evaluated	100	97	97	97
偉昌豐 WCF	項目 Item	管理職 Management position	非管理職 Non- management position	直接人員 Direct staff	間接人員 Indirect staff

	接受考核的男性員工比例 Percentage of male employees evaluated	100	100	100	100
	接受考核的女性員工比例 Percentage of female employees evaluated	100	100	100	100
峰德 FD	項目 Item	管理職 Management position	非管理職 Non-management position	直接人員 Direct staff	間接人員 Indirect staff
	接受考核的男性員工比例 Percentage of male employees evaluated	100	96	95	98
	接受考核的女性員工比例 Percentage of female employees evaluated	100	93	93	95
備註：東驊、峰德廠考核人員排除新進未滿三個月人員，故接受考核比率未達 100%。 Remark: The evaluation personnel for LFD and FD plants exclude employees who have been with the company for less than three months. Therefore, the evaluation participation rate does not reach 100%.					

保全管理

Security management

410-1

偉訓科技之保全系統部份委由專業保全機構處理，約聘保全人員依保全業法第十條之二規定辦理，保全人員依職業安全衛生法每年接受相關專業訓練，課程內容包括防災防救、保全相關執勤實務訓練等訓練；東驊廠為維護廠區人員及財產安全，特制「定門禁管理辦法」並派遣保安人員針對出入廠區的人員、物品及車輛進行管理，且依辦法遵循。於報導期間，偉訓科技及東驊廠之保全人員皆接受人權政策或程序之訓練比例達 100%。

HEC Technology outsources part of its security system to a professional security agency. Contracted security personnel are managed in accordance with Article 10-2 of the Security Service Act. These personnel receive annual professional training in line with the Occupational Safety and Health Act. The training includes disaster prevention and response, as well as security-related duty practices. For LFD plant, in order to ensure the safety of personnel and property within the plant, a "Door Access Management Policy" was created, and security personnel are assigned to manage the entry and exit of personnel, goods, and vehicles according to this policy. During the reporting period, 100% of the security personnel at both HEC Technology and LFD plant received training on human rights policies or procedures.

備註：「定門禁管理辦法」規定不得對員工搜身、扣押員工等行為。

Remark: The "Door Access Management Policy" stipulates that actions such as frisking employees or detaining them are prohibited.

5.3 員工福利與保障

Employee Welfare and Benefits

2-21	年度總薪酬比率 Annual total compensation ratio
201-3	確定給付制義務與其他退休計畫 Defined benefit obligations and other retirement plans
202-1	不同性別的基層人員標準薪資與當地最低薪資的比率 Ratio of standard salary for grassroots employees of different genders to the local minimum wage
401-2	提供給全職員工(不包含臨時或兼職員工)的福利 Benefits provided to full-time employees (excluding temporary or part-time employees)
401-3	育嬰假 Parental leave
402-1	關於營運變化的最短預告期 Shortest notice period for operational changes
405-2	女性對男性基本薪資與薪酬的比率

405-2&405-2

偉訓集團依公平、公正原則，本公司不分性別，起薪皆符合勞基法之基本薪資，惟薪資依循年資、工作表現等考量，故有職別薪酬比例之差距，報導期間年薪酬與基本薪資比例如下：

HEC Group, based on the principles of fairness and justice, ensures that the starting salary for all employees, regardless of gender, complies with the minimum wage set by the Labor Standards Act. However, salaries vary based on factors such as seniority and job performance, leading to differences in compensation ratios by position. The salary and base salary ratios for the reporting period are as follows:

臺灣據點員工薪酬統計表 Employee Compensation Statistics Table for Taiwan Locations							
	各職別薪酬比例 Compensation Ratio by Job Position	人數 Number of people		薪酬比 Compensation ratio		薪資比 Salary ratio	
		女 Female	男 male	女 Female	男 male	女 Female	男 male
偉訓科技 HEC Technology	管理職 Management position	11	28	1	1.57	1	0.93
	非管理職 Non-management position	52	31	1	1.15	1	1.03
	直接人員 Direct staff	0	0	1	-	1	-
	間接人員 Indirect staff	63	59	1	1.55	1	1.03
富驊企業 LFE	管理職 Management position	5	4	1	1.27	1	1.19
	非管理職 Non-management position	10	8	1	1.14	1	0.88
	直接人員 Direct staff	0	0	1	-	1	-
	間接人員 Indirect staff	15	12	1	1.20	1	1.36
力韓 OPTIMA	管理職 Management position	3	3	1	1.55	1	1.12
	非管理職 Non-management position	8	5	1	1.38	1	1.25
	直接人員 Direct staff	0	0	1	-	1	-
	間接人員 Indirect staff	11	8	1	1.52	1	1.46

備註：

Remarks:

1. 男性對女性的薪資報酬比率(年薪比率)：為“該類別男性平均年薪/該類別女性平均年薪”。

The male-to-female salary ratio (annual salary ratio) is calculated as "the average annual salary of male employees in the category / the average annual salary of female employees in the category."

2. 以公告"非擔任主管職務之全時員工薪資資訊"的計算方式提供(已加回"經理人")：因新進、退出、留職停薪等因素，致員工任職給薪期間不滿 6 個月者排除；2024 年員工酬勞於 2025 年 8 月才發放，故以前一年度發放之比例預估，合計薪資總額後，扣除"非經常性薪資"（加班費，獎金，員工酬勞...等），將"經常性薪資"年化後再加回"非經常性薪資"，得出總薪資(年化)。
The calculation follows the method of "full-time employee salary information excluding managerial positions" (with the inclusion of "managers"): Due to factors such as new hires, exits, and unpaid leave, employees who have been employed for less than 6 months are excluded. Employee compensation for 2024 will be paid in August 2025, so the estimated proportion based on the previous year's payout is used. After calculating the total salary, "non-regular salary" (such as overtime, bonuses, employee benefits, etc.) is deducted. The "regular salary" is annualized, and "non-regular salary" is added back to derive the total salary (annualized).
3. 將 2024 年底前及 2025/4/30 前已離職或預計離職之員工排除(若不刪除已確定之離職者，因其 8 月不會領到員工酬勞，可能使中位數計算失真)。
Employees who have left or are expected to leave by the end of 2024 or before April 30, 2025, are excluded (if employees who have confirmed their departure are not excluded, their compensation will not be paid in August, potentially distorting the median calculation).
4. 排除薪酬最高之個人以免失真。
Exclude the highest-paid individual to prevent distortion.
5. 各職別選擇薪資(底薪)最低的那一位來比。
For each job category, the employee with the lowest salary (base salary) is selected for comparison.
6. 男性對女性的基本薪資比率(底薪比率)：為"該類別男性底薪/該類別女性底薪"。
The male-to-female base salary ratio (base salary ratio) is calculated as "the base salary of male employees in the category / the base salary of female employees in the category."
7. "管理職"人數應包含"高階主管"人數。
The number of "managerial positions" should include the number of "senior executives."

中國製造廠員工薪酬統計表 China Manufacturing Plant Employee Compensation Statistics Table							
	各職別薪酬比例 Compensation Ratio by Job Position	人數 Number of people		薪酬比 Compensation ratio		薪資比 Salary ratio	
		女 Female	男 male	女 Female	男 male	女 Female	男 male
東驊 LFD	管理職 Management position	14	56	1	1.00	1	1.00
	非管理職 Non-management position	330	555	1	1.12	1	1.00
	直接人員 Direct staff	159	299	1	1.05	1	1.00
	間接人員 Indirect staff	185	312	1	1.23	1	1.03
偉昌豐 WCF	各職別薪酬比例 Compensation Ratio by Job Position	人數 Number of people		薪酬比 Compensation ratio		薪資比 Salary ratio	
		女 Female	男 male	女 Female	男 male	女 Female	男 male
	管理職 Management position	24	33	1	1.39	1	1.38
	非管理職 Non-management position	408	149	1	0.31	1	0.37
	直接人員 Direct staff	371	120	1	0.60	1	0.32
峰德 FD	間接人員 Indirect staff	61	62	1	0.89	1	1.02
	各職別薪酬比例 Compensation Ratio by Job Position	人數 Number of people		薪酬比 Compensation ratio		薪資比 Salary ratio	
		女 Female	男 male	女 Female	男 male	女 Female	男 male
	管理職 Management position	0	9	1	-	1	-

	非管理職 Non-management position	46	99	1	1.12	1	1.23
	直接人員 Direct staff	27	62	1	1.11	1	1.23
	間接人員 Indirect staff	19	46	1	1.29	1	1.03

備註：

Remarks:

1. 男性對女性的薪資報酬比率(年薪比率)：為“該類別男性平均年薪/該類別女性平均年薪”。
The male-to-female salary ratio (annual salary ratio) is calculated as "the average annual salary of male employees in the category / the average annual salary of female employees in the category."
2. 各職別選擇薪資(底薪)最低的那一位來比。
For each job category, the employee with the lowest salary (base salary) is selected for comparison.
3. 男性對女性的基本薪資比率(底薪比率)：為“該類別男性底薪/該類別女性底薪”。
The male-to-female base salary ratio (base salary ratio) is calculated as "the base salary of male employees in the category / the base salary of female employees in the category."
4. "管理職"人數應包含"高階主管"人數。
The number of "managerial positions" should include the number of "senior executives."

非主管職務之員工薪資一覽表

Non-Managerial Employees' Salary Overview Table

偉訓科技近二年非擔任主管職務之全時員工薪資結構如下表：

The salary structure of non-managerial full-time employees at HEC Technology for the past two years is shown in the table below:

項目 Item	2023 年 2023 Year	2024 年 2024 Year	與前一年度之差異(%) Difference from the previous year (%)
非擔任主管職務之全時員工人數(人) Number of non-managerial full-time employees (persons)	117	119	2(1.71%)
非擔任主管職務之全時員工薪資總額(仟元) Total salary of non-managerial full-time employees (thousands of NTD)	149,235	141,636	-7,599(-5.09%)
非擔任主管職務之全時員工薪資平均數(仟元) Average salary of non-managerial full-time employees (thousands of NTD)	1,276	1,190	-86(-6.74%)
非擔任主管職務之全時員工薪資中位數(仟元) Median salary of non-managerial full-time employees (thousands of NTD)	1,175	1,067	-108(-9.19%)

註：「與前一年度之差異(%)」公式：(2024 年數據-2023 年數據)/2023 年數據。

Remark: The formula for "Difference from the previous year (%)" is:
(2024 data - 2023 data) / 2023 data.

202-1

為確保市場競爭力，本公司每年進行國際性市場薪資調查，依各職務市場水位與個人績效表現進行調薪。員工之基本薪資不因性別、種族、宗教、政治立場、婚姻狀況、工會社團等而有異，惟薪資給與尚有年資、工作表現等考量。截至報導期間年底，男性及女性基層人員標準薪資與當地最低薪資的比例如下表：

To ensure market competitiveness, our company conducts an annual international salary survey and adjusts salaries based on market levels for each position and individual performance. Employees' base salaries are not influenced by gender, race, religion, political stance, marital status, union affiliation, or other such factors, though seniority, job performance, and other considerations are taken into account. As of the

end of the reporting period, the ratio of standard salaries for male and female frontline staff to the local minimum wage is shown in the table below:

國家/地區 Country/Region	廠區 Plant/Facility	基層人員標準薪資與當地最低薪資的比例 Ratio of frontline staff standard salary to local minimum wage	
		男性 Male	女性 Female
臺灣據點 Taiwan Location	偉訓科技 HEC Technology	1.19	1.16
	富驊企業 LFE	1.21	1.38
	力韓 OPTIMA	1.64	1.31
中國製造廠 China Manufacturing Plant	東驊 LFD	2.39	2.47
	偉昌豐 CWF	2.58	2.92
	峰德 FD	2.51	2.28

2-21

偉訓科技薪酬最高個人之年度總薪酬與員工年度總薪酬之中位數的比率 1,496.79%，與 2023 年 1,490.15%差異微小。

The ratio of the highest annual total compensation of an individual at HEC Technology to the median annual total compensation of employees is 1,496.79%, with a slight difference from 1,490.15% in 2023.

國家/地區 Country/Region	公司薪酬最高個人之年度總薪酬與員工 (不包括該薪酬最高個人)年度總薪酬之中位數的比率 The ratio of the highest individual annual total compensation in the company to the median annual total compensation of employees (excluding the highest-paid individual)	公司薪酬最高個人之年度總薪酬與員工 (不包括該薪酬最高個人)年度總薪酬之增加比率 The increase rate of the highest individual annual total compensation in the company compared to the median annual total compensation of employees (excluding the highest-paid individual)
臺灣 (偉訓科技) Taiwan (HEC Technology)	1,496.79	-133.18

備註：

Remarks:

- 董事長不算薪酬最高之個人，除非兼任總經理/執行長。
The chairman is not considered the highest-paid individual unless also serving as the CEO/Executive Director.
- 年度薪酬中位數比率計算公式：該年度年薪最高之個人年薪/該年度年薪位於中位數之個人年薪。
- The formula for the annual salary median ratio calculation is: the highest annual salary of an individual for the year / the annual salary of the individual at the median for the year.
- 年度薪酬增加比率計算公式：該年度年薪最高之個人年薪增加百分比/該年度年薪位於中位數之個人年薪增加百分比。
The formula for the annual salary increase ratio calculation is: the percentage increase in the highest annual salary of an individual for the year / the percentage increase in the annual salary of the individual at the median for the year.
- 以公告"非擔任主管職務之全時員工薪資資訊"的計算方式提供(已加回"經理人")：因新進、退出、留職停薪等因素，致員工任職給薪期間不滿 6 個月者排除；2024 年員工酬勞於 2025 年 8 月或 9 月才發放，故以前一年度發放之比例預估，合計薪資總額後，扣除"非經常性薪資"（加班費，獎金，員工酬勞...等），將"經常性薪資"年化後再加回"非經常性薪資"，得出總薪資(年化)。
The calculation follows the method of "full-time employee salary information excluding managerial positions" (with the inclusion of "managers"): Employees who have been employed for less than 6 months due to factors such as new hires, exits, and unpaid leave are excluded. Employee compensation for 2024 will be paid in August or September 2025, so the estimated proportion based on the previous year's payout is used. After calculating the total salary, "non-regular salary" (such as overtime, bonuses, employee benefits, etc.) is deducted. The "regular salary" is annualized, and "non-regular salary" is added back to derive the total salary (annualized).
- 將 2024 年底前及 2025/3/31 前已離職或預計離職之員工排除(若不刪除已確定之離職者，因其 8 月或 9 月不會領到員工酬勞，可能使中位數計算失真)。
- Employees who have left or are expected to leave by the end of 2024 or before March 31, 2025, are excluded (if confirmed leavers are not excluded, their compensation will not be paid in August or September, potentially distorting the median calculation).
- 公司薪酬最高個人之年度總薪酬與員工年度總薪酬之中位數的比率 1,496.79%，與 2023 年 1,490.15%差異微小。
The ratio of the highest individual annual total compensation in the company to the median annual total compensation of employees is

1,496.79%, with a slight difference from 1,490.15% in 2023.

9. 該年度年薪最高之個人年薪增加百分比(-5.9%)/該年度年薪位於中位數之個人年薪增加百分比(4.43%)=-133.18%。該年度年薪最高之個人年薪百分比為負，主係因 2025 年 8 月或 9 月擬發放 2024 年員工酬勞總額較 2023 年度減少約 912 萬，按比例減少其員工酬勞所致。

The percentage increase in the highest individual annual salary for the year (-5.9%) / the percentage increase in the annual salary of the individual at the median for the year (4.43%) = -133.18%. The negative percentage increase in the highest individual salary for the year is mainly due to the expected decrease of approximately 9.12 million NTD in the total employee compensation for 2024, which will be distributed in August or September 2025, causing a proportional reduction in the compensation.

員工退休制度及實施情形

Employee Retirement System and Implementation Status

201-3

偉訓科技及富驊廠根據「勞動基準法」及「勞工退休金條例」規定，依法按月提撥 6%至個人新制退休金帳戶，依法按月提撥退休基金，撥繳勞工退休準備金監督委員會專戶儲存及支用，員工另可依個人意願選擇提撥 0%~6%不等之退休金，提存至個人退休金專戶中。勞工退休金舊制，依法規提撥退休準備金，富驊廠已 100%足額提撥專戶餘額足以支付勞工退休金舊制。依法提供當地法令所規定的社會保險外，亦提供員工優惠費用投保各式團體保險，包括重大疾病險、醫療險、意外險及因公出差之海外旅遊平安險，以保障員工工作及生活安全，讓員工無後顧之憂安心工作，且傷病留職停薪期間亦可繼續加保。另東驊廠根據《勞動法》及《社會保險法》等相關規定執行退休人員政策，為員工辦理退休手續。

HEC Technology and LFE Plants, in accordance with the "Labor Standards Act" and the "Labor Pension Act," contribute 6% monthly to individual new pension accounts. The company also makes monthly contributions to the retirement fund, which is allocated to a dedicated account under the supervision of the Labor Pension Fund Supervisory Committee for storage and use. Employees may additionally choose to contribute between 0% and 6% of their salary to their personal pension account. For the old pension system, contributions to the retirement fund are made in accordance with legal requirements. The LFE plant has fully contributed 100% of the required amount, ensuring the balance in the dedicated account is sufficient to pay for the old pension system. In addition to providing social insurance as required by local laws, the company offers employees discounted group insurance coverage, including critical illness insurance, medical insurance, accident insurance, and overseas travel insurance for business trips. This aims to safeguard the employees' work and life safety, providing them peace of mind to work without concerns. Employees on sick leave or unpaid leave are also eligible for continued insurance coverage. Furthermore, LFD Plant follows the regulations of the "Labor Law" and the "Social Insurance Law" to implement its retirement policy and assist employees in completing their retirement procedures.

育嬰留停執行情形

Implementation Status of Parental Leave for Childcare

401-3

依照性別工作平等法第十六條之規定，偉訓集團設有育嬰留職停薪制度，員工於育嬰留職停薪之期間，不得終止勞動契約。以下為臺灣據點留職停薪之情形：

In accordance with Article 16 of the Gender Equality in Employment Act, HEC Group has established a parental leave system, where employees on parental leave are not to have their employment contract terminated during the leave period. The following outlines the status of leave without pay at the Taiwan location:

臺灣據點育嬰留停概況							
Parental Leave Without Pay Overview at Taiwan Location							
偉訓科技 HEC Technology	年度 Year	2023 年 2023 Year			2024 年 2024 Year		
	性別/合計 Gender/Total	男性 Male	女性 Female	合計 Total	男性 Male	女性 Female	合計 Total
	符合育嬰留停申請資格人數 A Number of individuals eligible to apply for parental leave A	2	1	3	1	1	2
	當年度實際申請育嬰留停人數 B	1	0	1	1	1	2

	Number of individuals who actually applied for parental leave in the current year B						
	當年度育嬰留停應復職人數 C Number of individuals who should return to work after parental leave in the current year C	0	0	0	1	0	1
	當年度育嬰留停實際復職人數 D Number of individuals who actually returned to work after parental leave in the current year D	0	0	0	0	0	0
	前一年度育嬰留停實際復職人數 E Number of individuals who actually returned to work after parental leave in the previous year E	0	2	2	0	0	0
	前一年度育嬰留停復職後持續工作一年人數 F Number of individuals who returned to work after parental leave in the previous year and continued to work for one year F	0	0	0	0	0	0
	當年度育嬰留停復職率%(D/C) Parental Leave Return Rate for the Current Year (%) = (D / C) × 100	-	-	-	-	-	-
	當年度育嬰留停留存率%(F/E) Parental Leave Retention Rate for the Current Year (%) = (F / E) × 100	-	-	-	-	-	-
富聯企業 LFD	年度 Year	2023 年 2023 Year			2024 年 2024 Year		
	性別/合計 Gender/Total	男性 Male	女性 Female	合計 Total	男性 Male	女性 Female	合計 Total
	符合育嬰留停申請資格人數 A Number of individuals eligible to apply for parental leave A	2	0	2	0	0	0
	當年度實際申請育嬰留停人數 B Number of individuals who actually applied for parental leave in the current year B	0	0	0	0	0	0
	當年度育嬰留停應復職人數 C Number of individuals who should return to work after parental leave in the current year C	0	0	0	0	0	0
	當年度育嬰留停實際復職人數 D Number of individuals who actually returned to work after parental leave in the current year D	0	0	0	0	0	0
	前一年度育嬰留停實際復職人數 E Number of individuals who actually returned to work after parental leave in the previous year E	0	0	0	0	0	0
	前一年度育嬰留停復職後持續工作一年人數 F Number of individuals who returned to work after parental leave in the previous year and continued to work for one year F	0	0	0	0	0	0
	當年度育嬰留停復職率%(D/C)	-	-	-	-	-	-

	Parental Leave Return Rate for the Current Year (%) = (D / C) × 100						
	當年度育嬰留停留存率%(F/E) Parental Leave Retention Rate for the Current Year (%) = (F / E) × 100	-	-	-	-	-	-
力華 OPTIMA	年度 Year	2023 年 2023 Year			2024 年 2024 Year		
	性別/合計 Gender/Total	男性 Male	女性 Female	合計 Total	男性 Male	女性 Female	合計 Total
	符合育嬰留停申請資格人數 A Number of individuals eligible to apply for parental leave A	1	1	2	0	1	1
	當年度實際申請育嬰留停人數 B Number of individuals who actually applied for parental leave in the current year B	0	1	1	0	1	1
	當年度育嬰留停應復職人數 C Number of individuals who should return to work after parental leave in the current year C	0	0	0	0	1	1
	當年度育嬰留停實際復職人數 D Number of individuals who actually returned to work after parental leave in the current year D	0	0	0	0	1	1
	前一年度育嬰留停實際復職人數 E Number of individuals who actually returned to work after parental leave in the previous year E	0	0	0	0	0	0
	前一年度育嬰留停復職後持續工作一年人數 F Number of individuals who returned to work after parental leave in the previous year and continued to work for one year F	0	0	0	0	0	0
	當年度育嬰留停復職率%(D/C) Parental Leave Return Rate for the Current Year (%) = (D / C) × 100	-	-	-	-	1	1
	當年度育嬰留停留存率%(F/E) Parental Leave Retention Rate for the Current Year (%) = (F / E) × 100	-	-	-	-	-	-

計算方式：

Calculation Method:

1.應復職人數=育嬰留職停薪預計於該年度復職人數。

Number of individuals who should return to work = The number of employees who are expected to return from parental leave in that year.

2.N 年留任人數=N-1 年實際復職人員且 N 年/12/31 仍在職人數。

Number of individuals retained for N years = The number of employees who actually returned to work in the previous year and are still employed as of December 31 of the current year.

中國製造廠請產假之當地法規規定：

Local regulations regarding maternity leave for employees in China manufacturing plants:

說明 Explanation	產假天數：凡符合法律法規生育的，享有產假 178 天；懷孕未滿四個月流產的，享有產假 15 天；懷孕滿四個月流產的，享有產假 42 天。 Maternity Leave Duration: Employees who meet the legal requirements for childbirth are entitled to 178 days of maternity leave. Employees who suffer a miscarriage before reaching four months of pregnancy are entitled to 15 days of maternity leave. Employees who suffer a miscarriage after reaching four months of pregnancy are entitled to 42 days of maternity leave. 請產假需附之佐證資料：1.生育保險待遇申請表、2.出院小結、3.本人身分證或社保卡原件及複印件。
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	Required Documentation for Maternity Leave: 1.Maternity insurance benefit application form. 2.Discharge summary. 3.Original and photocopy of the employee's ID card or social security card.
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以下為中國製造廠留職停薪之情形：

The following outlines the status of leave without pay at the China manufacturing plant:

中國製造廠育嬰留停概況 Parental Leave Without Pay Overview at China Manufacturing Plant							
東驊 LFD	年度 Year	2023 年 2023 Year			2024 年 2024 Year		
	性別/合計 Gender/Total	男性 Male	女性 Female	合計 Total	男性 Male	女性 Female	合計 Total
	申請產假人數 Number of people applying for maternity leave	0	7	7	0	5	5
偉昌豐 WCF	申請看護假人數(陪產假) Number of people applying for caregiver leave (paternity leave)	6	0	6	3	0	3
	申請產假人數 Number of people applying for maternity leave	0	1	1	0	0	0
峰德 FD	申請看護假人數(陪產假) Number of people applying for caregiver leave (paternity leave)	0	0	0	0	0	0
	申請產假人數 Number of people applying for maternity leave	0	1	1	0	1	1
峰德 FD	申請看護假人數(陪產假) Number of people applying for caregiver leave (paternity leave)	0	0	0	2	0	2
	申請產假人數 Number of people applying for maternity leave	0	1	1	0	1	1

員工完善福利

Employee benefits improvement

401-2

偉訓科技十分重視良好的勞雇關係，為與員工建立完善的關係，本公司有設置「職工福利委員會」，以提供各項員工福利措施與保持良好的溝通管道。其所提供之福利措施如下：

HEC Technology places great importance on maintaining a good labor-management relationship. To establish a sound relationship with employees, the company has set up a "Employee Welfare Committee" to provide various employee welfare measures and maintain effective communication channels. The welfare measures provided are as follows:

偉訓科技員工福利 HEC Technology Employee Benefits		
員工紅利 Employee bonus	三節禮金 Holiday gifts for the three major festivals	年節禮品 New Year's gifts
勞動節禮金 Labor Day bonus	生日禮金 Birthday bonus	生育禮金 Maternity bonus
結婚禮金 Wedding bonus	住院慰問金 Hospitalization consolation money	喪儀慰問金 Funeral consolation money
國內外旅遊	免費午餐	加班伙食補助

Domestic and international travel	Free lunch	Overtime meal allowance
團險 Group insurance	設置 AED 設施 Installation of AED facilities	員工哺乳室 Employee nursing room
免費員工健康檢查 Free employee health checkup	定期醫護健康諮詢服務 Regular medical and health consultation services	免費停車場 Free parking lot
尾牙餐會、摸彩 Year-end banquet and lucky draw	休閒及健身設施 Recreational and fitness facilities	健全的升遷管道及教育訓練 Sound promotion channels and training programs

關西南紀員工旅遊
Kansai-Nanjing employee travel



馬來西亞五日員工旅遊
Five-day employee trip to Malaysia





員工健檢
Employee health checkup



年終聚餐
Year-end dinner party



東驊廠每年都舉辦年終感恩禮拜，頒獎表揚資深及績優員工，並舉辦年終聚餐。每年也都舉辦員工旅遊與常態性社團活動；各廠區也經常舉辦健康樂活活動，例如：球類活動、悅跑活動、旅遊團建活動、春酒、尾牙等，透過活動增進廠區同仁家庭互動與公司內部團結力。

LFD Factory organizes an annual year-end gratitude ceremony, where awards are presented to senior and outstanding employees, followed by a year-end dinner. Every year, employee trips and regular club activities are also held. Each factory frequently organizes health and wellness activities, such as ball games, running events, team-building trips, spring banquets, and year-end banquets. These activities help strengthen interaction among employees' families and foster internal unity within the company.

廣東潮汕兩日遊 Guangdong Chaozhou-Shantou 2-Day Tour



營運變更之最少公告期限

Minimum notice period for operational changes

402-1

偉訓科技公司遵守勞工及員工聘雇法律及國際標準規範，重視勞工人權、職業安全與衛生，致力維持良善安全且健康的工作環境，嚴禁工作場所有任何有形或無形的性騷擾及歧視行為，包括種族、宗教、膚色、國籍、性別、結社自由、隱私、禁止強迫勞動、禁用童工及任何不當聘僱等。且公司十分重視勞資和諧關係，公司與供應商皆不會強迫員工超時工作。

HEC Technology adheres to labor and employee employment laws and international standards, emphasizing labor rights, occupational safety, and health. The company is committed to maintaining a safe and healthy working environment and strictly prohibits any form of sexual harassment or discrimination in the workplace, including based on race, religion, skin color, nationality, gender, freedom of association, privacy, forced labor, child labor, and any improper hiring practices. The company also values harmonious labor-management relations, ensuring that neither the company nor its suppliers force employees to work overtime.

為確實保障員工工作權益，本公司遵守勞動基準法相關法令規定，若公司發生重大營運變化、或要終止與員工之勞雇關係，與員工之勞動契約皆依政府規定終止，其預告期間依下列各款之規定：

To protect employees' labor rights, the company complies with the relevant provisions of the Labor Standards Act. In the event of significant operational changes or the termination of the labor relationship with employees, the employment contract will be terminated in accordance with government regulations, with the notice periods as follows:

一、繼續工作 3 個月以上，未滿 1 年者，於 10 日前預告之。

For employees with over 3 months but less than 1 year of continuous employment, a 10-day notice is required.

二、繼續工作 1 年以上，未滿 3 年者，於 20 日前預告之。

For employees with over 1 year but less than 3 years of continuous employment, a 20-day notice is required.

三、繼續工作 3 年以上者，於 30 日前預告之。

For employees with over 3 years of continuous employment, a 30-day notice is required.

東驊廠則依當地勞動法規定，公司進行重大運營變化前需提前三十天通知員工。

The LFD Factory, in accordance with local labor laws, is required to notify employees 30 days in advance before any major operational changes.

5.4 健康與安全

Health and Safety

403-1	職業安全衛生管理系統 Occupational Health and Safety Management System
403-2	危害辨識、風險評估及事故調查 Hazard identification, risk assessment, and incident investigation
403-3	職業健康服務 Occupational health services
403-4	有關職業安全衛生之工作者參與、諮商與溝通 Worker participation, consultation, and communication regarding occupational health and safety
403-5	有關職業安全衛生之工作者訓練 Worker training regarding occupational health and safety
403-6	工作者健康促進 Worker health promotion
403-7	預防和減輕與業務關係直接相關聯之職業安全衛生的衝擊 Prevention and mitigation of occupational health and safety impacts directly related to business operations
403-8	職業安全衛生管理系統所涵蓋之工作者 Workers covered by the Occupational Health and Safety Management System
403-9	職業傷害 Occupational injury
403-10	職業病 Occupational disease

職業安全衛生

Occupational health and safety

403-1&403-2

偉訓科技於 2012 年取得 OHSAS 18001 驗證通過，因產線皆在中國地區，改由中國各廠自行執行驗證，相關制度及規章已建置多年，系統依然持續運行。

HEC Technology obtained OHSAS 18001 certification in 2012. Since the production lines are located in China, the verification is carried out by the respective factories in China. The related systems and regulations have been in place for many years, and the system continues to operate effectively.

偉訓科技職業安全衛生管理系統百分之百適用於各部門之各項作業活動、製程活動、維修保養、設備管理、辦公室作業及承攬商施工作業等，設施方面包含製程設備、電氣設備、生產加工設施、公共設施及其他單位在工作場所中所提供之設施；人員方面包括正職員工、進入工作場所之派遣工、承攬商、訪客等，產品之製造、成品的包裝、交貨及售後、運輸服務等之相關人員。

HEC Technology's occupational health and safety management system is 100% applicable to various operational activities, production processes, maintenance, equipment management, office tasks, and contractor work, among others. The facilities involved include production equipment, electrical equipment, manufacturing facilities, public utilities, and other units providing facilities in the workplace. Personnel covered include full-time employees, dispatched workers entering the workplace, contractors, visitors, and others involved in product manufacturing, finished product packaging, delivery, after-sales services, and transportation services.

而中國製造廠之東驊廠各單位亦針對作業環境進行危害辨識及風險評估，以風險值高低進行改善，並藉由兩種績效指標評估，判斷改善之有效性。為符合 ISO 45001 職業安全衛生管理系統標準，東驊廠自 2019 年取得 ISO 45001 認證，並持續依據標準要求落實安全衛生管理制度，確保職場安全與員工健康。針對高風險作業，執行沖壓、注塑設備操作及組裝和烤漆、倉儲等作業危害辨識與風險評估。

At the LFD manufacturing plant in China, each unit conducts hazard identification and risk assessments of the working environment. Improvements are made based on the level of risk, and the effectiveness of the improvements is evaluated using two performance indicators. To comply with the ISO 45001 occupational health and safety management system standard, LFD obtained ISO 45001 certification in 2019 and continues to implement the safety and health management system according to the standard's requirements, ensuring workplace safety and employee health. For high-risk operations, hazard identification and risk assessments are conducted for tasks such as stamping, injection molding, assembly, spray painting, warehousing, and other operations.

為持續鑑別及評估本公司各項作業或服務所涉及之原物料、機具設備、作業環境及人員作業活動所可能導致之物理性、化學性、生物性及人因工程等各類型之危害，俾採取合理、有效及可行之控制措施，以降低對本公司人員、承攬商之勞工及相關第三者安全衛生之影響，特訂定「職業安全衛生風險評估管理辦法」(臺灣據點)、「東驊公司危險源辨識與風險評價準則」(中國製造廠)，以持續辨識、評估與管控風險並將風險降至最低。另外，員工在執行工作時，有立即性危害發生，可自行視情況停止或離開。

To continuously identify and assess the hazards related to raw materials, equipment, working environments, and employee activities—such as physical, chemical, biological, and ergonomic risks—the company has established the "Occupational Safety and Health Risk Assessment Management Guidelines" (for Taiwan locations) and the "LFD Company Hazard Identification and Risk Assessment Guidelines" (for China manufacturing plants). These guidelines aim to continuously identify, assess, and manage risks to minimize their impact on the safety and health of employees, contractors, and related third parties. Additionally, employees can stop or leave their tasks immediately if there are any imminent hazards during work.

職業安全衛生委員會

Occupational Health and Safety Committee

403-4

偉訓科技依據職業安全衛生管理辦法設置「職業安全衛生委員會」，由其針對公司擬定安全衛生政策及管理制度提出建議，並審議、協調及建議安全衛生相關事項。

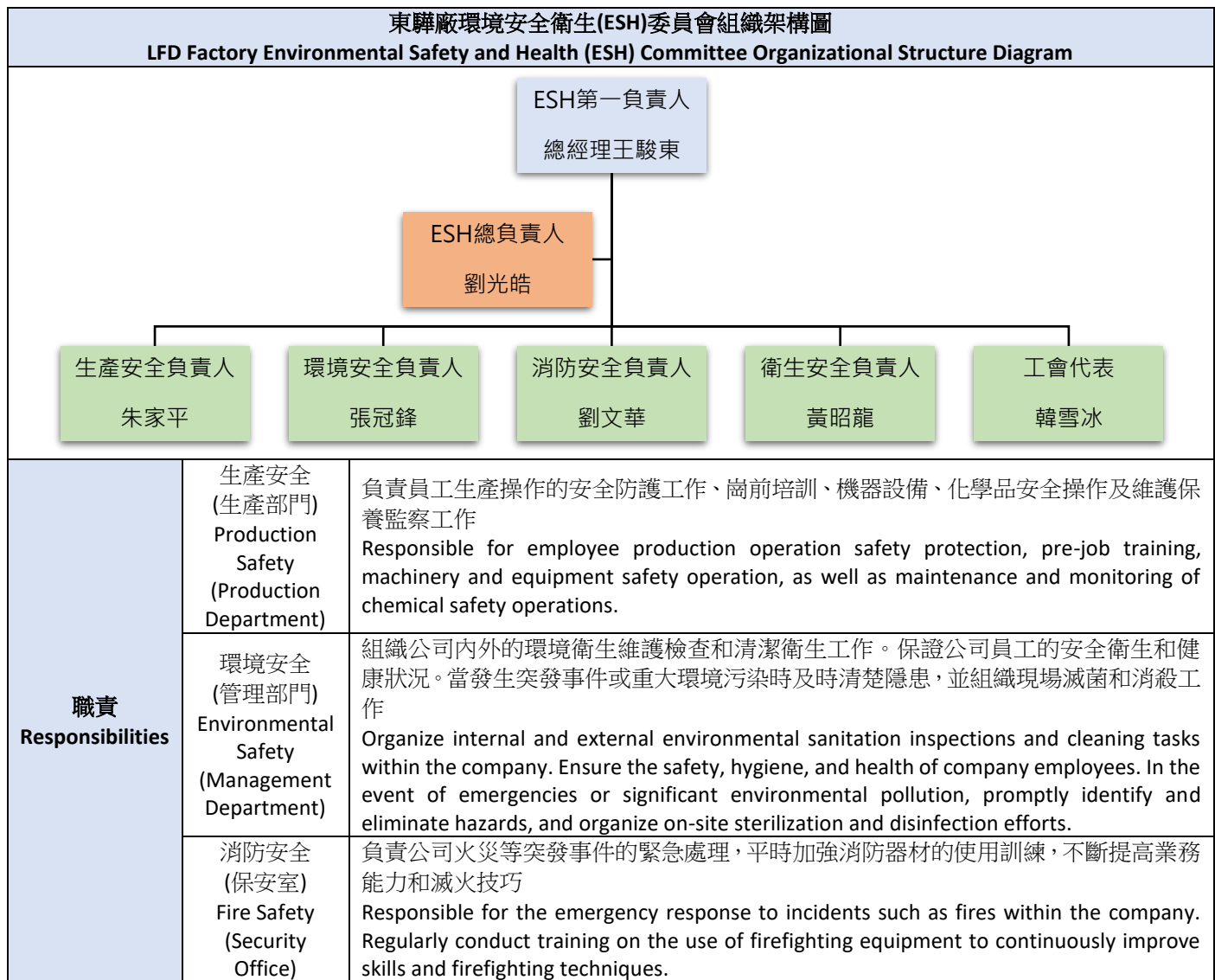
HEC Technology has established an "Occupational Health and Safety Committee" in accordance with the Occupational Health and Safety Management Guidelines. The committee provides suggestions on the company's safety and health policies and management systems, and reviews, coordinates, and advises on safety and health-related matters.

職業安全衛生委員會包含主席(總經理)、執行秘書(勞安管理員)及委員(部門主管、單位主管、勞安人員、勞工代表)，勞工代表由員工遴選產生。目前遴選委員勞方代表為 5 名，資方代表為 5 名，合計 10 名，勞工代表占委員會人數 50%。職業安全衛生委員會於每季召開會議一次，與管理階層共同研議、協調、規劃及決策職業安全衛生相關議題，落實員工參與、諮詢與溝通。

The Occupational Health and Safety Committee consists of a chairperson (the General Manager), an executive secretary (the Labor Safety Manager), and committee members (department heads, unit supervisors, labor safety personnel, and labor representatives). The labor representatives are selected by employees. Currently, there are 5 labor representatives and 5 management representatives, totaling 10 members, with labor representatives making up 50% of the committee. The Occupational Health and Safety Committee holds quarterly meetings to jointly discuss, coordinate, plan, and make decisions on occupational health and safety-related issues with the management team, ensuring employee participation, consultation, and communication.

東驊廠環境安全衛生委員會資訊如下所述：

The information regarding the Environmental, Safety, and Health Committee at the LFD factory is as follows:



	衛生安全 (管理部門) Health and Safety (Management Department)	負責公司員工疾病預防，職業病危害控制，化學品安全控制，勞保用品的使用及相關培訓 Responsible for disease prevention among company employees, occupational disease hazard control, chemical safety management, and the use of labor protective equipment along with related training.
	工會代表 Union Representative	參與環境和職業健康安全體系工作，代表員工對相關工作提出建議，保護員工權利 Participate in the environmental and occupational health and safety system, represent employees in offering suggestions on related matters, and protect employee rights.
開會頻率 Meeting Frequency	每 3 個月開一次會 Meet once every 3 months	

職安風險評估及事故調查流程

Occupational Safety Risk Assessment and Accident Investigation Process

403-2

● 偉訓科技職安風險評估流程

HEC Technology Occupational Safety Risk Assessment Process

為持續鑑別及評估本公司各項作業或服務所涉及之原物料、機具設備、作業環境及人員作業活動所可能導致之物理性、化學性、生物性及人因工程等各類型之危害，俾採取合理、有效及可行之控制措施，以降低對本公司人員、承攬商之勞工及相關第三者安全衛生之影響，特訂定「職業安全衛生風險評估管理辦法」，以持續辨識、評估與管控風險並將風險降至最低，於每季召開安全衛生委員會，向公司內部各組織的勞工代表說明職業安全衛生執行狀況。對於各廠區內員工、工作者、承攬商及來賓訪客等所從事有關之各項作業活動，機械設備之操作及使用之化學品等，均依「職業安全衛生風險評估管理辦法」每年定期進行風險鑑別，依照各種作業活動、操作機械設備或使用化學品時可能造成事故之嚴重度及發生之頻率定義出量化之風險評分，若是風險等級為第 1～2 級或嚴重度 A、B 級者，即為「不可接受風險」，應檢討現有保護措施，並優先評估進行改善，使風險降低。依據 2024 年各部門危害鑑別風險評估「不可接受風險」共 7 件，透過管理方案、工程控制、作業管制、教育訓練、警告標示以及提供防護具等，均已採行相對的因應方式。

To continuously identify and assess the potential physical, chemical, biological, and ergonomic hazards associated with raw materials, machinery, equipment, work environments, and personnel activities in the company's various operations or services, and to adopt reasonable, effective, and feasible control measures to reduce the impact on the safety and health of company personnel, contractors, and relevant third parties, the company has established the "Occupational Safety and Health Risk Assessment Management Procedures." These procedures aim to continuously identify, assess, and control risks, minimizing them to the lowest possible level. The Safety and Health Committee is convened quarterly to report to the labor representatives of various internal organizations regarding the implementation of occupational safety and health measures. For all operational activities, machinery operations, and chemical usage in the company's various plants—whether by employees, workers, contractors, or visitors—annual risk identification is conducted according to the "Occupational Safety and Health Risk Assessment Management Procedures." A quantified risk rating is defined based on the severity and frequency of incidents that may occur during these activities. If the risk level falls between levels 1–2 or severity categories A or B, these are deemed "unacceptable risks." In such cases, existing protective measures should be reviewed and prioritized for improvement to reduce the risk. In 2024, 7 instances of "unacceptable risks" were identified through hazard identification and risk assessment across departments. Corresponding measures, such as management plans, engineering controls, operational controls, training, warning signs, and provision of protective equipment, have been implemented.

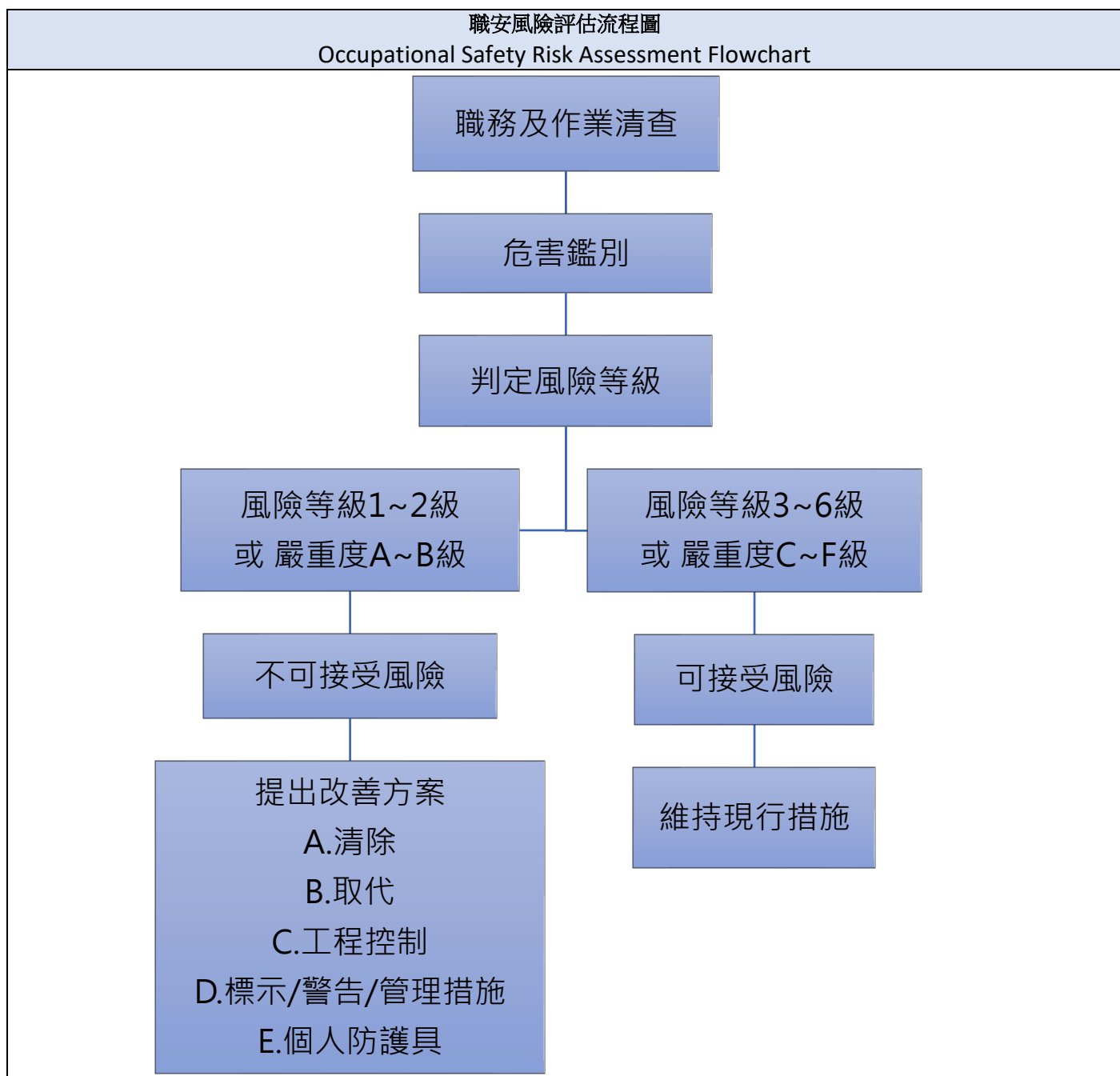
本公司由勞安室依公司之理念及政策訂定管理目標，擬訂執行計畫，按計畫追蹤與查核管理績效，以「安全零災害」為目標，重視每位員工安全及健康，並藉由推行風險評估、危害辨識、安全衛生教育宣導、工作前會議，提高員工的風險識與安全知識。本公司依法且為達到零災害目標，已制定《安

全衛生工作守則》呈送職安主管機關核備。並於每季召開職業安全衛生委員會進行檢討。2024 年未發生職業災害。若員工在執行工作時，有立即性危害發生，可自行視情況停止或離開。

The company's Occupational Safety and Health Office, in line with the company's philosophy and policies, formulates management objectives, drafts execution plans, and tracks and audits performance. The goal is to achieve "zero accidents" by prioritizing the safety and health of every employee. Through the implementation of risk assessments, hazard identification, safety and health education, and pre-work meetings, the company enhances employees' awareness of risks and safety knowledge. In accordance with the law and in pursuit of the zero-accident goal, the company has formulated the "Safety and Health Work Rules," which have been submitted for approval by the occupational safety authorities. A quarterly review of the Safety and Health Committee is held. No occupational accidents occurred in 2024. If an employee encounters immediate hazards during work, they can stop or leave the area depending on the situation.

除此之外，偉訓科技已制定<訊息交流管理辦法>進行各單位間信息的傳遞與處理，以及與外部各方面的信息交流與處理，員工如欲提出職安衛的改善或建議事項，可利用勞資會議、投訴受理電話、公司意見箱、公司 E-Mail 等管道，或者正式提出「連絡單」、「虛驚事件調查報告」予經企室或相關管理單位，由其負責分類整理，根據改善或建議需求，傳遞至相關責任單位進行處理，並及時將結果反饋給提供者。

In addition, HEC Technology has established the "Information Communication Management Procedures" for the transmission and processing of information within units, as well as communication and handling of information with external parties. Employees can submit suggestions or improvement requests related to occupational safety and health through channels such as labor-management meetings, complaint hotlines, suggestion boxes, company emails, or by formally submitting "Contact Forms" or "Near Miss Incident Investigation Reports" to the Business Planning Office or relevant management units. These reports are then categorized and processed based on the need for improvement or suggestions, and results are promptly fed back to the submitters.



● **東驊廠危安風險評估流程**

LFD Plant Hazard and Safety Risk Assessment Proce

東驊廠訂定「東驊公司危險源辨識與風險評價準則」，以持續辨識、評估與管控風險，並將風險降至最低，安全衛生執行狀況於每三個月的廠級安全衛生委員會，向公司內部各單位的部門主管說明。對於廠區內員工、廠商及來賓訪客等所從事有關的各項作業活動，均依《危險源辨識與風險評價準則》每年定期進行風險鑑別，依照各種作業活動、操作機械設備或使用化學品時可能造成事故的嚴重度及發生機率。

LFD Plant has established the "LFD Company Hazard Identification and Risk Assessment Guidelines" to continuously identify, assess, and control risks, minimizing them to the lowest possible level. The safety and health performance is presented every three months at the plant-level Safety and Health Committee to the department heads of various internal units. For employees, contractors, and visitors engaged in relevant work activities within the plant area, risk identification is conducted annually based on the "Hazard Identification and Risk Assessment Guidelines," evaluating the severity and likelihood of incidents that may occur during various operational activities, equipment operations, or chemical use.

為遵循當地法令且達到零評級傷殘目標，東驊廠另制定《環安衛體系管理手冊》送應急管理部門備案。若公司員工於工作中發現問題，亦可立即向班組幹部或車間主管反映，也可在每日早會時提出意見或者向公司高層領導反映，另外藉由第三方稽核時當面與稽核人員直接溝通。

To comply with local laws and achieve the zero-disability rating target, LFD Plant has also established the "Environmental, Health, and Safety Management Manual," which is filed with the Emergency Management Department. If any company employee discovers an issue at work, they can immediately report it to team leaders or workshop supervisors, raise it during the daily meeting, or report it directly to the company's senior management. Additionally, direct communication with auditors is possible during third-party audits.

此外，本公司各部門和對被舉報單位、被舉報人以及舉報內容有管轄權的部門，應當按照各自職責與互相配合，依法受理舉報，共同做好保護舉報人合法權益的工作。為鼓勵和支持員工和供應商舉報不法之情事，任何單位和個人不得以任何藉口打擊報復舉報人，從而保護供應商和員工舉報應當遵循為舉報人保密、舉報有功受獎和舉報人合法權益不受侵犯的原則。

Furthermore, the company's departments, and departments with jurisdiction over the reported units, individuals, and contents, should handle reports according to their respective responsibilities and cooperate with each other to ensure legal protection of the whistleblower's rights. To encourage and support employees and suppliers in reporting illegal activities, no unit or individual may retaliate against whistleblowers under any pretext. The principles of whistleblower protection should ensure confidentiality, reward those who report, and safeguard the legal rights of the whistleblower.



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偉訓科技及東驊廠於報導期間內之職業安全衛生相關教育訓練統計如下表所示：

The statistics of occupational safety and health-related education and training for HEC Technology and LFD Plant during the reporting period are shown in the table below:

偉訓科技職業安全衛生訓練的項目統計		
Statistics of Occupational Safety and Health Training Items for HEC Technology		
訓練項目名稱 Training Item Name	受訓人數 Number of Trainees	受訓費用(新台幣元) Training Cost (NTD)
急救人員在職教育訓練 First Aid Personnel On-the-Job Training	2	1,600
消防演練 Fire Drill	40	0 ^{註1}
勞工安全衛生管理員在職教育訓練	1	0 ^{註2}

Occupational Safety and Health Manager On-the-Job Training		
新進人員勞工安全衛生訓練 New Employee Occupational Safety and Health Training	25	0 註 3
保全在職教育訓練 Security Personnel On-the-Job Training	3	0 註 4
均衡飲食健康講座 Balanced Diet and Health Seminar	27	2,000
備註： Remarks: 1. 消防演練由公司防火管理員自行演練，消防隊派員監督。2024 年未使用滅火器演練故沒有費用產生。 The fire drill was conducted by the company's fire safety officer, with the fire brigade providing supervision. No costs were incurred in 2024 as no fire extinguisher drills were conducted. 2. 勞工安全衛生管理員在職教育訓練，參加台南市勞工局免費宣導課程。 The Occupational Safety and Health Manager On-the-Job Training attended free promotional courses offered by the Tainan City Labor Bureau. 3. 新進人員勞工安全衛生訓練，由本公司勞安管理員自行培訓。 The New Employee Occupational Safety and Health Training was conducted by the company's labor safety manager. 4. 保全在職教育訓練，由勞務承包商太子保全負責培訓。 The Security Personnel On-the-Job Training was provided by the labor contractor, Prince Security.		

東聯職業安全衛生訓練的項目統計 Statistics of Occupational Safety and Health Training Items for LFD Plant		
訓練項目名稱 Training program name	受訓人數 Number of trainees	受訓費用(人民幣元) Training cost (RMB)
新進人員及在職人員安全衛生教育訓練 Safety and Health Education Training for New Employees and Current Staff	955	19,100
安全管理人員培訓 Safety Management Personnel Training	2	5,000
密閉空間教育演練 Confined Space Education and Drill	5	2,500
急救員培訓 First Aid Personnel Training	20	10,000
消防演習 Fire Drill	955	95,500

健康促進之措施

Health Promotion Measures

403-3

偉訓科技關心全體員工身體健康，注重健康安全文化，建構本質安全的工作環境，促進員工與承攬商身心健康、達成工作與生活的平衡，與利害關係人攜手共同降低職場安全衛生風險。

HEC Technology cares about the physical health of all employees, emphasizes a culture of health and safety, and builds an intrinsically safe working environment. It promotes the physical and mental well-being of employees and contractors, achieves work-life balance, and works hand in hand with stakeholders to jointly reduce occupational safety and health risks.

- 1 每年規劃完善且優於法規的健康檢查，由約聘廠護定期追蹤員工健康狀況並進行分級管理。
Every year, comprehensive health examinations are planned beyond regulatory requirements. Contracted occupational health nurses regularly monitor employees' health conditions and conduct tiered management.

- 2 每半年實施作業環境監測，依據檢驗數據辨識可能發生健康危害之風險，優於法規辦理相關特殊作業健康檢查項目。

Work environment monitoring is conducted every six months. Based on testing data, potential health risks are identified, and special operation health examinations are carried out beyond regulatory requirements.

- 3 特約護理師會依據每年年度員工健康檢查結果及特殊健康檢查結果，進行健康風險等級分析及健康追蹤管理。並彙整成「員工健康檢查分級管理報告書」讓公司高層主管掌握員工健康狀況，同時支持推動職業疾病預防及職場健康促進活動，將健康、安全的防護當作公司最崇高的目標，具各項配合之行政措施及研擬各項健康促進方案。

Contracted nurses conduct health risk classification analysis and follow-up management based on the results of annual health examinations and special health checkups. These are compiled into the "Employee Health Examination Tiered Management Report" for senior management to monitor employees' health conditions. This also supports the promotion of occupational disease prevention and workplace health programs, treating health and safety protection as the company's highest goal, supported by various administrative measures and health promotion initiatives.

- 4 依據員工需求，每年擬定勞工健康服務計畫，規劃各項活動以預防職業疾病、增進員工健康。Based on employee needs, an annual labor health service plan is developed, with activities designed to prevent occupational diseases and enhance employee health.

- 5 針對預防異常工作負荷預防會依據每位員工健康檢查報告結果計算，未來十年心血管疾病風險等級，再結合疲勞問卷及工作型態負荷評估結果，篩選出高風險員工，安排給特約醫護人員進行相關健康指導及適性評估。且制定「異常工作負荷疾病預防分析報告書」讓高層主管了解同仁疲勞狀況，進行相關健康管理方案推動。

For the prevention of abnormal workloads, each employee's health examination results are used to calculate the 10-year cardiovascular disease risk level. Combined with fatigue questionnaires and work pattern assessments, high-risk employees are identified and referred to contracted medical personnel for health guidance and suitability evaluations. An "Abnormal Workload Disease Prevention Analysis Report" is also prepared for senior management to understand employees' fatigue conditions and implement health management measures.

- 6 已制定「職場母性保護計畫」針對作業場所進行危害評估，並將妊娠中及哺乳期同仁納入健康管理及保護。

A "Workplace Maternity Protection Program" has been established, assessing workplace hazards and incorporating pregnant and breastfeeding employees into health management and protection.

- 7 已制定「職務遭受不法侵害預防計畫」，預防因執行職務遭受身體或精神之侵害。

A "Prevention Program for Unlawful Infringement in the Performance of Duties" has been established to prevent physical or mental harm incurred during the execution of duties.

偉訓科技員工健康促進活動辦理情形 Implementation of Employee Health Promotion Activities at HEC Technology	
類別 Category	執行項目 Execution Items
一、健康需求評估 Health Needs Assessment	優於法規之健康檢查；分析健康檢查相關結果(員工性別、年齡層、部門別等分群分析健康相關檢查/調查(健康檢查、行為評估、活動建議...等)結果。 Health examinations exceeding regulatory requirements; analysis of health examination results (grouped by employee gender, age, department, etc.) and related health assessments/surveys (health checkups, behavior assessments, activity recommendations, etc.). 調查員工吸菸率或了解員工吸菸情形。 Surveying employee smoking rates or understanding employees' smoking habits. 調查員工嚼檳榔率或了解員工嚼食檳榔情形。 Surveying employee betel nut chewing rates or understanding employees' betel nut chewing habits. 依據員工健康檢查分析結果，進行後續追蹤管理；觀察員工作業方式。 Conducting follow-up management based on health examination analysis results; observing employees'

	work practices. 問卷調查（如調查員工是否有職場壓力的問題、調查員工有興趣的健康議題）。 Questionnaire surveys (e.g., assessing workplace stress or identifying employees' interests in health topics). 利用訪談或提供員工信箱等方式，蒐集員工健康需求及活動意見。 Collecting employee health needs and activity feedback through interviews or providing an employee mailbox.
二、身體活動 Physical Activity	建置有利於員工身體活動的支持性政策及環境，設置運動健身器材，例如跑步機、桌球、按摩椅等，可提供員工運用彈性時間進行運動，並鼓勵每週維持累計至少 150 分鐘以上中度身體活動。人因危害預防：推動正確坐姿；進行人因危害評估及改善等。 Establish supportive policies and environments conducive to employee physical activity, including the provision of exercise equipment such as treadmills, table tennis tables, and massage chairs. Employees are allowed to use flexible time for exercise and are encouraged to maintain at least 150 minutes of moderate physical activity per week. Ergonomic hazard prevention: Promote correct sitting posture; conduct ergonomic hazard assessments and implement improvements.
三、健康飲食 Healthy Diet	會議提供白開水、無糖茶飲或水果取代點心等；並辦理健康促進講座，宣導健康飲食等課程，如 211 健康餐盤，包含每日應攝取足量全穀、蔬果、豆魚蛋肉類、堅果及乳品，均衡飲食。 Provide plain water, unsweetened tea, or fruit instead of snacks at meetings; organize health promotion seminars to advocate healthy eating, such as the 211 Healthy Plate, which includes adequate daily intake of whole grains, vegetables and fruits, legumes, fish, eggs, meat, nuts, and dairy for a balanced diet.
四、健康體位管理 Healthy Body Weight Management	設置方便員工關注個人健康自主量測的設施，如：體重計、體脂計、血壓計...等。；鼓勵員工量測體重、體脂、血壓，並養成自我健康管理之習慣。 Provide facilities that allow employees to monitor their personal health independently, such as scales, body fat analyzers, and blood pressure monitors; encourage employees to measure weight, body fat, and blood pressure regularly and develop habits of self-health management.
五、癌症篩檢 Cancer Screening	健檢時配合國健署安排口腔黏膜檢查；大腸癌篩檢；並應用健康存摺，協助員工進行癌症篩檢管理及追蹤。 During health checkups, coordinate with the Health Promotion Administration to conduct oral mucosa examinations and colorectal cancer screenings; utilize health records to assist employees in managing and tracking cancer screenings.
六、慢性疾病管理 Chronic Disease Management	針對員工有三高（高血壓、高血脂、高血糖）、心血管疾病及糖尿病等，辦理慢性疾病管理及追蹤；辦理預防三高疾病預防相關健康相關課程。 應用國民健康署提供之成人預防保健「健康加值」方案，協助員工早期發現慢性病，以早期進行相關治療。 應用健康存摺，協助員工進行慢性病管理及追蹤。 提供傳染性疾病防治相關教育宣導與預防措施。（如：肺結核、諾羅、麻疹、流感、COVID-19...等）。 For employees with the “three highs” (hypertension, hyperlipidemia, hyperglycemia), cardiovascular diseases, or diabetes, conduct chronic disease management and follow-up; provide health courses related to the prevention of the “three highs.” Utilize the Health Promotion Administration’s adult preventive care “Health Value-Added” program to help employees detect chronic diseases early and initiate timely treatment. Use health records to assist employees in chronic disease management and follow-up. Provide education and preventive measures related to infectious disease control (e.g., tuberculosis, norovirus, measles, influenza, COVID-19, etc.).
七、職場婦女健康促進 Workplace Women’s Health Promotion	訂定女性員工健康保護計畫並據以實施（如：避免使懷孕或哺乳員工從事危險或有害工作、適當調整工時及工作內容等）。 Develop and implement a Women’s Employee Health Protection Program (e.g., preventing pregnant or breastfeeding employees from performing hazardous or harmful work, appropriately adjusting working hours and job responsibilities). 設置哺集乳室，提供哺乳員工合宜設施及相關支持性政策。 Establish lactation rooms to provide suitable facilities and supportive policies for breastfeeding employees. 提供女性員工生理假政策，並提供友善停車位，給夜間加班女性員工及母性保護員工，方便停車及安心方便取車。 Provide menstrual leave policies for female employees and offer convenient parking spaces for female employees working night shifts and those under maternity protection, ensuring easy and safe access to parking.

八、心理健康 Mental Health	應用壓力評估工具表單，了解員工壓力情形與壓力來源，並訂定與推動相關改善計畫、方案。 Apply stress assessment tools to understand employees' stress levels and sources of stress, and to develop and implement relevant improvement plans and programs. 訂定職場不法侵害預防計畫，進行暴力危害預防（如：設置申訴管道、心理諮商轉介等） Establish a workplace unlawful infringement prevention plan to carry out violence hazard prevention measures (e.g., setting up grievance channels, providing referrals for psychological counseling, etc.).
九、中高齡員工健康促進 Health Promotion for Middle-Aged and Older Employees	針對中高齡員工，制定中高齡適性保護計畫，進行相關健康管理措施，提供工作適性安排。 For middle-aged and older employees, develop an Age-Appropriate Protection Program, implement related health management measures, and provide suitable work arrangements.

偉訓科技員工健康促進活動辦理情形
Implementation of Employee Health Promotion Activities at HEC Technology



偉訓科技員工健康檢查人數與費用統計總表 Summary Table of Employee Health Checkup Numbers and Costs at HEC Technology	
一般健康檢查 General Health Checkup	
檢查項目 Examination Items	身體理學檢查、視力檢查、聽力檢查、尿液常規檢查、血液常規檢查、肝功能檢查、腎功能檢查、腎絲球過濾、血脂肪檢查、胸部 X 光、高血脂、糖尿病、胰島素阻抗、心電圖檢查、腹部超音波 Physical Examination, Vision Test, Hearing Test, Routine Urinalysis, Routine Blood Test, Liver Function Test, Kidney Function Test, Glomerular Filtration, Blood Lipid Test, Chest X-Ray, Hyperlipidemia, Diabetes, Insulin Resistance, Electrocardiogram (ECG), Abdominal Ultrasound
檢查人數(人) Number of Examinees (persons)	117
檢查費用(仟元)	121



東驊廠每年規劃完善的職業健康檢查，定期追蹤員工健康狀況，與針對工作場所進行危害因素檢測，辨識可能發生健康危害風險，並安排員工進行特殊作業健康檢查包含噪音、粉塵、正己烷、電焊輻射等特殊作業，掌握員工健康狀況並提供自我健康管理依據，達到預防為主、防治結合的方針。適用對象全體重點崗位員工。如沖壓車間、成型注塑車間、裁剪車間、烤漆車間等。

LFD Factory annually plans comprehensive occupational health examinations, regularly monitors employees' health status, and conducts hazard factor assessments in the workplace to identify potential health risks. Employees are arranged to undergo special operation health examinations covering noise, dust, n-hexane, welding radiation, and other specialized tasks. This enables monitoring of employee health and provides a basis for self-health management, following a prevention-first and combined prevention-treatment approach. Applicable to all key-position employees, such as those in the stamping workshop, molding and injection workshop, cutting workshop, and painting workshop.

東驊廠員工健康檢查人數與費用統計總表 Summary Table of Employee Health Checkup Numbers and Costs at LFD Factory	
特殊健康檢查 Special Health Checkup	
檢查項目 Examination Items	噪音、粉塵、紫外線、苯系物 Noise, Dust, Ultraviolet Radiation, Benzene Compounds
檢查人數(人) Number of Examinees (persons)	173
檢查費用(千元) Examination Costs (thousands of NT\$)	16.399
備註： Remarks:	

1. 費用採人民幣為單位。
Costs are denominated in RMB.
2. 公司只針對接觸危害崗位的員工安排職業健康檢查。
The company arranges occupational health checkups only for employees in positions exposed to hazards.

東聯廠員工健康檢查照片

Photos of Employee Health Checkups at LFD Factory



健康促進的相關服務

Related Health Promotion Services

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偉訓科技提供給工作者有關健康促進的相關服務或措施如下表所列，其適用範圍包含全體員工及受本公司管控之工作者，例如：保全、清潔人員、施工人員、承攬商、外包商...等。

HEC Technology provides the following health promotion-related services or measures for workers, as listed in the table below. The scope of application includes all employees and workers under the company’s control, such as security personnel, cleaning staff, construction workers, contractors, and outsourced personnel.

偉訓科技實施健康促進之服務情形						
Implementation of Health Promotion Services at HEC Technology						
一、員工身心健 康諮詢服務 Employee Physical and Mental Health Consultation Services	1. 採網路或電話預約方式提供員工身心健康諮詢，特約護理師每月臨場服務 4 次，每次 2 小時，每人次約 20~30 分鐘。 Provide employee physical and mental health consultations via online or telephone appointments. Contracted nurses offer on-site services four times per month, two hours each session, with each consultation lasting approximately 20–30 minutes.					
	2. 特約護理師會依據年度健康檢查報告進行分析、評估員工健康風險等級，依風險屬性主動給予關懷及健康指導，必要時會安排特約醫師與員工會談提供適性評估及健康指導。 Contracted nurses analyze annual health examination reports to assess employees' health risk levels, proactively offering care and health guidance based on risk attributes. When necessary, contracted physicians meet with employees to provide suitability assessments and health guidance.					
	2024 年 01 月~12 月臨場服務人次統計					
	On-Site Service Attendance Statistics from January to December 2024					
	體格 檢查 Physical Examination	健檢 追蹤 Health Checkup Follow-Up	母性健康保護 Maternal Health Protection	一般健 康關懷 General Health Care	過負荷 預防 Overload Prevention	人因 危害 Ergonomic Hazards
24	16	1	8	5	3	1
追蹤總人次：共 58 人次						
Total Follow-Up Attendance: 58 persons						
二、健康促進活 動	1. 健康講座：2024/11/21 均衡飲食健康講座，參與人數：27 人，滿意度調查：95.37 分。 Health Seminar: Balanced Diet Health Seminar on 2024/11/21, with 27 participants; satisfaction survey score: 95.37.					

Health Promotion Activities	2. 健康衛教資訊：地震危害預防宣導、健檢後大解密~認識胰島素阻抗、肺炎鏈球菌疫苗宣導、熱危害預防宣導、交通安全宣導，提升員工健康照護識能，促進自我身心健康。 Health Education Information: Earthquake hazard prevention advocacy, post-health checkup insights on insulin resistance, pneumococcal vaccine promotion, heat hazard prevention advocacy, and traffic safety promotion, enhancing employees' health literacy and promoting self-care of physical and mental health.
三、保障女性與母性勞工 Protection of Female and Maternal Workers	1. 提供母性安心健康環境，為保障女性同仁在懷孕期間及產後一年皆能夠無憂的工作，在廠區設立哺乳室，並由特約護理師協同特約臨場醫師透過面對面訪談完成危害辨識、風險評估及工作內容確認，及提供懷孕期間及產後相關衛教資訊。 Provide a safe and healthy environment for maternal employees. To ensure female employees can work worry-free during pregnancy and up to one year postpartum, lactation rooms are established in the factory. Contracted nurses, together with on-site contracted physicians, conduct face-to-face interviews to complete hazard identification, risk assessment, and job content confirmation, while providing health education information relevant to pregnancy and postpartum. 2. 提供友善停車位，給夜間加班女性員工及母性保護員工，方便停車及安心方便取車。 Provide convenient parking spaces for female employees working night shifts and those under maternal protection, ensuring easy and secure access to parking.
四、異常工時、人因工程及職場暴力等保護 Protection Against Abnormal Work Hours, Ergonomics, and Workplace Violence	訂有「異常工作負荷促發疾病預防計劃」、「人因工程疾病預防計劃」，藉由量表實施風險評估及需求調查，建置相關資料庫實施健康管理措施，對於有風險之勞工予以適當之處置，另安排職場暴力防制政策宣導及風險評估，杜絕工作場所不法侵犯事件發生。 Established the "Abnormal Workload-Induced Disease Prevention Plan" and the "Ergonomic Disease Prevention Plan," implementing risk assessments and needs surveys using scales, and building relevant databases to carry out health management measures. Appropriate interventions are provided for at-risk workers. Additionally, workplace violence prevention policy promotion and risk assessments are conducted to eliminate unlawful incidents in the workplace.
五、健檢照護 Health Checkup Care	1. 提供每年員工健康檢查並優於法規項目，可依員工年齡、健康高危險因子等因素，選擇適當受檢套餐，員眷亦可參與健檢活動。 Provide annual employee health examinations with items exceeding regulatory requirements. Appropriate examination packages can be selected based on employees' age and high-risk health factors, and family members are also allowed to participate in the health checkup activities. 2. 特約護理師依據員工健康檢查資料分析，進行健康風險管理，針對高風險員工進行個別性健康指導，落實慢性病控制管理及降低員工疾病風險率。 Contracted nurses analyze employee health examination data to conduct health risk management, provide individualized health guidance for high-risk employees, implement chronic disease control management, and reduce employee disease risk rates. 3. 提供每年員工健康檢查並優於法規項目，可依員工年齡、健康高危險因子等因素，選擇適當受檢套餐，員眷亦可參與健檢活動。 Provide annual employee health examinations with items exceeding regulatory requirements. Appropriate examination packages can be selected based on employees' age and high-risk health factors, and family members are also allowed to participate in the health checkup activities. 特約護理師依據員工健康檢查資料分析，進行健康風險管理，針對高風險員工進行個別性健康指導，落實慢性病控制管理及降低員工疾病風險率。 Contracted nurses analyze employee health examination data to conduct health risk management, provide individualized health guidance for high-risk employees, implement chronic disease control management, and reduce employee disease risk rates.
六、打造全方位照護網路 Establishment of a Comprehensive Care Network	與外部相關資源如臺南市衛生局、合作診所及醫院聯繫，及特約醫護人員評估後提供同仁就醫醫療轉介資訊。 Coordinate with external resources such as the Tainan City Health Bureau, partner clinics, and hospitals, and provide employees with medical referral information after evaluation by contracted medical personnel.

七、 緊急應變措施 Emergency Response Measures	2021 年度已協助完成設置 AED 急救器材，且完成辦理相關急救訓練課程。 In 2021, assistance was provided to complete the installation of AED emergency equipment and to conduct related first aid training courses.
八、 健康啟動標章 Health Activation Certification	2024 年度公司取得健康啟動標章，為全國健康職場代表性標章，政府公開獎勵企業期許健康職場永續發展。 In 2024, the company obtained the Health Activation Certification, a nationally recognized mark for healthy workplaces. The government publicly rewards enterprises to encourage the sustainable development of healthy workplaces.

● 偉訓科技員工臨場服務執行狀況

On-Site Service Implementation Status for HEC Technology Employees

項目 Item	法規相關說明 Regulatory-Related Explanation	執行面 Implementation Aspect
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工健康 檢查 Employee Health Check	因應法規規定雇主應特約醫護人員進行健康管理，並非僅安排員工健檢，則需進行公司員工全面性健康風險評估，進一步員工工作適性評估。 In response to regulatory requirements, employers should engage designated medical personnel for health management rather than merely arranging employee health checkups. A comprehensive health risk assessment for all employees should be conducted, followed by an evaluation of employee work suitability.	1. 2024 年一般健康檢查管理： 2024 General Health Check Management:				
		健康管理分級 Health Management Classification	採行措施 Measures Adopted	2022 年(人數) 2022 (Number of People)	2023 年(人數) 2023 (Number of People)	2024 年(人數) 2024 (Number of People)
		A 級管理 Grade A Management	自主管理 Self-Management	47	31	42
		B 級管理 Grade B Management	自主管理 Self-Management	59	63	67
		C 級管理 Grade C Management	需要諮詢及管理 Consultation and Management Required	16	14	12
		D 級管理 Grade D Management	需要諮詢及管理 Consultation and Management Required	4	4	0
		X(未體檢) X (Not Examined)	-	8	14	0
		總計 Total		134	126	125

異常工作負荷疾病預防計劃 Abnormal Workload Disease Prevention Program	法規規範公司應盡職業相關保護特殊高風險族群。 Regulations require companies to provide occupational protection for specific high-risk groups.	1. 心血管疾病風險分級： Cardiovascular Disease Risk Classification:																																		
		<table><tr><th>心血管疾病風險分級(人數) Cardiovascular Disease Risk Classification (Number of People)</th><th>2022 年度 2022 Year</th><th>2023 年度 2023 Year</th><th>2024 年度 2024 Year</th></tr><tr><td>低度風險 (< 10%) Low Risk (< 10%)</td><td>102</td><td>101</td><td>115</td></tr><tr><td>中度風險 (10%- 20%) Moderate Risk (10% - 20%)</td><td>18</td><td>7</td><td>10</td></tr><tr><td>高度風險 (≥ 20%) High Risk (≥ 20%)</td><td>6</td><td>0</td><td>0</td></tr><tr><td>總計 Total</td><td>126</td><td>108</td><td>125</td></tr></table>						心血管疾病風險分級(人數) Cardiovascular Disease Risk Classification (Number of People)	2022 年度 2022 Year	2023 年度 2023 Year	2024 年度 2024 Year	低度風險 (< 10%) Low Risk (< 10%)	102	101	115	中度風險 (10%- 20%) Moderate Risk (10% - 20%)	18	7	10	高度風險 (≥ 20%) High Risk (≥ 20%)	6	0	0	總計 Total	126	108	125									
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高度風險 (≥ 20%) High Risk (≥ 20%)	6	0	0																																	
總計 Total	126	108	125																																	
2. 結合疲勞問卷、加班工時、工作負荷型態，過負荷風險分析： Overload Risk Analysis Combining Fatigue Questionnaire, Overtime Hours, and Workload Patterns:																																				
<table><tr><th>異常工作負荷促發疾病風險等級(人數) Abnormal Workload-Induced Disease Risk Level (Number of People)</th><th>2022 年度 2022 Year</th><th>2023 年度 2023 Year</th><th>2024 年度 2024 Year</th></tr><tr><td>不需面談 No Interview Required</td><td>79</td><td>92</td><td>88</td></tr><tr><td>建議面談 Interview Recommended</td><td>6</td><td>4</td><td>6</td></tr><tr><td>必需面談 Interview Required</td><td>0</td><td>0</td><td>0</td></tr><tr><td>總計 Total</td><td>85</td><td>96</td><td>94</td></tr></table>						異常工作負荷促發疾病風險等級(人數) Abnormal Workload-Induced Disease Risk Level (Number of People)	2022 年度 2022 Year	2023 年度 2023 Year	2024 年度 2024 Year	不需面談 No Interview Required	79	92	88	建議面談 Interview Recommended	6	4	6	必需面談 Interview Required	0	0	0	總計 Total	85	96	94											
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人因工程疾病預防計劃 Ergonomic Disease Prevention Program	因應法規公司應進行人因工程危害鑑別，現場評估，適時進行相關改善，若其工程無法改善狀況下，應進行健康促進活動。 In compliance with regulations, companies should conduct ergonomic hazard identification, on-site assessments, and implement relevant improvements.	<table><tr><th>危害情形 Hazard Situation</th><th>定義 Definition</th><th>2022 年 (人數) 2022 (Number of People)</th><th>2023 年 (人數) 2023 (Number of People)</th><th>2024 年 (人數) 2024 (Number of People)</th><th>建議 Recommendations</th></tr><tr><td>無症狀 Asymptomatic</td><td>無症狀 Asymptomatic</td><td>110</td><td>62</td><td>74</td><td>無 None</td></tr><tr><td>有症狀無危害 Symptomatic without Hazard</td><td><3 分 < 3 points</td><td>23</td><td>18</td><td>17</td><td>持續管控 Continuous Management</td></tr><tr><td>疑似有危害 Suspected Hazard</td><td>≥3 分 ≥ 3 points</td><td>9</td><td>3</td><td>3</td><td>健康促進/簡易改善 Health Promotion / Simple Improvement</td></tr><tr><td>有危害 Hazard Present</td><td>通報中的疑似肌肉骨骼傷病異常離職經常性病假、缺工 Suspected Musculoskeletal Injury or Disease Reported, Abnormal</td><td>0</td><td>0</td><td>0</td><td>調職/優先改善 Job Adjustment / Priority Improvement 健康促進/簡易改善 Health Promotion / Simple Improvement</td></tr></table>					危害情形 Hazard Situation	定義 Definition	2022 年 (人數) 2022 (Number of People)	2023 年 (人數) 2023 (Number of People)	2024 年 (人數) 2024 (Number of People)	建議 Recommendations	無症狀 Asymptomatic	無症狀 Asymptomatic	110	62	74	無 None	有症狀無危害 Symptomatic without Hazard	<3 分 < 3 points	23	18	17	持續管控 Continuous Management	疑似有危害 Suspected Hazard	≥3 分 ≥ 3 points	9	3	3	健康促進/簡易改善 Health Promotion / Simple Improvement	有危害 Hazard Present	通報中的疑似肌肉骨骼傷病異常離職經常性病假、缺工 Suspected Musculoskeletal Injury or Disease Reported, Abnormal	0	0	0	調職/優先改善 Job Adjustment / Priority Improvement 健康促進/簡易改善 Health Promotion / Simple Improvement
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ents as needed. If the engineering conditions cannot be improved, health promotion activities should be carried out.		Resignations, Frequent Sick Leave, Absenteeism				
	確診疾病 Confirmed Disease	確診肌肉骨骼傷病 Confirmed Musculoskeletal Injury or Disease	0	0	0	調職/優先改善 Job Adjustment / Priority Improvement
	總計 Total		142	83	94	-

2024 年度臨場健康服務 KPI 執行概況
2024 On-Site Health Services KPI Implementation Overview

項目 Item	KPI	執行成果 Execution Results
健康管理 Health Management	個別性健康指導 100% Individual Health Guidance 100%	已完成，執行率：100% Completed, Implementation Rate: 100%
健康管理追蹤 Health Management Follow-Up	就醫複檢率：80% Medical Follow-Up Rate: 80%	尚未達成，就醫複檢追蹤率：60%。 Not yet achieved, medical follow-up tracking rate: 60%.
危害性健康保護 Hazardous Health Protection	作業場所危害辨識評估達成率 100% Workplace Hazard Identification and Assessment Achievement Rate 100%	已達成共計 6 個單位。 Achieved in a total of 6 units.
健康促進 Health Promotion	辦理健康講座 1 場次/年 達成率 100%、滿意度 95%以上 Conduct One Health Lecture per Year Achievement Rate 100%, Satisfaction Rate Above 95%	2024/11/21 辦理飲食健康講座，參與人數：27 人，滿意度調查：95.37 分 Dietary Health Lecture Conducted on 2024/11/21, Participants: 27, Satisfaction Score: 95.37

臨場醫護人員滿意度調查分析



東聯廠實施健康促進之服務情形

LFD Plant Health Promotion Service Implementation Status

- 涉及職業危害崗位的員工，如：沖壓、注塑成型、裁剪、組裝和烤漆，對職業病危害因素作業人員、職業危害禁忌症人員的調離與教育工作。
For employees in positions involving occupational hazards, such as stamping, injection molding, cutting, assembly, and painting, management includes the reassignment and education of personnel exposed to occupational disease risk factors or with occupational hazard contraindications.

1. 結果告知與解讀

Results Notification and Interpretation

1.1 專業回饋：通過體檢機構專業醫生向受檢員工詳細說明異常指標的含義、可能原因及潛在影響，避免因誤解導致焦慮。

Professional Feedback: Professional doctors from the health check institution explain abnormal indicators to employees in detail, including their meaning, possible causes, and potential impacts, preventing anxiety caused by misunderstandings.

1.2 重點標注：對關鍵異常項行醒目提示，明確需優先處理的問題。

Key Highlighting: Critical abnormal indicators are prominently marked, clearly indicating issues that require priority attention.

2. 分級干預機制

Graded Intervention Mechanism

2.1 輕度異常：通常建議調整生活方式（如飲食、運動），並在 1-3 個月後複查，觀察指標變化。

Mild Abnormalities: Lifestyle adjustments (e.g., diet, exercise) are usually recommended, with a follow-up check in 1-3 months to monitor indicator changes.

2.2 中度異常：會建議專科就診（如心內科、呼吸科），進一步做專項檢查來明確病因。

Moderate Abnormalities: Referral to a specialist (e.g., cardiology, pulmonology) is suggested for further specialized examination to identify the cause.

2.3 重度異常或危急值：要求 24 小時內到急診或指定專科就醫，避免延誤治療。

Severe Abnormalities or Critical Values: Immediate medical attention within 24 hours at an emergency department or designated specialist is required to avoid treatment delays.

3. 建立追蹤檔案

Establishment of Follow-Up Records

會為異常指標者建立電子檔案，記錄每次檢查結果、干預措施及複查時間，形成動態健康追蹤鏈條。

Electronic records are created for individuals with abnormal indicators, documenting each checkup result, intervention measures, and follow-up dates, forming a dynamic health tracking chain.

4. 隨訪與健康管理

Follow-Up and Health Management

(1) 定期提醒：以當面溝通或電話溝通等方式，提醒員工按時複查或就診，尤其是慢性病患者（如高血壓、糖尿病）需定期監測指標。

Regular Reminders: Employees are reminded via face-to-face or telephone communication to attend follow-ups or medical visits, especially chronic disease patients (e.g., hypertension, diabetes) who require regular monitoring.

(2) 健康指導：提供個性化建議，如肥胖者搭配營養師制定飲食計畫，吸煙者進行戒煙干預，幫助改善生活習慣。
Health Guidance: Personalized recommendations are provided, such as nutritionist-designed meal plans for obese employees and smoking cessation interventions for smokers to improve lifestyle habits.

5. 隱私保護與心理支持

Privacy Protection and Psychological Support

(1) 全程嚴格保護員工隱私，避免異常結果泄露；對因指標異常產生焦慮的人群，提供心理疏導或建議尋求專業心理諮詢。

Employees' privacy is strictly protected throughout the process to prevent disclosure of abnormal results. Psychological counseling or recommendations for professional consultation are offered to those experiencing anxiety due to abnormal indicators.

(2) 通過以上機制，推動“發現-干預-複查-管理”的閉環，降低疾病風險。

These mechanisms promote a closed-loop process of “detection-intervention-follow-up-management” to reduce disease risk.

● 監督並協助開展職業健康宣傳教育和培訓。

Supervise and assist in carrying out occupational health promotion education and training.

監督工作實施

Supervision of Implementation

(1) 制定監督計畫：明確宣傳教育和培訓的監督目標、範圍（覆蓋全體員工，重點關注高風險崗位）、頻率（日常抽查與定期檢查結）及標準（依據國家職業健康法規、企業內部制度等）。

Develop Supervision Plan: Define objectives, scope (covering all employees, with focus on high-risk positions), frequency (daily spot checks and regular inspections), and standards (based on national occupational health regulations and internal company policies).

(2) 過程監督：檢查宣傳教育和培訓的組織情況，包括是否按計劃開展、參與人員是否到位、內容是否符合要求、形式是否合理等；查看相關記錄，如培訓簽到表、宣傳材料發放記錄等。

Process Supervision: Inspect organization of education and training, including adherence to plan, attendance, content compliance, and appropriateness of delivery methods; review related records, such as training sign-in sheets and distribution logs of educational materials.

協助開展工作實施

Assistance in Implementation

- (1) 內容協助：協助收集整理職業健康相關法律法規、標準規範、案例等資料，參與編制宣傳教育和培訓內容，確保內容科學、實用、易懂。

Content Support: Assist in collecting and organizing occupational health laws, regulations, standards, and cases, and participate in preparing educational and training content to ensure it is scientific, practical, and understandable.

- (2) 形式協助：協助策劃宣傳教育和培訓形式，如組織講座、現場演示、播放宣傳視頻、提高宣傳和培訓的吸引力。

Format Support: Assist in planning educational and training formats, such as lectures, on-site demonstrations, and promotional videos to enhance engagement.

- (3) 資源協調：協助協調培訓師資（內部專業人員或外部專家）、場地、設備等資源，保障宣傳教育和培訓活動順利開展。

Resource Coordination: Assist in coordinating trainers (internal professionals or external experts), venues, and equipment to ensure smooth execution of activities.

- (4) 後續跟進：協助跟蹤員工對職業健康知識的掌握和應用情況，收集員工回饋，為後續宣傳教育和培訓的優化提供參考。

Follow-Up: Assist in tracking employees' understanding and application of occupational health knowledge, collecting feedback to optimize future education and training.

- 對公司職業病危害因素作業場所的監測和監督檢查及員工健康監護。

Monitoring and supervision of occupational disease hazard workplaces and employee health surveillance.

1. 工作環境監測：對孕期員工工作場所的噪音、輻射、化學物質濃度等進行定期檢測，評估是否影響母嬰健康。

Work Environment Monitoring: Regularly monitor noise, radiation, and chemical concentrations in workplaces for pregnant employees to assess potential impacts on maternal and fetal health.

2. 崗位風險評估：分析工作強度、壓力、接觸有害物質等因素，判斷崗位對孕婦的潛在風險。

Job Risk Assessment: Analyze work intensity, stress, and exposure to harmful substances to determine potential risks for pregnant employees.

3. 崗位調整：若崗位存在影響，及時將員工調至安全、輕鬆的崗位，保障孕期健康與安全。

Job Adjustment: If risks are identified, employees are reassigned to safe and less demanding positions to ensure health and safety during pregnancy.

- 職業病危害因素治理設施的管理與維護。

Management and maintenance of occupational hazard control facilities.

公司通過匿名問卷、意見箱及工訪談，判斷車間幹部是否存在粗暴管理；公司為員工設定投訴管道有專用郵箱、意見箱、專線電話等。

The company assesses whether workshop supervisors exhibit harsh management behaviors through anonymous surveys, suggestion boxes, and employee interviews. Dedicated complaint channels, including a mailbox, suggestion box, and hotline, are provided for employees.

供應鏈之職業安全衛生風險管理

Occupational Safety and Health Risk Management in the Supply Chain

403-7

偉訓科技及東驊廠秉持以人為本的安全文化，管控安全風險，建構本質安全的工作環境於對環境面及社會面負責任的經營理念，供應鏈能永續發展並期許朝向友善環境及安全的勞工作業環境並遵循道德規範，積極調查上游供應商相關風險，於供應商管理流程有四個面向，透過『制定規範』、『風險評估』、『協力廠商評鑑與考核』、『持續改善』以促進上下游健全的永續經營運作。

HEC Technology and LFD Plant uphold a people-centered safety culture, managing safety risks and establishing inherently safe work environments while adhering to a business philosophy responsible to both environmental and social aspects. They aim for a sustainable supply chain and strive to create a labor-friendly, safe, and environmentally conscious working environment in compliance with ethical standards. Upstream suppliers' relevant risks are actively investigated. The supplier management process encompasses four aspects: "Establishing Standards," "Risk Assessment," "Partner Supplier Evaluation and Assessment," and "Continuous Improvement," promoting sound and sustainable operations throughout the supply chain.

訂定規範 Establish Standards	本公司重視營運、產品或提供服務相關工作者的安全健康，要求供應商必須遵守「合格協力廠商管理辦法」，確保供應商工作環境的安全，同時也鼓勵供應商要求其下游供應商、承包商和服務提供商認同並採用該準則。 The company places great importance on the occupational safety and health of workers involved in operations, products, or service provision. Suppliers are required to comply with the "Qualified
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	Partner Supplier Management Measures” to ensure a safe working environment. Suppliers are also encouraged to require their downstream suppliers, contractors, and service providers to acknowledge and adopt these standards.
評估風險 Assess Risks	為能夠進一步了解供應鏈的永續發展狀況，針對供應鏈永續性風險進行管理。 To further understand the sustainability status of the supply chain, sustainability risks within the supply chain are managed as follows: 1. 對於工程修繕、設備維修、勞務外包之委外廠商，發包單位於外包前應將工程維修、勞務作業之重點及可能發生之危害狀況告知承攬廠商，並評估其承接作業之能力。 For contractors engaged in engineering repairs, equipment maintenance, or labor outsourcing, the contracting unit must inform the contractor of key points and potential hazards of the work before outsourcing and assess the contractor's capability to perform the assigned tasks. 2. 對於購買化學品之廠商，採購單位應評鑑及考核其能夠安全運輸及回收廢化學品之能力，且能夠提供安全資料表(SDS)之配合狀況。 3. For suppliers of chemical products, the procurement unit should evaluate and assess their ability to safely transport and dispose of chemical waste, as well as their compliance in providing Safety Data Sheets (SDS). 4. 採購單位應將 RBA 準則的要求傳達給主要的供應商/委外加工廠商社會責任要求了解，提供「供應商社會責任與廉潔承諾書」，讓供應商/委外加工廠商簽回。 The procurement unit should communicate the requirements of the RBA (Responsible Business Alliance) standards to major suppliers/outsourced manufacturers regarding social responsibility expectations and provide a “Supplier Social Responsibility and Integrity Commitment Letter” for suppliers/outsourced manufacturers to sign and return. 5. 採購單位依照主要的供應商/委外加工廠商提供「供應商社會責任自我評估表」給廠商，對於勞工人員安全衛生環保管理...等項目，進行自我評估，要求廠商將「供應商社會責任自我評估表」回傳給採購單位，採購單位依照其自評的結果，若有發現有不符責任商業聯盟行為準則(RBA)的要求事項，應與廠商溝通，期望廠商能夠符合責任商業聯盟行為準則(RBA)的要求。 The procurement unit provides major suppliers/outsourced manufacturers with a “Supplier Social Responsibility Self-Assessment Form.” Suppliers conduct self-assessment on items such as labor, occupational health and safety, and environmental management, and return the completed form to the procurement unit. Based on the self-assessment results, if any non-compliance with RBA requirements is identified, the procurement unit communicates with the supplier to ensure alignment with RBA standards.
協力廠商評鑑與考核 Partner Supplier Evaluation and Assessment	本公司首重工作安全管理，制度面與執行面並進，達成零災害、零事故之目標。依據「格協力廠商管理辦法」，每年度安排適當的廠商，協同勞安室到廠商處進行二方稽核，了解與監管廠商針對人權/道德/環境/勞安各面向的狀況，將二方稽核的結果，填寫在「供應商社會責任稽核查檢表」。在稽核時，若有發現廠商違反責任商業聯盟行為準則(RBA)的要求(如：勞動法規；工安/環保法規)，則與廠商說明與溝通，要求廠商進行改進。依考核項目，評分在 B 級(含)以上者列為合格協力廠商，可准許繼續正常供貨，評分 C 級由公司加以列管輔導，評分為 D 級者列為不合格協力廠商。考核不合格之協力廠商，經採購主管 Sourcer 核決取消原有之合格資格後，由採購於 ORACLE 系統中取消其合格資格，並書面通知相關單位及該協力廠商。 The company prioritizes occupational safety management, advancing both in policy and execution to achieve zero accidents and zero incidents. According to the “Qualified Partner Supplier Management Measures,” appropriate suppliers are scheduled annually for a joint two-party audit with the Labor Safety Office at the supplier's site. This audit assesses and monitors the supplier's status regarding human rights, ethics, environmental protection, and occupational safety. The results of the two-party audit are recorded in the “Supplier Social Responsibility Audit Checklist.” During the audit, if any violations of the Responsible Business Alliance (RBA) standards are identified (e.g., labor laws, occupational safety/environmental regulations), the company communicates with the supplier and requires corrective actions. Suppliers scoring B grade or above are considered qualified partner suppliers and are permitted to continue normal supply. Suppliers scoring C grade are placed under company supervision and guidance, while those scoring D grade are deemed unqualified partner suppliers. For unqualified suppliers, after approval by the Procurement Sourcer to revoke their qualified status, the procurement unit cancels their qualification in the ORACLE system and issues written notification to relevant departments and the supplier.

持續改善 Continuous Improvement	偉訓科技協助及輔導供應商及承攬商改善工作環境，提升安全衛生扎根之理念與永續管理意識，2024 年要求 26 家主要供應商填寫「供應商社會責任與廉潔承諾書」、「供應商社會責任自我評估表」，並於 2024 年排定兩家主要供應商進行責任商業聯盟行為準則(RBA)的二方稽核。 HEC Technology assists and guides suppliers and contractors in improving their work environments, strengthening the concept of occupational safety and health, and promoting sustainable management awareness. In 2024, 26 key suppliers were required to complete the “Supplier Social Responsibility and Integrity Commitment Letter” and the “Supplier Social Responsibility Self-Assessment Form.” Additionally, two key suppliers were scheduled for a two-party audit in 2024 based on the Responsible Business Alliance (RBA) standards.
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403-8

偉訓科技及東驊廠所管轄之作業活動區中生產及非生產的場所、區域、設備及例行性、非例行性之作業活動，包含所有廠外單位進入本公司所屬廠區之活動、廠外單位提供設施及設備在本公司操作之活動，亦包含進入本公司管轄區域從事作業活動之承攬商(含膳食供應商、保全、設備維修商等)之所有作業活動。

The operational areas under HEC Technology and LFD Plant encompass both production and non-production sites, regions, equipment, and routine and non-routine activities. This includes all activities by external units entering the company’s premises, activities where external units provide facilities and equipment operated within the company, and all work performed by contractors within the company’s jurisdiction (including catering suppliers, security, and equipment maintenance vendors).

偉訓科技員工總人數為 134 人(男 64 人、女 70 人)，佔比 100%(分母為 134 人)；非員工總人數為 41 人(派遣工 37 人；保全 3 人及清潔人員 1 人)，佔比 100%(分母為 37 人)。

HEC Technology has a total of 134 employees (64 male, 70 female), representing 100% of the workforce (denominator: 134). Non-employees total 41 (37 dispatched workers; 3 security personnel; 1 cleaning staff), representing 100% based on a denominator of 37.

東驊廠員工總人數為 955 人(男 611 人、女 344 人)，佔比 100%(分母為 955 人)；非員工總人數為 516 人(小時工 516 人)，佔比 100%(分母為 516 人)。

LFD Plant has a total of 955 employees (611 male, 344 female), representing 100% of the workforce (denominator: 955). Non-employees total 516 (hourly workers), representing 100% based on a denominator of 516.

職業安全績效

Occupational Safety Performance

403-9&403-10

偉訓集團針對於員工職業傷害及職業病皆非常重視，對於高風險作業，採取作業許可等管制措施，強化作業風險管控，有效防範任何職業傷害的發生，迄今驗證範圍所有員工含派遣人員已全面照護並建立職場安全的決心。

The HEC Group places great emphasis on employee occupational injuries and occupational diseases. For high-risk operations, control measures such as work permits are implemented to strengthen operational risk management and effectively prevent occupational injuries. To date, all employees, including dispatched personnel within the verified scope, have been fully protected, reflecting the Group’s commitment to workplace safety.

於報導期間，偉訓集團未發生任何職業病案例。偉訓科技、偉昌豐及峰德亦無職業災害紀錄。惟東驊廠發生幾起工傷事件，皆已依相關規定完成調查與檢討，並落實後續改善措施，同步強化預防機制，以降低類似事故再次發生之風險。

During the reporting period, no occupational disease cases occurred within the HEC Group. HEC Technology, WCF, and FD also recorded no occupational accidents. However, LFD Plant experienced several work-related injury incidents, all of which have been investigated and reviewed in accordance with relevant regulations. Subsequent corrective actions have been implemented, and preventive mechanisms strengthened to reduce the risk of similar incidents recurring.

偉訓集團員工、非員工工作者職業災害情形如下表所示：

The occupational accident status of HEC Group employees and non-employee workers is summarized in the table below:

● 臺灣據點

Taiwan Locations

偉訓科技員工職業傷害統計表 HEC Technology Employee Occupational Injury Statistics Table			
類別 Category	項目 Item	2023 年 2023 Year	2024 年 2024 Year
總工時 Total Working Hours	女性總經歷工時 Total Working Hours – Female	123,738.00	128,750.50
	男性總經歷工時 Total Working Hours – Male	118,480.00	128,980.00
	總經歷工時 Total Working Hours	242,218.00	257,730.50
職業傷害所造成的死亡人數 Number of Deaths Caused by Occupational Injuries	女性死亡人(次)數 Number of Deaths – Female	0	0
	男性死亡人(次)數 Number of Deaths – Male	0	0
	總計死亡人(次)數 Total Number of Deaths	0	0
嚴重的職業傷害人數 (排除死亡人數) Number of Serious Occupational Injuries (Excluding Deaths)	女性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries – Female	0	0
	男性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries – Male	0	0
	總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries	0	0
可記錄之職業傷害數 (含死亡人數、嚴重職業傷害人數) Recordable Occupational Injuries (Including Deaths and Serious Occupational Injuries)	女性總計職業傷害人(次)數 Total Number of Occupational Injuries – Female	0	0
	男性總計職業傷害人(次)數 Total Number of Occupational Injuries – Male	0	0
	總計職業傷害人(次)數 Total Number of Occupational Injuries	0	0
職業傷害所造成的死亡比率% Fatality Rate from Occupational Injuries (%)		-	-
嚴重的職業傷害比率% Serious Occupational Injury Rate (%)		-	-
可記錄的職業傷害比率% Recordable Occupational Injury Rate (%)		-	-
備註： Remarks: - 職業傷害所造成的死亡比率=(職業傷害所造成的死亡人數/工作小時)*1,000,000。 Fatality Rate from Occupational Injuries = (Number of Deaths from Occupational Injuries / Total Working Hours) × 1,000,000. - 嚴重的職業傷害比率=〔嚴重的職業傷害數(排除死亡人數)/工作小時〕*1,000,000。 Serious Occupational Injury Rate = (Number of Serious Occupational Injuries, Excluding Deaths / Total Working Hours) × 1,000,000. - 可記錄的職業傷害比率=〔可記錄的職業傷害數(含死亡人數、嚴重職業傷害人數)/工作小時〕*1,000,000。 Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries, Including Deaths and Serious Injuries / Total Working Hours) × 1,000,000. - 嚴重的職業傷害指 6 個月內不能恢復健康狀態之職業傷害。 Serious occupational injuries refer to injuries that prevent full recovery within six months. - 可記錄的職業傷害不包含上下班通勤所造成的職業傷害。 Recordable occupational injuries do not include injuries occurring during commuting to and from work.			

偉訓科技非員工之工作者職業傷害統計表 HEC Technology Non-Employee Worker Occupational Injury Statistics Table			
類別 Category	項目 Item	2023 年 2023 Year	2024 年 2024 Year
總工時 Total Working Hours	女性總經歷工時 Total Working Hours – Female	80,670.00	24,730.50
	男性總經歷工時 Total Working Hours – Male	24,588.00	67,436.50
	總經歷工時 Total Working Hours	105,258.00	92,167.00
職業傷害所造成的死亡人數 Number of Deaths Caused by Occupational Injuries	女性死亡人(次)數 Number of Deaths – Female	0	0
	男性死亡人(次)數 Number of Deaths – Male	0	0
	總計死亡人(次)數 Total Number of Deaths	0	0
嚴重的職業傷害人數 (排除死亡人數) Number of Serious Occupational Injuries (Excluding Deaths)	女性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries – Female	0	0
	男性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries – Male	0	0
	總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries	0	0
可記錄之職業傷害數 (含死亡人數、嚴重職業傷害人數) Recordable Occupational Injuries (Including Deaths and Serious Occupational Injuries)	女性總計職業傷害人(次)數 Total Number of Occupational Injuries – Female	0	0
	男性總計職業傷害人(次)數 Total Number of Occupational Injuries – Male	0	0
	總計職業傷害人(次)數 Total Number of Occupational Injuries	0	0
職業傷害所造成的死亡比率% Fatality Rate from Occupational Injuries (%)		-	-
嚴重的職業傷害比率% Serious Occupational Injury Rate (%)		-	-
可記錄的職業傷害比率% Recordable Occupational Injury Rate (%)		-	-
備註： Remarks: 1. 職業傷害所造成的死亡比率=(職業傷害所造成的死亡人數/工作小時)*1,000,000。 Fatality Rate from Occupational Injuries = (Number of Deaths from Occupational Injuries / Total Working Hours) × 1,000,000. 2. 嚴重的職業傷害比率=〔嚴重的職業傷害數(排除死亡人數)/工作小時〕*1,000,000。 Serious Occupational Injury Rate = (Number of Serious Occupational Injuries, Excluding Deaths / Total Working Hours) × 1,000,000. 3. 可記錄的職業傷害比率=〔可記錄的職業傷害數(含死亡人數、嚴重職業傷害人數)/工作小時〕*1,000,000。 Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries, Including Deaths and Serious Injuries / Total Working Hours) × 1,000,000. 4. 嚴重的職業傷害指 6 個月內不能恢復健康狀態之職業傷害。 Serious occupational injuries refer to injuries that prevent full recovery within six months. 5. 可記錄的職業傷害不包含上下班通勤所造成的職業傷害。 Recordable occupational injuries do not include injuries occurring during commuting.			

- 中國製造廠
China Manufacturing Plant

員工之職業傷害情形統計表 Employee Occupational Injury Statistics Table				
類別	項目	東驊	偉昌豐	峰德

Category	Item	LFD		CWF		FD	
		2023 年 2023 Year	2024 年 2024 Year	2023 年 2023 Year	2024 年 2024 Year	2023 年 2023 Year	2024 年 2024 Year
總工時 Total Working Hours	女性總經歷工時 Total Working Hours of Female Employees	1,178,197.06	1,129,832.43	1,716,057.5	1,326,776.5	384,089.56	127,353.63
	男性總經歷工時 Total Working Hours of Male Employees	1,919,766.52	1,954,207.58	709,674	487,004	138,126.59	332,523.89
	總經歷工時 Total Working Hours	3,097,963.58	3,084,040.01	2,425,731.5	1,813,780.5	522,216.16	459,877.52
職業傷害所造成的死亡人數 Number of Deaths Caused by Occupational Injuries	女性死亡人(次)數 Number of Female Deaths (cases)	0	0	0	0	0	0
	男性死亡人(次)數 Number of Male Deaths (cases)	0	0	0	0	0	0
	總計死亡人(次)數 Total Number of Deaths (cases)	0	0	0	0	0	0
嚴重的職業傷害人數 (排除死亡人數) Number of Serious Occupational Injuries (excluding deaths)	女性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries in Female Employees (cases)	0	0	0	0	0	0
	男性總計嚴重職業傷害人(次)數	0	0	0	0	0	0

	Total Number of Serious Occupational Injuries in Male Employees (cases)						
	總計嚴重職業 傷害人(次)數 Total Number of Serious Occupational Injuries (cases)	0	0	0	0	0	0
可記錄之職業 傷害數(含死亡 人數、嚴重職 業傷害人數) Recordable Occupational Injuries (including deaths and serious injuries)	女性總計職業 傷害人(次)數 Total Number of Recordable Occupational Injuries in Female Employees (cases)	0	0	0	0	0	0
	男性總計職業 傷害人(次)數 Total Number of Recordable Occupational Injuries in Male Employees (cases)	0	6	0	0	0	0
	總計職業傷害 人(次)數 Total Number of Recordable Occupational Injuries (cases)	0	6	0	0	0	0
職業傷害所造成的死亡比率% Fatality Rate from Occupational Injuries (%)		-	-	-	-	-	-
嚴重的職業傷害比率% Serious Occupational Injury Rate (%)		-	-	-	-	-	-
可記錄的職業傷害比率%		-	1.95	-	-	-	-

Recordable Occupational Injury Rate (%)						
備註： Remarks: 1. 職業傷害所造成的死亡比率=(職業傷害所造成的死亡人數/工作小時)*1,000,000。 Fatality Rate from Occupational Injuries = (Number of Deaths Caused by Occupational Injuries / Total Working Hours) * 1,000,000. 2. 嚴重的職業傷害比率=〔嚴重的職業傷害數(排除死亡人數)/工作小時〕*1,000,000。 Serious Occupational Injury Rate = (Number of Serious Occupational Injuries [excluding deaths] / Total Working Hours) * 1,000,000. 3. 可記錄的職業傷害比率=〔可記錄的職業傷害數(含死亡人數、嚴重職業傷害人數)/工作小時〕*1,000,000。 4. Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries [including deaths and serious injuries] / Total Working Hours) * 1,000,000. 5. 嚴重的職業傷害指 6 個月內不能恢復健康狀態之職業傷害。 Serious occupational injuries refer to injuries that prevent recovery to a healthy state within 6 months. 6. 可記錄的職業傷害不包含上下班通勤所造成的職業傷害。 Recordable occupational injuries do not include injuries caused during commuting to and from work. 7. 資訊重編：東聯廠 2023 年「總工時」數據經重新計算後有所修正，修正原因為原計算基礎誤植，已於本報告中更正。 Data revision: The 2023 "Total Working Hours" data for LFD plant has been recalculated and corrected due to an error in the original calculation basis, which has been amended in this report.						

非員工工作者之職業傷害情形統計表 Occupational Injury Statistics Table for Non-Employee Workers							
類別 Category	項目 Item	東聯 LFD		偉昌豐 CWF		峰德 FD	
		2023 年 2023 Year	2024 年 2024 Year	2023 年 2023 Year	2024 年 2024 Year	2023 年 2023 Year	2024 年 2024 Year
總工時 Total Working Hours	女性總經歷工時 Total Working Hours of Female Non-Employee Workers	393,743.71	460,596.07	11,916	25,845	530,362.75	12,571.98
	男性總經歷工時 Total Working Hours of Male Non-Employee Workers	559,948.93	654,606.15	5,958	12,230.5	944,038.50	44,568.44
	總經歷工時 Total Working Hours of Non-Employee Workers	953,692.64	1,115,202.22	17,874	38,075.5	1,474,401.25	57,140.42

職業傷害所造成的死亡人數 Number of Deaths Caused by Occupational Injuries	女性死亡人(次)數 Number of Female Deaths among Non-Employe e Workers (cases)	0	0	0	0	0	0
	男性死亡人(次)數 Number of Male Deaths among Non-Employe e Workers (cases)	0	0	0	0	0	0
	總計死亡人(次)數 Total Number of Deaths among Non-Employe e Workers (cases)	0	0	0	0	0	0
嚴重的職業傷害人數 (排除死亡人數) Number of Serious Occupational Injuries (excluding deaths)	女性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries among Female Non-Employe e	0	0	0	0	0	0

	Workers (cases)						
	男性總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries among Male Non-Employee Workers (cases)	0	0	0	0	0	0
	總計嚴重職業傷害人(次)數 Total Number of Serious Occupational Injuries among Non-Employee Workers (cases)	0	0	0	0	0	0
可記錄之職業傷害數(含死亡人數、嚴重職業傷害人數) Recordable Occupational Injuries (including deaths and serious injuries)	女性總計職業傷害人(次)數 Total Number of Recordable Occupational Injuries among Female Non-Employee	0	0	0	0	0	0

	e Workers (cases)						
	男性總計 職業傷害 人(次)數 Total Number of Recorda ble Occupati onal Injuries among Male Non- Employe e Workers (cases)	0	0	0	0	0	0
	總計職業 傷害人(次) 數 Total Number of Recorda ble Occupati onal Injuries among Non- Employe e Workers (cases)	0	0	0	0	0	0
職業傷害所造成的死亡比率 % Fatality Rate from Occupational Injuries (%)		-	-	-	-	-	-
嚴重的職業傷害比率% Serious Occupational Injury Rate (%)		-	-	-	-	-	-
可記錄的職業傷害比率% Recordable Occupational Injury Rate (%)		-	-	-	-	-	-
備註：							

Remarks:

- 職業傷害所造成的死亡比率=(職業傷害所造成的死亡人數/工作小時)*1,000,000。
Fatality Rate from Occupational Injuries = (Number of Deaths Caused by Occupational Injuries / Total Working Hours) * 1,000,000.
- 嚴重的職業傷害比率=〔嚴重的職業傷害數(排除死亡人數)/工作小時〕*1,000,000。
Serious Occupational Injury Rate = (Number of Serious Occupational Injuries [excluding deaths] / Total Working Hours) * 1,000,000.
- 可記錄的職業傷害比率=〔可記錄的職業傷害數(含死亡人數、嚴重職業傷害人數)/工作小時〕*1,000,000。
Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries [including deaths and serious injuries] / Total Working Hours) * 1,000,000.
- 嚴重的職業傷害指 6 個月內不能恢復健康狀態之職業傷害。
Serious occupational injuries refer to injuries that prevent recovery to a healthy state within 6 months.
- 可記錄的職業傷害不包含上下班通勤所造成的職業傷害。
Recordable occupational injuries do not include injuries caused during commuting to and from work.
- 資訊重編：東驊廠 2023 年「總工時」數據經重新計算後有所修正，修正原因為原計算基礎誤植，已於本報告中更正。
Data revision: The 2023 "Total Working Hours" data for LFD plant has been recalculated and corrected due to an error in the original calculation basis, which has been amended in this report.

東驊廠員工職業災害情形如下表所示：

The occupational injury situation of LFD plant employees is shown in the table below:

工傷事故統計表 Workplace Injury Statistics Table		
事故時間 Time of Incident	事故描述 Description of Incident	改善與預防措施 Corrective and Preventive Measures
2024.3.14	線 6SH1 沖子時不小碰到機台至頭部流血 While operating punch on Line 6SH1, accidentally hit the machine, causing head bleeding	- 嚴格按照安全操作規程操作設備。 Operate equipment strictly in accordance with safety operating procedures. - 落實責任主體、加強崗位安全教育。 Implement clear responsibility assignments and strengthen on-the-job safety training.
2024.5.30	架模時不慎被模具砸傷右手手指 Accidentally injured right-hand fingers when handling molds	- 加強技術人員安全技能培訓。 Strengthen safety skills training for technical personnel. - 嚴格落實安全操作規程操作設備。 Strictly enforce operating equipment according to safety procedures.
2024.8.28	被側蓋產品割傷胳膊 Arm cut by side-cover product	- 了解事故原因，組織車間進行針對性措施改善。 Identify the cause of the incident and organize the workshop to implement targeted corrective measures. - 加強相關作業人員的崗位技能培訓。 Strengthen on-the-job skills training for relevant personnel.
2024.11.7	處理 55 號機漏膠時不慎踩空摔下來摔傷了腰 Arm cut by side-cover product	- 立即安排車間進行針對性措施改善。 Immediately arrange the workshop to implement targeted corrective measures. - 熟悉崗位環境，了解崗位危險特性。 Familiarize with the work environment and understand the hazards associated with the position. - 全面排查危險源並消除。 Conduct a comprehensive inspection of hazards and eliminate them.
2024.11.7	剪改 413 機種材料不慎被料割傷左前臂 Left forearm cut while trimming materials for Model 413	- 立即安排車間進行針對性措施改善。 Immediately arrange the workshop to carry out targeted corrective measures. - 熟悉崗位環境，了解崗位危險特性。 Familiarize with the workplace environment and understand the specific hazards of the position. - 全面排查危險源並消除。 Conduct a thorough inspection of all hazards and eliminate them.
2024.11.26	在車床上加工機具櫃腳座時不小心割傷左手拇指	- 加強技術人員安全技能培訓。 Strengthen safety skills training for technical personnel. - 嚴格落實安全操作規程操作設備。 Strictly enforce operating equipment according to safety procedures.

	Left thumb cut accidentally while machining tool cabinet base on the lathe	Strictly enforce operating equipment according to safety procedures.
備註：職災類型：切、割、刺傷 3 件；墜落 1 件；捲、夾、壓傷 2 件；皆屬輕微事故未發生殘廢或死亡之嚴重職災。 Remark: Types of occupational injuries: 3 cases of cuts, lacerations, or punctures; 1 case of falling; 2 cases of entanglement, crushing, or pinching; all are minor incidents with no serious occupational injuries resulting in disability or death.		

5.5 社會回饋

Social Contribution

203-1	基礎設施的投資與支援服務的發展及衝擊 Investment in Infrastructure and the Development and Impact of Support Services
203-2	顯著的間接經濟衝擊 Significant Indirect Economic Impact
413-1	經當地社區溝通、衝擊評估和發展計畫的營運活動 Operational activities through local community communication, impact assessment, and development planning
413-2	對當地社區具有顯著實際或潛在負面衝擊的營運活動 Operational activities with significant actual or potential negative impacts on the local community

203-1&203-2&413-1&413-2

偉訓科技為敦睦鄰里並秉持取之於社會用之於社會的理念，制定偏鄉學校資源贊助計畫，並每年對公司所在地臺南市安南區中低收入戶進行物資捐贈，年底亦回饋鄰里居民，舉辦中低收入戶寒冬送暖活動照顧經濟弱勢的鄉親。經企室亦定期與鄰里長、安南區公所及華山基金會保持聯繫，社區中若有需要急難救助的個案會轉介給公司，以即時伸出援手提供救助計畫。

HEC Technology, adhering to the principle of giving back to society, has established a resource sponsorship program for rural schools. Every year, the company donates supplies to low- and middle-income households in Annan District, Tainan City, where the company is located. At the end of the year, it also organizes a winter relief activity for low-income households to support economically disadvantaged residents. The Corporate Office regularly maintains contact with neighborhood leaders, Annan District Office, and the Huashan Foundation. Cases in the community requiring urgent assistance are referred to the company, allowing it to provide timely support through aid programs.

產學活動方面，本公司 2024 年共舉辦二場產學合作參訪活動，包括：正修科技大學參訪及嘉藥多媒體與遊戲發展系來訪。從產品設計到行銷管理實務，讓同學實際體驗與探討，期望能誘發出自己潛在獨特的創意風格。偉訓科技亦於台灣設立組裝產線，預估可為當地增加 100 個就業機會，並帶動整個周邊區域的商業活動與繁榮發展。

Regarding industry-academia activities, in 2024 the company organized two industry-academia cooperative visits, including a visit from Cheng Shiu University of Science and Technology and a visit from the Department of Multimedia and Game Development at Chia Nan University of Pharmacy & Science. These activities allow students to experience and explore practical aspects from product design to marketing management, encouraging the development of their unique creative potential. HEC Technology has also established an assembly line in Taiwan, expected to create 100 local job opportunities and stimulate commercial activity and prosperity in the surrounding area.

對於當地社區所產生影響，本公司 2020 年在台灣增設產線時，已委外進行〈周界噪音及振動檢測〉，本廠為第 4 類噪音管制區，檢測數據未超出「工廠噪音管制標準」。由於地處於工業區內未鄰近住宅區，且主要從事電腦機殼與電源供應器組裝及包裝，製程中僅產生一般事業廢棄物，無空氣汙染、毒化物、製程廢水排放及噪音問題，因此本公司的營運活動並未對當地社區有實際或潛在的負面衝擊。

Concerning the impact on the local community, when the company expanded its production line in Taiwan in 2020, it commissioned an external assessment of perimeter noise and vibration. The plant is classified as a Category 4 noise control area, and the measured data did not exceed the "Factory Noise Control Standards." Located within an industrial zone and not near residential areas, the company mainly assembles and packages computer cases and power supplies. Its processes only generate general business

waste, with no air pollution, toxic substances, process wastewater discharge, or noise issues. Therefore, the company's operational activities have no actual or potential negative impact on the local community.

以下為 2024 年度偉訓科技所參與之公益活動一覽表：

The following is a summary of the public welfare activities participated in by HEC Technology in 2024:

公益活動一覽 Summary of Public Welfare Activities		
公益活動名稱 Name of Public Welfare Activity	金額(新台幣元) Amount (TWD)	說明 Description
關懷鄰里寒冬送暖 Caring for neighbors by bringing warmth in the cold winter	133,900	本公司為關懷並回饋社會弱勢族群，規劃每年年底於所在地安南區發放中低收入戶物資。 The company, in care of and giving back to socially disadvantaged groups, plans to distribute goods to low- and middle-income households in Annan District at the end of each year.
捐贈華山基金會 Donating to Huashan Foundation	19,373	捐贈物資一批，扶持孤老讓愛遠播。 Donated a batch of goods to support elderly living alone, spreading love far and wide.
偏鄉學校學生課後活動經費贊助 Sponsoring after-school activity funds for students in remote schools	80,000	有鑑於城鄉差距資源分配不均，本公司捐贈北門鄉錦湖國小學生課後活動經費 8 萬/年，跟計劃案自 2022 年起將持續 3 年。 Due to the uneven distribution of resources between urban and rural areas, our company has donated NT\$80,000 per year to fund after-school activities for students at Jinhu Elementary School in Beimen Township. This initiative will continue for 3 years starting from 2022.
舉辦產學合作參訪活動 Organizing industry-academia collaborative visit activities	20,000	讓同學體驗從產品設計到行銷管理的完整流程，期望能誘發其自身潛在獨特風格。 This allows students to experience the complete process from product design to marketing management, with the aim of inspiring their own unique potential style.

公益活動照片及感謝函 Photos of the charity event and the thank-you letter.	
	
關懷鄰里寒冬送暖 Caring for the community and spreading warmth during the cold winter.	



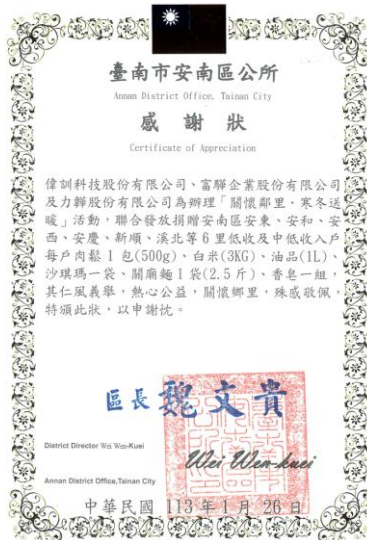
捐贈華山基金會
Donation to the Huashan Foundation.



產學參訪
Industry-academia visit.



參加身障就業博覽會
Participation in the Disability Employment Expo.



安南區公所感謝函
Thank-you letter from the Annan District Office.



華山基金會感謝函
Thank-you letter from the Huashan Foundation.



錦湖國小感謝函
Thank-you letter from Jinhu Elementary School.

附錄

Appendix.

附錄一：GRI 永續性報導準則(GRI 準則)對照表

Appendix 1: GRI Sustainability Reporting Standards (GRI Standards) Comparison Table.

使用聲明 Usage Statement	偉訓科技股份有限公司已依循 GRI 準則報導 2024/1/1~2024/12/31 期間內，GRI 內容索引表中引述的資訊。 HEC Technology Co., Ltd. has reported the information cited in the GRI Content Index for the period from January 1, 2024, to December 31, 2024, in accordance with the GRI Standards.
GRI 1 使用 GRI 1 Usage	GRI 1：基礎 2021 GRI 1: Foundation 2021
適用 GRI 行業準則 Applicable GRI Sector Standards	N/A

GRI 準則類別/主題 GRI Standards Category/Topic	編號 Number	GRI 準則揭露內容 GRI Standards Disclosure Content	對應章節 Corresponding Section	頁碼 Page Number	省略/備註 Omission/Remarks
1. 組織及報導實務 Organization and Reporting Practices					
GRI 2 一般揭露 2021 GRI 2 General Disclosures 2021	2-1	組織詳細資訊 Organization Details	1.1 企業概況 1.1 Company Overview		
	2-2	組織永續報導中包含的實體 Entities Included in the Organization's Sustainability Report	關於本報告書 About This Report		
	2-3	報導期間、頻率及聯絡人 Reporting Period, Frequency, and Contact Person	關於本報告書 About This Report		
	2-4	資訊重編 Information Reworking	關於本報告書 About This Report		
	2-5	外部保證/確信 External Assurance/Verification	關於本報告書 About This Report		
2. 活動與工作者 Activities and Workers					
GRI 2 一般揭露 2021 GRI 2 General Disclosures 2021	2-6	活動、價值鏈和其他商業關係 Activities, Value Chain, and Other Business Relationships	1.1 企業概況 1.1 Company Overview		
	2-7	員工 Employees	5.2 人才招募與培訓 5.2 Talent Recruitment and Training		
	2-8	非員工的工作者 Non-employee Workers	5.2 人才招募與培訓 5.2 Talent Recruitment and Training		
3. 治理 Governance					
GRI 2 一般揭露 2021 GRI 2 General Disclosures 2021	2-9	治理結構及組成 Governance Structure and Composition	2.1 董事會運作 2.1 Board Operations		
	2-10	最高治理單位的提名與遴選 Nomination and Selection of the Highest Governance Body	2.1 董事會運作 2.1 Board Operations		
	2-11	最高治理單位的主席 Chair of the Highest Governance Body	2.1 董事會運作 2.1 Board Operations		
	2-12	最高治理單位於監督衝擊管理的角色 Role of the Highest Governance Body in Overseeing Impact Management	2.1 董事會運作 2.1 Board Operations		
	2-13	衝擊管理的負責人 Person Responsible for Impact Management	2.1 董事會運作 2.1 Board Operations		
	2-14	最高治理單位於永續報導的角色 Role of the Highest Governance Body in Sustainability Reporting	2.1 董事會運作 2.1 Board Operations		
	2-15	利益衝突 Conflict of Interest	2.1 董事會運作 2.1 Board Operations		
	2-16	溝通關鍵重大事件 Communication of Key Significant Events	2.1 董事會運作 2.1 Board Operations		
	2-17	最高治理單位的群體智識 Collective Intelligence of the Highest Governance Body	2.1 董事會運作 2.1 Board Operations		
	2-18	最高治理單位的績效評估 Performance Evaluation of the Highest Governance Body	2.1 董事會運作 2.1 Board Operations		
	2-19	薪酬政策 Compensation Policies	2.1 董事會運作 2.1 Board Operations		
	2-20	薪酬決定流程	2.1 董事會運作		

GRI 準則類別/主題 GRI Standards Category/Topic	編號 Number	GRI 準則揭露內容 GRI Standards Disclosure Content	對應章節 Corresponding Section	頁碼 Page Number	省略/備註 Omission/Remarks
		Compensation Decision-making Process	2.1 Board Operations		
	2-21	年度總薪酬比率 Annual Total Compensation Ratio	5.3 員工福利與保障 5.3 Employee Benefits and Protection		
4. 策略、政策與實務 Strategy, Policies, and Practices					
GRI 2 一般揭露 2021 GRI 2 General Disclosures 2021	2-22	永續發展策略的聲明 Sustainability Strategy Statement	永續期許 Sustainability Expectations		
	2-23	政策承諾 Policy Commitments	2.1 董事會運作 2.1 Board Operations		
	2-24	納入政策承諾 Incorporating Policy Commitments	2.1 董事會運作 2.1 Board Operations		
	2-25	補救負面衝擊的程序 Procedures for Remedying Negative Impacts	2.1 董事會運作 2.1 Board Operations		
	2-26	尋求建議和提出疑慮的機制 Mechanisms for Seeking Advice and Raising Concerns	2.3 法規遵循 2.3 Regulatory Compliance		
	2-27	法規遵循 Regulatory Compliance	2.3 法規遵循 2.3 Regulatory Compliance		
	2-28	公協會的會員資格 Membership in Industry Associations	1.1 企業概況 1.1 Company Overview		
5. 利害關係人議合 Stakeholder Engagement					
GRI 2 一般揭露 2021 GRI 2 General Disclosures 2021	2-29	利害關係人議合方針 Stakeholder Engagement Policy	1.2 利害關係人溝通 1.2 Stakeholder Communication		
	2-30	團體協約 Collective Bargaining Agreements	2.1 董事會運作 2.1 Board Operations		
特定主題準則：200 系列（經濟的主題） Specific Topic Standards: 200 Series (Economic Topics)					
經濟績效 Economic Performance					
GRI 201 經濟績效主題揭露 2016 GRI 201 Economic performance disclosures 2016	201-1	組織所產生及分配的直接經濟價值 Direct Economic Value Generated and Distributed by the Organization	2.2 經濟績效 2.2 Economic Performance		
	201-2	氣候變遷所產生的財務影響及其它風險與機會 Financial Impacts and Other Risks and Opportunities Related to Climate Change	4.2 氣候變遷管理 4.2 Climate Change Management		
	201-3	確定給付制義務與其他退休計畫 Defined Benefit Obligations and Other Retirement Plans	5.3 員工福利與保障 5.3 Employee Benefits and Protection		
	201-4	取自政府之財務援助 Financial Assistance Received from the Government	2.2 經濟績效 2.2 Economic Performance		
市場地位 Market Position					
GRI 202 市場地位主題揭露 2016 GRI 202 Market presence disclosures 2016	202-1	不同性別的基層人員標準薪資與當地最低薪資的比率 The ratio of standard salaries for entry-level employees of different genders to the local minimum wage	5.3 員工福利與保障 5.3 Employee Benefits and Protection		
	202-2	雇用當地居民為高階管理階層的比例 The proportion of local residents employed as senior management	5.2 人才招募與培訓 5.2 Talent Recruitment and Training		
間接經濟衝擊 Indirect Economic Impacts					
GRI 203 間接經濟衝擊主題揭露 2016 GRI 203 Indirect economic impacts disclosures 2016	203-1	基礎設施的投資與支援服務的發展及衝擊 Development and Impact of Infrastructure Investment and Support Services	5.5 社會回饋 5.5 Social Contribution		
	203-2	顯著的間接經濟衝擊 Significant Indirect Economic Impacts	5.5 社會回饋 5.5 Social Contribution		
採購實務 Procurement Practices					
GRI 204 採購實務主題揭露 2016 GRI 204 Procurement practices disclosures 2016	204-1	來自當地供應商的採購支出比例 Proportion of Procurement Expenditure from Local Suppliers	3.3 供應鏈管理 3.3 Supply Chain Management		

GRI 準則類別/主題 GRI Standards Category/Topic	編號 Number	GRI 準則揭露內容 GRI Standards Disclosure Content	對應章節 Corresponding Section	頁碼 Page Number	省略/備註 Omission/Remarks
反貪腐 Anti-corruption					
GRI 205 反貪腐主題揭露 2016 GRI 205 Anti-corruption disclosures 2016	205-1	已進行貪腐風險評估的營運據點 Operational Locations Where Corruption Risk Assessments Have Been Conducted	2.3 法規遵循 2.3 Regulatory Compliance		
	205-2	有關反貪腐政策和程序的溝通及訓練 Communication and Training on Anti-Corruption Policies and Procedures	2.3 法規遵循 2.3 Regulatory Compliance		
	205-3	已確認的貪腐事件及採取的行動 Confirmed Corruption Incidents and Actions Taken	2.3 法規遵循 2.3 Regulatory Compliance		
反競爭行為 Anti-competitive Behavior					
GRI 206 反競爭行為主題揭露 2016 GRI 206 Anti-competitive behavior disclosures 2016	206-1	反競爭行為、反托拉斯和壟斷行為的法律行動 Legal Actions Against Anti-Competitive Practices, Antitrust, and Monopolistic Behavior	2.3 法規遵循 2.3 Regulatory Compliance		
稅務 Taxation					
GRI 207 稅務主題管理揭露 2019 GRI 207 Tax-related management disclosures 2019	207-1	稅務方針 Tax Policy	2.2 經濟績效 2.2 Economic Performance		
	207-2	稅務治理、管控與風險管理 Tax Governance, Control, and Risk Management	2.2 經濟績效 2.2 Economic Performance		
	207-3	稅務相關議題之利害關係人溝通與管理 Stakeholder Communication and Management on Tax-Related Issues	2.2 經濟績效 2.2 Economic Performance		
GRI 207 稅務主題揭露 2019 GRI 207 Tax disclosures 2019	207-4	國別報告 Country-by-Country Reporting	-	-	本公司無使用國別報告。 Our company does not use country-by-country reporting.
特定主題準則：300 系列（環境的主題） Specific Topic Standards: 300 Series (Environmental Topics)					
供應商環境評估 Supplier Environmental Assessment					
GRI 308 供應商環境評估主題揭露 2016 GRI 308 Supplier environmental assessment disclosures 2016	308-1	使用環境標準篩選新供應商 Using Environmental Standards to Screen New Suppliers	3.3 供應鏈管理 3.3 Supply Chain Management		
	308-2	供應鏈中負面的環境衝擊以及所採取的行動 Negative Environmental Impacts in the Supply Chain and Actions Taken	3.3 供應鏈管理 3.3 Supply Chain Management		
特定主題準則：400 系列（社會的主題） Specific Topic Standards: 400 Series (Social Topics)					
員工多元化與平等機會 Employee Diversity and Equal Opportunities					
GRI 405 員工多元化與平等機會主題揭露 2016 GRI 405 Employee Diversity and Equal Opportunity Topic Disclosure 2016	405-1	治理單位與員工的多元化 Diversity in Governance Bodies and Employees	2.1 董事會運作 2.1 Board Operations 5.2 人才招聘與培訓 5.2 Talent Recruitment and Training		
	405-2	女性對男性基本薪資與薪酬的比率 Ratio of Female to Male Base Salary and Compensation	5.3 員工福利與保障 5.3 Employee Benefits and Protection		
不歧視 Non-discrimination					
GRI 406 不歧視主題揭露 2016 GRI 406 Non-Discrimination Topic Disclosure 2016	406-1	歧視事件以及組織採取的改善行動 Discriminatory Incidents and Improvement Actions Taken by the Organization	2.1 董事會運作 2.1 Board Operations		
結社自由與團體協商 Freedom of Association and Collective Bargaining					
GRI 407	407-1	可能面臨結社自由及團體協商風險的營運據點或供應商	2.1 董事會運作		

GRI 準則類別/主題 GRI Standards Category/Topic	編號 Number	GRI 準則揭露內容 GRI Standards Disclosure Content	對應章節 Corresponding Section	頁碼 Page Number	省略/備註 Omission/Remarks
結社自由與團體協商 主題揭露 2016 GRI 407 Freedom of Association and Collective Bargaining Topic Disclosure 2016		Operational Locations or Suppliers at Risk of Freedom of Association and Collective Bargaining Issues	2.1 Board Operations		
童工 Child Labor					
GRI 408 童工主題揭露 2016 GRI 408 Child Labor Topic Disclosure 2016	408-1	營運據點和供應商使用童工之重大風險 Significant Risks of Child Labor at Operational Locations and Suppliers	2.1 董事會運作 2.1 Board Operations		
強迫或強制勞動 Forced or Compulsory Labor					
GRI 409 強迫或強制勞動主題揭露 2016 GRI 409 Forced or Compulsory Labor Topic Disclosure 2016	409-1	具強迫與強制勞動事件重大風險的營運據點和供應商 Operational Locations and Suppliers with Significant Risks of Forced and Compulsory Labor Incidents	2.1 董事會運作 2.1 Board Operations		
保全實務 Security Practices					
GRI 410 保全實務主題揭露 2016 GRI 410 Security Practices Topic Disclosure 2016	410-1	保全人員接受人權政策或程序之訓練 Security Personnel Training on Human Rights Policies or Procedures	5.2 人才招募與培訓 5.2 Talent Recruitment and Training		
當地社區 Local Communities					
GRI 413 當地社區主題揭露 2016 GRI 413 Local Communities Topic Disclosure 2016	413-1	經當地社區議合、衝擊評估和發展計畫的營運活動 Operational Activities with Local Community Consultation, Impact Assessment, and Development Plans	5.5 社會回饋 5.5 Social Contribution		
	413-2	對當地社區具有顯著實際或潛在負面衝擊的營運活動 Operational Activities with Significant Actual or Potential Negative Impacts on Local Communities	5.5 社會回饋 5.5 Social Contribution		
供應商社會評估 Supplier Social Assessment					
GRI 414 供應商社會評估主題揭露 2016 GRI 414 Supplier Social Assessment Topic Disclosure 2016	414-1	使用社會標準篩選新供應商 Using Social Standards to Screen New Suppliers	3.3 供應鏈管理 3.3 Supply Chain Management		
	414-2	供應鏈中負面的社會衝擊以及所採取的行動 Negative Social Impacts in the Supply Chain and Actions Taken	3.3 供應鏈管理 3.3 Supply Chain Management		
行銷與標示 Marketing and Labeling					
GRI 417 行銷與標示主題揭露 2016 GRI 417 Marketing and Labeling Topic Disclosure 2016	417-1	產品和服務資訊與標示的要求 Product and Service Information and Labeling Requirements	3.2 產品與服務 3.2 Products and Services		
	417-2	未遵循產品與服務之資訊與標示相關法規的事件 Incidents of Non-Compliance with Product and Service Information and Labeling Regulations	3.2 產品與服務 3.2 Products and Services		
	417-3	未遵循行銷傳播相關法規的事件 Incidents of Non-Compliance with Marketing and Communication Regulations	3.2 產品與服務 3.2 Products and Services		
客戶隱私 Customer Privacy					
GRI 418 客戶隱私主題揭露 2016 GRI 418 Customer Privacy Topic Disclosure 2016	418-1	經證實侵犯客戶隱私或遺失客戶資料的投訴 Confirmed Complaints of Customer Privacy Violations or Loss of Customer Data	3.2 產品與服務 3.2 Products and Services		

重大主題揭露

Material Topic Disclosure

GRI 編號 GRI Number	議題 Topic	行業準則編號	編號 Number	GRI 準則揭露內容 GRI Standard Disclosure Content	對應章節 Corresponding Section	頁碼 Page Number	省略/備註 Omitted/Remarks
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		Industry Standard Number					
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-1	決定重大主題的流程 Process for Determining Material Topics	1.3 重大主題鑑別 1.3 Identification of major topics.		
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-2	重大主題列表 List of Material Topics	1.3 重大主題鑑別 1.3 Identification of major topics.		
重大主題：物料(原物料溯源) Major topic: Materials (Raw material traceability).							
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	四、綠色環境 四、Green environment		
GRI 301	物料主題揭露 2016 Material Topic Disclosure 2016	-	301-1	所用物料的重量或體積 Weight or Volume of Materials Used	4.3 物料管理 4.3 Material management.		
		-	301-2	使用回收再利用的物料 Materials Used that are Recycled or Reused	4.3 物料管理 4.3 Material management.		
		-	301-3	回收產品及其包材 Recycled Products and Their Packaging Materials	4.3 物料管理 4.3 Material management.		
重大主題：能源&排放 Material Topic: Energy & Emissions							
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	四、綠色環境 Green environment.		
GRI 302	能源主題揭露 2016 Energy Topic Disclosure 2016	-	302-1	組織內部的能源消耗量 Energy consumption within the organization.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	302-2	組織外部的能源消耗量 Energy consumption outside the organization.	-	-	資料統計不易，現階段無法取得，預計未來納入規劃。 Data collection is difficult and currently unavailable, but it is expected to be included in future planning.
		-	302-3	能源密集度 Energy intensity.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	302-4	減少能源消耗 Reduce energy consumption.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	302-5	降低產品和服務的能源需求 Reduce the energy demand of products and services.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
GRI 305	排放主題揭露 2016 Emissions Topic Disclosure 2016	-	305-1	直接(範疇一)溫室氣體排放 Direct (Scope 1) greenhouse gas emissions.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	305-2	能源間接(範疇二)溫室氣體排放 Energy indirect (Scope 2) greenhouse gas emissions.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	305-3	其它間接(範疇三)溫室氣體排放 Other indirect (Scope 3) greenhouse gas emissions.	4.4 節能減碳		

					4.4 Energy conservation and carbon reduction.		
		-	305-4	溫室氣體排放強度 Greenhouse gas emissions intensity.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	305-5	溫室氣體排放減量 Greenhouse gas emissions reduction.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	305-6	臭氧層破壞物質(ODS)的排放 Emissions of ozone-depleting substances (ODS).	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
		-	305-7	氮氧化物(NOx)、硫氧化物(SOx)、及其它顯著的氣體排放 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions.	4.4 節能減碳 4.4 Energy conservation and carbon reduction.		
重大主題：水與放流水 Major topic: Water and wastewater.							
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	四、綠色環境 四、Green environment		
GRI 303	水與放流水 主題管理揭露 2018 Water and Effluents Topic Management Disclosure 2018	-	303-1	共享水資源之相互影響 Interdependence of shared water resources.	4.5 水管理 4.5 Water management.		
		-	303-2	與排水相關衝擊的管理 Management of impacts related to drainage.	4.5 水管理 4.5 Water management.		
	水與放流水 主題揭露 2018 Water and Effluents Topic Management Disclosure 2018	-	303-3	取水量 Water withdrawal.	4.5 水管理 4.5 Water management.		
		-	303-4	排水量 Water discharge.	4.5 水管理 4.5 Water management.		
		-	303-5	耗水量 Water consumption.	4.5 水管理 4.5 Water management.		
重大主題：廢棄物 Major topic: Waste.							
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	四、綠色環境 四、Green environment		
GRI 306	廢棄物主題管理揭露 2020 Waste Topic Management Disclosure 2020		306-1	廢棄物的產生與廢棄物相關顯著衝擊 Generation of waste and significant impacts related to waste.	4.6 廢棄物管理 4.6 Waste management.		
		-	306-2	廢棄物相關顯著衝擊之管理 Management of significant impacts related to waste.	4.6 廢棄物管理 4.6 Waste management.		
	廢棄物主題揭露 2020 Waste Topic Management Disclosure 2020	-	306-3	廢棄物的產生 Generation of waste.	4.6 廢棄物管理 4.6 Waste management.		
		-	306-4	廢棄物的處置移轉 Disposal and transfer of waste.	4.6 廢棄物管理 4.6 Waste management.		
		-	306-5	廢棄物的直接處置 Direct disposal of waste.	4.6 廢棄物管理 4.6 Waste management.		
	廢汙水和廢棄物主題揭露 2016 Wastewater and Waste Topic Disclosure 2016	-	306-3	嚴重洩漏 Severe leakage.	4.6 廢棄物管理 4.6 Waste management.		
重大主題：勞雇關係&勞/資關係&訓練與教育 Major topic: Labor-employer relations & labor/management relations & training and education.							
GRI 3：重大主題 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	五、多元職場		

GRI 3: Material Topics 2021					五、Diverse workplace.		
GRI 401	勞雇關係 主題揭露 2016 Labor Relations Topic Disclosure 2016	-	401-1	新進員工和離職員工 New employees and departing employees.	5.2 人才招募與培訓 5.2 Talent recruitment and training.		
		-	401-2	提供給全職員工（不包含臨時或兼職員工）的福利 Benefits provided to full-time employees (excluding temporary or part-time employees).	5.3 員工福利與保障 5.3 Employee benefits and protection.		
		-	401-3	育嬰假 Parental leave.	5.3 員工福利與保障 5.3 Employee benefits and protection.		
GRI 402	勞/資關係 主題揭露 2016 Labor/Management Relations Topic Disclosure 2016	-	402-1	關於營運變化的最短預告期 Minimum notice period for operational changes.	5.3 員工福利與保障 5.3 Employee benefits and protection.		
GRI 404	訓練與教育主題揭 露 2016 Training and Education Topic- specific Disclosures 2016	-	404-1	每名員工每年接受訓練的平均時數 Average hours of training per employee per year.	5.2 人才招募與培訓 5.2 Talent recruitment and training.		
		-	404-2	提升員工職能及過渡協助方案 Employee skills development and transition assistance programs.	5.2 人才招募與培訓 5.2 Talent recruitment and training.		
		-	404-3	定期接受績效及職業發展檢核的員工百分比 Percentage of employees who undergo regular performance and career development evaluations.	5.2 人才招募與培訓 5.2 Talent recruitment and training.		
重大主題：職業安全衛生 Major topic: Occupational health and safety.							
GRI 3：重大 主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	五、多元職場 五、Diverse workplace.		
GRI 403	職業安全衛生 主題管理揭露 2018 Occupational Health and Safety Topic Management Disclosure 2018	-	403-1	職業安全衛生管理系統 Occupational health and safety management system.	5.4 健康與安全 5.4 Health and safety.		
		-	403-2	危害辨識、風險評估及事故調查 Hazard identification, risk assessment, and incident investigation.	5.4 健康與安全 5.4 Health and safety.		
		-	403-3	職業健康服務 Occupational health services.	5.4 健康與安全 5.4 Health and safety.		
		-	403-4	有關職業安全衛生之工作者參與、諮商與溝通 Worker participation, consultation, and communication regarding occupational health and safety.	5.4 健康與安全 5.4 Health and safety.		
		-	403-5	有關職業安全衛生之工作者訓練 Worker training on occupational health and safety.	5.4 健康與安全 5.4 Health and safety.		
		-	403-6	工作者健康促進 Worker health promotion.	5.4 健康與安全 5.4 Health and safety.		
		-	403-7	預防和減緩與業務關係直接相關聯之職業安全衛 生的衝擊 Prevention and mitigation of occupational health and safety impacts directly related to business activities.	5.4 健康與安全 5.4 Health and safety.		
	職業安全衛生	-	403-8	職業安全衛生管理系統所涵蓋之工作者	5.4 健康與安全		

	主題揭露 2018 Occupational Health and Safety Topic Management Disclosure 2018			Workers covered by the occupational health and safety management system.	5.4 Health and safety.		
		-	403-9	職業傷害 Occupational injuries.	5.4 健康與安全 5.4 Health and safety.		
		-	403-10	職業病 Occupational diseases.	5.4 健康與安全 5.4 Health and safety.		
重大主題：顧客健康與安全 Major topic: Customer health and safety.							
GRI 3：重大主題 2021 GRI 3: Material Topics 2021	管理方針 Management Policy	-	3-3	重大主題管理 Material Topic Management	三、創造價值 三、Creating value.		
GRI 416	顧客健康與安全主題揭露 2016 Customer Health and Safety Topic Disclosure 2016	-	416-1	評估產品和服務類別對健康和安全的衝擊 Assessment of the impact of product and service categories on health and safety.	3.2 產品與服務 3.2 Products and services.		
		-	416-2	違反有關產品與服務的健康和安全法規之事件 Incidents of non-compliance with health and safety regulations related to products and services.	3.2 產品與服務 3.2 Products and services.		

*自訂主題 Custom topic.	編號 Number	GRI 準則揭露內容 GRI Standard Disclosure Content	對應章節 Corresponding Section	頁碼 Page Number	省略/備註 Omitted/Remarks
*產品生命週期管理 Product lifecycle management.					
GRI 3 產品生命週期管理 管理方針 GRI 3 Product lifecycle management Management policy	3-3	重大主題管理 Major topic management.	三、創新價值 三、Innovative value.		
*創新產品與服務 Innovative products and services.					
GRI 3 創新產品與服務 管理方針 GRI 3 Innovative products and services Management policy	3-3	重大主題管理 Major topic management.	三、創新價值 三、Innovative value.		

附錄二：永續會計準則 SASB 對照表

Appendix 2: Sustainability Accounting Standards Board (SASB) Comparison Table.

產業別：電子零組件(科技與通訊_硬體) Industry: Electronic components (Technology and Communications_Hardware).					
揭露主題 Revealing topic	指標編號 Indicator number	揭露指標 Revealing indicator	單位 Unit	2024 年揭露情形 2024 disclosure situation	對應 章節 Corresponding section
產品安全 Product safety	TC-HW-230a.1	識別和解決產品數據安全風險的方法描述 Description of methods to identify and resolve product data security risks	N/A	偉訓科技十分重視對於每位同仁操守品德之要求，並設有法務部門作為內部法律風險評估之諮詢單位。並遵循責任商業聯盟行為準則。 HEC Technology places great importance on the ethical conduct of every employee and has established a legal department as an internal consultation unit for legal risk assessments. The company also adheres to the Responsible Business Alliance (RBA) Code of Conduct. 在產品銷售方面，本公司產品均符合各國國際規範、遵守相關法律規定與客戶要求相關規定，進行產品行銷與標示，所有產品符合安全衝擊評估改善及產品資訊、標示之要求，用最嚴格的標準，落實品質管理制度。於報告期間無發生有關產品在生命週期內違反健康及安全法規和自願性規範遵循，亦無違反有關產品及服務資訊和標示違反法規、違反市場溝通法規、及自願性規範的事件被禁止或有爭議的產品銷售之事件，故未有因違反規定而受罰之情事。 Regarding product sales, all of the company's products comply with international standards in various countries and adhere to relevant legal regulations and customer requirements. Product marketing and labeling are conducted in accordance with these standards. All products meet safety impact assessment improvements and product information and labeling requirements. The company enforces its quality management system with the strictest standards. During the reporting period, there were no violations of health and safety regulations or voluntary standards regarding products throughout their lifecycle. There were also no incidents involving violations of product and service information and labeling regulations, market communication regulations, or voluntary standards, nor were there any prohibited or disputed product sales. Therefore, there were no penalties imposed for regulatory violations.	3.2 產品與服務 3.2 Products and Services

員工多元化和包容性 Employee diversity and inclusion	TC-HW-330a.1	(1)管理人員、(2)技術人員和(3)所有其他員工的性別和種族/族裔代表之百分比 (1) Percentage of gender and racial/ethnic representation for management personnel; (2) Percentage of gender and racial/ethnic representation for technical personnel; (3) Percentage of gender and racial/ethnic representation for all other employees	百分比(%) Percentage (%)	臺灣據點 Taiwan location			5.2 人才招募與培訓 5.2 Talent recruitment and training	
				性別 Gender	男性 Male	女性 Female		
				管理層 Management	65.22%	34.78%		
				技術人員 Technical personnel	43.95%	56.05%		
				所有員工 All employees	46.67%	53.33%		
				比例計算公式：男性管理層人數/總管理層人數。 Ratio calculation formula: Number of male management personnel / Total number of management personnel.				
				中國製造廠 Manufacturing plant in China				
				性別 Gender	男性 Male	女性 Female		
				管理層 Management	83.33%	16.67%		
				技術人員 Technical personnel	50.70%	49.30%		
所有員工 All employees	52.29%	47.71%						
比例計算公式：男性管理層人數/總管理層人數。 Ratio calculation formula: Number of male management personnel / Total number of management personnel.								
產品生命週期管理 Product lifecycle management	TC-HW-410a.1	按收入劃分的產品中包含 IEC 62474 可申報物質的百分比 Percentage of products, classified by revenue, that contain IEC 62474 declarable substances	百分比(%) Percentage (%)	0%			-	-
	TC-HW-410a.2	符合 EPEAT 註冊或同等要求的符合條件產品的百分比（按收入） Percentage of eligible products that meet EPEAT registration or equivalent requirements (by revenue)	百分比(%) Percentage (%)	符合 EPEAT 條件的產品的出貨金額/2024 年偉訓集團總營收=63,714,079/ 7,402,013,000 = 0.86% The shipment value of products that meet EPEAT criteria / Total revenue of HEC Group in 2024 = 63,714,079 / 7,402,013,000 = 0.86%			-	-
	TC-HW-410a.3	符合 ENERGY STAR®標準的合格產品的百分比（按收入） Percentage of eligible products that meet ENERGY STAR® standards (by revenue)	百分比(%) Percentage (%)	不適用 Not applicable			-	-
	TC-HW-410a.4	已報廢產品和電子廢棄物回收的重量與百分比 Weight and percentage of discarded products and electronic waste recycled	公噸(t)、百分比(%) Metric ton (t), Percentage (%)	不適用 Not applicable			-	-

供應鏈管理 Supply chain management	TC-HW-430a.1	一階(tier 1)供應商中 (a)所有供應商、(b)高風險(衝突礦產)供應商通過責任商業聯盟(RBA)驗證審核流程(VAP)或同等流程的百分比 Percentage of Tier 1 suppliers, (a) all suppliers, and (b) high-risk (conflict minerals) suppliers, that pass the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or an equivalent process	百分比(%) Percentage (%)	計算公式=有通過 RBA 認證之供應商家數/總供應商家數 偉訓：1/1=100% 富驊：0% 力驊：0% 東驊：5/173=2.89% 峰德：0% 偉昌豐：3/144=2.08% Calculation formula = Number of suppliers certified by RBA / Total number of suppliers HEC: 1/1 = 100% LFE: 0% OPTIMA: 0% LFD: 5/173 = 2.89% FD: 0% WCF: 3/144 = 2.08%	-	-
	TC-HW-430a.2	一階(tier 1)供應商的 (1)責任商業聯盟(RBA)驗證審核流程(VAP)或同等程序的不符合率，以及(2) (a)首要不符合項和 (b)其他不符合項的相關糾正措施率 (1) Non-compliance rate of Tier 1 suppliers in the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent process, and; (2) The corrective action rate for (a) major non-conformities and (b) other non-conformities.	比率 Ratio	不適用 Not applicable	-	-
原物料溯源 Raw material traceability	TC-HW-440a.1	說明針對使用關鍵爭議原物料的風險管理作為 Explanation of risk management measures for the use of critical conflict raw materials	N/A	本公司無使用衝突礦產之原物料 The company does not use conflict minerals as raw materials.	-	-

活動指標 Activity indicator	指標編號 Indicator number	單位 Unit	說明 Explanation
按產品類別的生產單位數量 Number of production units by product category	TC-HW-000.A	數量 Quantity	產品產量單位(pcs) Product output units (pcs) 電腦週邊產品(Case)：835,569 Computer peripherals (Case): 835,569 電源供應器等資訊產品(Power)：1,837,643 Power supplies and other information products (Power): 1,837,643 總計：2,673,212 Total: 2,673,212
生產設備所在區域 Production equipment location	TC-HW-000.B	平方英尺(ft ²) Square feet (ft ²)	偉訓科技股份有限公司(營運研發總部)：51,389.76 平方英尺(生產面積 1,897 平方公尺) HEC Technology Co., Ltd. (Operations and R&D Headquarters): 51,389.76 square feet (Production area: 1,897 square meters)

			富驊企業股份有限公司：4,067.28 平方英尺(無生產) LFE Enterprises Co., Ltd.: 4,067.28 square feet (No production) 力韓股份有限公司：4,067.28 平方英尺(無生產) OPTIMA Co., Ltd.: 4,067.28 square feet (No production) 安遠偉昌豐電子有限公司：129,120 平方英尺 An Yuan WCF Electronics Co., Ltd.: 129,120 square feet 東莞東驊電子科技有限公司：802,265.6 平方英尺 Dongguan LFD Electronics Technology Co., Ltd.: 802,265.6 square feet 廣東峰德機械有限公司：144,614.4 平方英尺 Guangdong FD Machinery Co., Ltd.: 144,614.4 square feet
自有設施的生產百分比 Percentage of production from owned facilities	TC-HW-000.C	百分比(%) Percentage (%)	從峰德、東驊及偉訓的進耗存表抓出製成品入庫金額，以及在製品進耗存委外加工(OSP)的金額。 From the consumption and inventory table of FD, LFD, and HEC, extract the finished goods warehousing amount and the outsourced processing (OSP) amount for work-in-progress. 換算成台幣，去計算比例(OSP 金額/製成品入庫金額) Convert the amounts to TWD and calculate the ratio (OSP amount / finished goods warehousing amount). 換算後比例為： The calculated ratios are as follows: 峰德：24,362,601 / 367,370,867=7% FD: 24,362,601 / 367,370,867 = 7% 東驊：641,656,911 / 6,371,426,813=10% LFD: 641,656,911 / 6,371,426,813 = 10% 偉訓：10,964,525 / 970,445,402=1% HEC: 10,964,525 / 970,445,402 = 1% 合計：676,984,037 / 7,709,243,082=9% Total: 676,984,037 / 7,709,243,082 = 9% 9%是委由廠外廠商加工，其於 91%皆於自有場所生產製造。 9% represents the amount processed by external vendors, while 91% is produced and manufactured in owned facilities.

附錄三：永續揭露指標-電子零組件業

Appendix III: Sustainability Disclosure Indicators - Electronic Components Industry

編號 Number	指標 Indicator	指標 種類 Indicator type	單位 Unit	2024 年揭露情形 2024 disclosure situation	章節對照 Section comparison	頁碼 Page number
一	消耗能源總量、外購電力百分比及再生能源使用率 Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	量化 Quantification	十億焦耳、百分比 (%) Billion joules, percentage (%)	1. 臺灣據點總能源使用量 4,014.34 GJ；中國製造廠總能源使用量 87,867.34 GJ。 Total energy consumption at Taiwan location: 4,014.34 GJ; Total energy consumption at manufacturing plant in China: 87,867.34 GJ. 2. 臺灣據點外購電力 98.79%；中國製造廠外購電力 76.99%。 Purchased electricity percentage at Taiwan location: 98.79%; Purchased electricity percentage at manufacturing plant in China: 76.99%. 3. 本公司目前 100%使用台電電力，現階段未使用再生能源，未來三年內預計於屋頂架設太陽能板。 The company currently uses 100% electricity from Taipower and has not yet adopted renewable energy. Solar panels are planned to be installed on the rooftops within the next three years.	4.4 節能減碳 4.4 Energy saving and carbon reduction	
二	總取水量及總耗水量 Total water intake and total water consumption	量化 Quantification	千立方公尺 (1,000m³) Cubic meters (1,000m³)	1. 臺灣據點 2024 年總取水量 4.86 千立方公尺；中國製造廠 2024 年總取水量 190.89 千立方公尺。 Total water intake at Taiwan location in 2024: 4.86 thousand cubic meters; Total water intake at manufacturing plant in China in 2024: 190.89 thousand cubic meters. 2. 臺灣據點 2024 年總耗水量 0 千立方公尺；中國製造廠 2024 年總耗水量 14.02 千立方公尺。 Total water consumption at Taiwan location in 2024: 0 thousand cubic meters; Total water consumption at manufacturing plant in China in 2024: 14.02 thousand cubic meters.	4.5 水管理 4.5 Water management	
三	所產生有害廢棄物之重量及回收百分比 Weight of hazardous waste generated and recycling percentage	量化 Quantification	公噸(t)、百分比(%) Metric ton (t), Percentage (%)	1. 臺灣據點 2024 年有害廢棄物之重量為 0 公噸，有害廢棄物之回收百分比為 0%。 The weight of hazardous waste at the Taiwan site in 2024 is 0 tons, with a recycling percentage of 0%.	4.6 廢棄物管理 4.6 Waste management	

編號 Number	指標 Indicator	指標 種類 Indicator type	單位 Unit	2024 年揭露情形 2024 disclosure situation	章節對照 Section comparison	頁碼 Page number
				2. 中國製造廠 2024 年有害廢棄物之重量為 64.67 公噸，有害廢棄物之回收百分比為 0%。 The weight of hazardous waste at the manufacturing plant in China in 2024 is 64.67 tons, with a recycling percentage of 0%.		
四	說明職業災害類別、人數及比率 Explanation of occupational accident categories, number of cases, and rates	量化 Quantification	數量，比率(%) Quantity, percentage (%)	2024 年偉訓科技、偉昌豐及峰德無職業災害紀錄，比率為 0%。 In 2024, HEC Technology, WCF, and FD had no occupational accident records, with a rate of 0%。 惟東驊廠發生六起工傷事件，皆已依相關規定完成調查與檢討，並落實後續改善措施，同步強化預防機制，以降低類似事故再次發生之風險。2024 年共 6 人；1.95%。 However, LFD factory experienced six work-related injury incidents, all of which have been investigated and reviewed according to relevant regulations. Follow-up improvement measures have been implemented, and preventive mechanisms have been strengthened to reduce the risk of similar incidents recurring. In 2024, there were a total of 6 cases, with a rate of 1.95%.	5.4 健康與安全 5.4 Health and Safety	
五	產品生命週期管理之揭露：含報廢產品及電子廢棄物之重量以及再循環之百分比(註 1) Disclosure of product lifecycle management: Including the weight of discarded products and electronic waste, and the recycling percentage (Remarks 1)	量化 Quantification	公噸(t)、百分比(%) Metric ton (t), Percentage (%)	臺灣營運據點、中國製造廠再循環之百分比 0%。 The recycling percentage at the Taiwan operational site and the manufacturing plant in China is 0%.	4.3 物料管理 4.3 Material Management	
六	與使用關鍵材料相關的風險管理之描述 Description of risk management related to the use of critical materials	質化描述 Qualitative Description	不適用 Not applicable	【關鍵材料之風險管理作為】 【Risk Management Measures for Critical Materials】 1. 本公司無使用衝突礦產之原物料。 The company does not use conflict minerals in its raw materials. 2. 針對原物料價格波動風險，本公司已建立備庫機制，預先儲備約半年用量，以降低市場波動衝擊。 To mitigate the risk of raw material price fluctuations, the company has established a stockpile mechanism, reserving approximately six months'		-

編號 Number	指標 Indicator	指標 種類 Indicator type	單位 Unit	2024 年揭露情形 2024 disclosure situation	章節對照 Section comparison	頁碼 Page number
				worth of inventory in advance to reduce the impact of market volatility. 3. 針對供應商可能因氣候因素無法交貨或發生倒閉情形，本公司已預先篩選並備有三家合格替代供應商，以確保供應穩定。 To address the risk of suppliers being unable to deliver or going bankrupt due to climate-related factors, the company has pre-screened and maintains three qualified alternative suppliers to ensure stable supply.		
七	因與反競爭行為條例相關的法律訴訟而造成的金錢損失總額 Total monetary loss caused by legal lawsuits related to anti-competitive behavior regulations	量化 Quantification	報導貨幣 Reporting Currency	2024 年本公司無因反競爭行為、反托拉斯和壟斷行為而造成的法律訴訟案件。 In 2024, the company had no legal lawsuits arising from anti-competitive behavior, antitrust, or monopolistic actions.	2.3 法規遵循 2.3 Regulatory Compliance	
八	依產品類別之主要產品產量 Main product output by product category	量化 Quantification	依產品類型而不同 It varies by product type.	產品產量單位(pcs) Product Output Units (pcs) 電腦週邊產品(Case)：835,569 Computer Peripherals (Case): 835,569 電源供應器等資訊產品(POWER)：1,837,643 Power Supplies and Other Information Products (POWER): 1,837,643 總計：2,673,212 Total: 2,673,212	-	-

註 1：包含下腳料賣出或其他回收處理，應提供相關說明。

Remark 1: Includes scrap material sold or other recycling treatments, relevant explanations should be provided.

附錄四：上市公司氣候相關資訊

Appendix 4: Climate-Related Information of Listed Companies

1 氣候相關資訊執行情形

Climate-Related Information Implementation Status

項目 Item	對應章節 Corresponding Section	頁碼 Page Number
1.敘明董事會與管理階層對於氣候相關風險與機會之監督及治理。 Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	4.2 氣候變遷管理 4.2 Climate Change Management	
2.敘明所辨識之氣候風險與機會如何影響企業之業務、策略及財務(短期、中期、長期)。 Explain how the identified climate risks and opportunities impact the company's business, strategy, and financials (short-term, medium-term, long-term).	4.2 氣候變遷管理 4.2 Climate Change Management	
3.敘明極端氣候事件及轉型行動對財務之影響。 Describe the financial impact of extreme climate events and transition actions.	4.2 氣候變遷管理 4.2 Climate Change Management	
4.敘明氣候風險之辨識、評估及管理流程如何整合於整體風險管理制度。 Explain how the identification, assessment, and management of climate risks are integrated into the overall risk management framework.	4.2 氣候變遷管理 4.2 Climate Change Management	
5.若使用情境分析評估面對氣候變遷風險之韌性，應說明所使用之情境、參數、假設、分析因子及主要財務影響。 If scenario analysis is used to assess the resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	-	
6.若有因應管理氣候相關風險之轉型計畫，說明該計畫內容，及用於辨識及管理實體風險及轉型風險之指標與目標。 If there are transformation plans to manage climate-related risks, explain the contents of the plans, as well as the indicators and targets used to identify and manage physical and transition risks.	-	
7.若使用內部碳定價作為規劃工具，應說明價格制定基礎。 If internal carbon pricing is used as a planning tool, explain the basis for setting the price.	-	
8.若有設定氣候相關目標，應說明所涵蓋之活動、溫室氣體排放範疇、規劃期程，每年達成進度等資訊；若使用碳抵換或再生能源憑證(RECs)以達成相關目標，應說明所抵換之減碳額度來源及數量或再生能源憑證(RECs)數量。 If climate-related goals are set, describe the activities covered, greenhouse gas emission scopes, timelines, and progress toward annual targets. If carbon offsetting or renewable energy certificates (RECs) are used to achieve related goals, explain the source and amount of the offset reduction or the number of RECs used.	-	
9.溫室氣體盤查及確信情形與減量目標、策略及具體行動計畫(另填於 1-1 及 1-2)。 Greenhouse gas inventory and assurance status, along with reduction targets, strategies, and specific action plans (also filled in sections 1-1 and 1-2).	1-1 最近二年度公司溫室氣體盤查及確信情形 1-1 Recent Two-Year Company Greenhouse Gas Inventory and Assurance Status 1-2 溫室氣體減量目標、策略及具體行動計畫 1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans	

1-1 最近二年度公司溫室氣體盤查及確信情形

Recent Two-Year Company Greenhouse Gas Inventory and Assurance Status

1-1-1 溫室氣體盤查資訊

Greenhouse Gas Inventory Information

敘明溫室氣體最近兩年度之排放量(噸 CO₂e)、密集度(噸 CO₂e/百萬元)及資料涵蓋範圍。

Describe the greenhouse gas emissions (tons of CO₂e), intensity (tons of CO₂e per million), and data coverage for the most recent two years.

依上市櫃公司永續發展路徑圖規定至少應揭露

According to the regulations of the Sustainable Development Roadmap for listed companies, at least the following should be disclosed:

1. 母公司個體應自 2025 年開始盤查，於 2026 年揭露盤查資訊。

The parent company should begin inventorying from 2025 and disclose the inventory information in 2026.

2. 合併財務報告子公司應自 2026 年開始盤查，於 2027 年揭露盤查資訊。

Subsidiaries under the consolidated financial report should begin inventorying from 2026 and disclose the inventory information in 2027.

偉訓科技依循國際標準組織（ISO）發布之 ISO 14064-1 溫室氣體盤查標準建立溫室氣體盤查機制。自 2022 年起，每年定期盤查母公司及子公司之溫室氣體排放量，完整掌握溫室氣體使用及排放狀況，資料涵蓋範圍偉訓科技、富驛企業、力華、東驛、峰德、偉昌豐。近兩年度溫室氣體盤查數據係依據營運控制法彙總包括母公司及子公司營運據點之溫室氣體排放量，說明如下：

HEC Technology has established a greenhouse gas inventory mechanism based on the ISO 14064-1 greenhouse gas inventory standards issued by the International Organization for Standardization (ISO). Starting from 2022, the company conducts regular annual inventories of greenhouse gas emissions from both the parent company and its subsidiaries, fully monitoring the use and emissions of greenhouse gases. The data coverage includes HEC Technology, LFE Enterprises, OPTIMA, LFD, FD, and WCF. The greenhouse gas inventory data for the past two years has been aggregated based on the operational control approach, including emissions from both the parent company and subsidiary operational sites, as described below:

		2023 年 2023 Year		2024 年 2024 Year	
		排放量 (噸 CO ₂ e) Emissions (tons of CO ₂ e)	密集度 (噸 CO ₂ e/營業 額新臺幣百萬元) Intensity (tons of CO ₂ e per million NTD in revenue)	排放量 (噸 CO ₂ e) Emissions (tons of CO ₂ e)	密集度 (噸 CO ₂ e/營業額 新臺幣百萬元) Intensity (tons of CO ₂ e per million NTD in revenue)
母公司 Parent Company	範疇一：直接溫室氣體排放 Scope 1: Direct Greenhouse Gas Emissions	27.4024		19.9767	
	範疇二：間接溫室氣體排放 Scope 2: Indirect Greenhouse Gas Emissions	476.6310		459.7231	
	小計 Subtotal	504.0334		479.6998	
合併財務報 告所有子公 司 All subsidiaries under the consolidated financial report	範疇一：直接溫室氣體排放 Scope 1: Direct Greenhouse Gas Emissions	1,840.7164		1,459.3941	
	範疇二：間接溫室氣體排放 Scope 2: Indirect Greenhouse Gas Emissions	10,712.2939		8,379.5322	
	小計 Subtotal	12,553.0103		9,838.9263	
總計 Total		13,057.0437	1.6051	10,318.6261	1.3940
		2023 年 2023 Year		2024 年 2024 Year	
		排放量 (噸 CO ₂ e) Emissions (tons of CO ₂ e)	密集度 (噸 CO ₂ e/營業 額新臺幣百萬元) Intensity (tons of CO ₂ e per million NTD in revenue)	排放量 (噸 CO ₂ e) Emissions (tons of CO ₂ e)	密集度 (噸 CO ₂ e/營業額 新臺幣百萬元) Intensity (tons of CO ₂ e per million NTD in revenue)

			Intensity (tons of CO2e per million NTD in revenue)		million NTD in revenue)
母公司 Parent Company	範疇三：其他間接溫室氣體排放 Scope 3: Other Indirect Greenhouse Gas Emissions	221.3051		206.8004	
合併財務報 告所有子公 司 All subsidiaries under the consolidated financial report	範疇三：其他間接溫室氣體排放 Scope 3: Other Indirect Greenhouse Gas Emissions	12,987.167		3,280.4619	
總計 Total		13,208.4721	1.6237	3,487.2623	0.4711

註 1：直接排放量（範疇一，即直接來自於公司所擁有或控制之排放源）及能源間接排放量（範疇二，即來自於輸入電力、熱或蒸氣而造成間接之溫室氣體排放）及其他間接排放量（範疇三，即由公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源）。

Remark 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the company), energy indirect emissions (Scope 2, i.e., indirect greenhouse gas emissions from the consumption of purchased electricity, heat, or steam), and other indirect emissions (Scope 3, i.e., emissions generated by the company's activities but not related to energy consumption, and arising from sources owned or controlled by other companies).

註 2：直接排放量及能源間接排放量資料涵蓋範圍，應依臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」（下稱本作業辦法）第 4 條之 1 第 2 項規定所定時程辦理，其他間接排放量資訊得自願揭露。

Remark 2: The scope of direct emissions and energy indirect emissions data should be handled according to the schedule specified in Article 4-1, Paragraph 2 of the Taiwan Stock Exchange's "Operational Procedures for Listed Companies to Prepare and File Sustainability Reports" (hereinafter referred to as the Procedures), while information on other indirect emissions may be disclosed voluntarily.

註 3：溫室氣體盤查標準：國際標準組織（International Organization for Standardization, ISO）發布之 ISO 14064-1。

Remark 3: Greenhouse gas inventory standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

註 4：溫室氣體排放量之密集度以營業額（新臺幣百萬元）計算之數據。

Remark 4: Greenhouse gas emissions intensity is calculated using revenue (in million NTD).

註 5：因資料涵蓋範圍以臺灣據點（偉訓科技、富驊企業、力韋、東驊、偉昌豐、峰德）為主體，故組織特定度量值以合併財務報表之營業收入(百萬元)做為計算之基礎。2023 年：8,134.733，2024 年：7,402.013。

Remark 5: As the data coverage primarily focuses on Taiwan-based sites (HEC Technology, LFE Enterprises, OPTIMA, LFD, WCF, FD), organizational-specific metrics are based on the consolidated financial statements' revenue (million NTD). 2023: 8,134.733, 2024: 7,402.013.

註 6：更新 2023 年之歷史數據：由於 2023 年溫室氣體盤查之第三方查證結果於 ESG 報告書發行後完成，故歷史數據於 2024 年 ESG 報告書進行更新。

Remarks 6: Updated historical data for 2023: As the third-party verification results for the 2023 greenhouse gas inventory were completed after the publication of the ESG report, historical data was updated in the 2024 ESG report.

1-1-2 溫室氣體確信資訊

Greenhouse Gas Assurance Information

敘明最近兩年度確信情形說明，包括確信範圍、確信機構、確信準則及確信意見。

Describe the assurance status for the most recent two years, including the scope of assurance, the assurance provider, the assurance standards, and the assurance opinion.

偉訓科技自 2021 年起參考 ISO 14064-1:2018 溫室氣體盤查標準進行自主性溫室氣體盤查，未經第三方查證；於 2022 年起依循 ISO 14064-1:2018 溫室氣體盤查標準進行溫室氣體盤查，經由第三方查證。惟依據金管會制定的「上市上櫃公司永續發展路徑圖」規範，本公司預計將於 2028 年完成個體母公司確信情形；另有關合併報表子公司溫室氣體盤查與確認得情形，本公司預計於 2027 年完成合併報表子公司之溫室氣體盤查，並於 2029 年完成合併報表子公司之溫室氣體盤查情形。

HEC Technology has been conducting self-conducted greenhouse gas inventories based on the ISO 14064-1:2018 standard since 2021, without third-party verification. Starting from 2022, the company has been following the ISO 14064-1:2018 standard

for greenhouse gas inventories, which are now verified by a third party. However, according to the "Sustainable Development Roadmap for Listed and OTC Companies" set by the Financial Supervisory Commission, the company plans to complete assurance for the parent company's individual inventory by 2028. Regarding the greenhouse gas inventories and verification for subsidiaries under the consolidated financial statements, the company plans to complete the greenhouse gas inventories for these subsidiaries by 2027 and complete the assurance for these subsidiaries by 2029.

註 1：應依本作業辦法第 4 條之 1 第 3 項規定所定時程辦理。

Remark 1: The schedule should be handled according to the provisions set forth in Article 4-1, Paragraph 3 of the "Operational Procedures for Listed Companies to Prepare and File Sustainability Reports."

註 2：確信機構應符合臺灣證券交易所股份有限公司及財團法人中華民國證券櫃檯買賣中心訂定之永續報告書確信機構相關規定。

Remark 2: The assurance provider should comply with the relevant regulations for sustainability report assurance providers established by the Taiwan Stock Exchange Corporation and the Taiwan Over-the-Counter Securities Exchange.

1-2 溫室氣體減量目標、策略及具體行動計畫

Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

敘明溫室氣體減量基準年及其數據、減量目標、策略及具體行動計畫與減量目標達成情形。

Describe the baseline year for greenhouse gas reduction, the corresponding data, reduction targets, strategies, specific action plans, and progress towards achieving the reduction targets.

溫室氣體減量目標

Greenhouse Gas Reduction Targets

【能源減量目標】

[Energy Reduction Targets]

偉訓科技、偉昌豐：

HEC Technology, WCF:

- 短期目標(1-3 年)：減少電力使用量 3%，實施節能措施並汰換 LED 燈具。
Short-term Target (1-3 years): Reduce electricity usage by 3%, implement energy-saving measures, and replace lighting with LED fixtures.
- 中期目標(3-7 年)：減少電力使用量 10%，汰換 300 噸空調系統，使用 VRF 多聯式變頻空調主機。
Medium-term Target (3-7 years): Reduce electricity usage by 10%, replace 300 tons of air conditioning systems, and use VRF (Variable Refrigerant Flow) air conditioning systems.
- 長期目標：推動智慧電網及除能系統，加裝太陽能板以購買再生能源，實現電力系統碳中和。
Long-term Target: Promote smart grids and energy storage systems, install solar panels for renewable energy purchases, and achieve carbon neutrality for the electricity system.

【排放減量目標】

[Emission Reduction Targets]

偉訓科技以 2024 年為基準年：

HEC Technology (2024 as the baseline year):

- 短期目標：5 年內減少 3% 的溫室氣體排放。
Short-term Target: Reduce greenhouse gas emissions by 3% within 5 years.
- 中期目標：2030 年前減少 15% 的溫室氣體排放。
Medium-term Target: Reduce greenhouse gas emissions by 15% by 2030.
- 長期目標：2050 年前各營運據點溫室氣體排放為零。
Long-term Target: Achieve net-zero greenhouse gas emissions at all operational sites by 2050.

偉昌豐以 2021 年為基準年：

WCF (2021 as the baseline year):

- 持續導入節能減碳技術，升級生產設備，減少碳排放量 30%，每年單位產值溫室氣體排放減少 1%。
Continuously implement energy-saving and carbon reduction technologies, upgrade production equipment, and reduce carbon emissions by 30%, with a 1% annual reduction in greenhouse gas emissions per unit of output.
- 2024 年已完成所有合併報表子公司之溫室氣體盤查，2027 年完成所有合併報表子公司 ISO 14064-1 盤查驗證。
By 2024, complete greenhouse gas inventories for all consolidated subsidiaries, and complete ISO 14064-1 verification for all consolidated subsidiaries by 2027.

【能源、排放減量目標】

[Energy and Emission Reduction Targets]

東驛以 2019 年為基準年：

LFD (2019 as the baseline year):

- 短期目標(2020-2025 年)：單產值碳排放能耗減少 13%。
Short-term Target (2020-2025): Reduce carbon emissions per unit of output by 13%.
- 中期目標(2030 年)：碳排放能耗減少 25%。
Medium-term Target (2030): Reduce carbon emissions per unit of output by 25%.

- 長期目標(2060 年)：達到碳中和。
Long-term Target (2060): Achieve carbon neutrality.

溫室氣體減量策略及具體行動計畫

Greenhouse Gas Reduction Strategies and Specific Action Plans

偉訓集團訂定相關節能減碳政策藉以減少能源消耗，有關減量策略及具體行動計畫詳如【4.4 節能減碳】節能減碳方案表。

HEC Group has established energy-saving and carbon reduction policies to reduce energy consumption. Detailed reduction strategies and specific action plans are provided in the [4.4 Energy-Saving and Carbon Reduction] section.

2024 年減量達成情形

2024 Reduction Achievement Status

偉訓科技、偉昌豐：

HEC Technology, WCF:

- 定期監測電力使用量，於用電量大的設備加裝專用電表，進行紀錄以作為節能措施成效依據。
Regularly monitor electricity usage, install dedicated meters on high-energy-consuming equipment, and record data as a basis for evaluating energy-saving effectiveness.
- 藉由溫室氣體盤查，找出重大排放源進行減量措施，以每年溫盤結果作為成效依據。
Identify significant emission sources through greenhouse gas inventories and implement reduction measures, using annual inventory results as a basis for evaluating effectiveness.

東驛：

LFD:

- 2024 年單位產值能耗較去年增加 18.8%，2020-2025 同比 2019 年累計減排量 57%。
In 2024, energy consumption per unit of output increased by 18.8% compared to last year. From 2020-2025, cumulative emission reductions compared to 2019 amounted to 57%.

註 1：應依本作業辦法第 4 條之 1 第 4 項規定所定時程辦理。

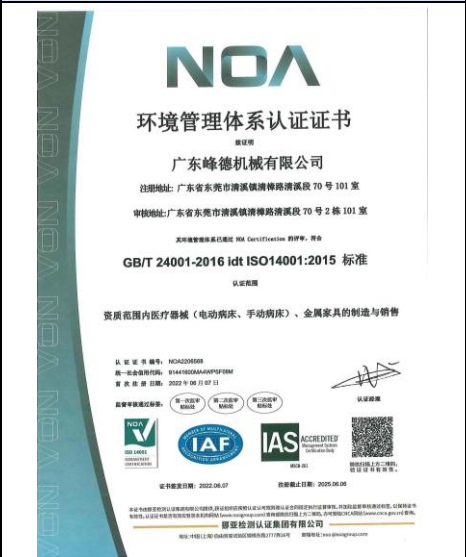
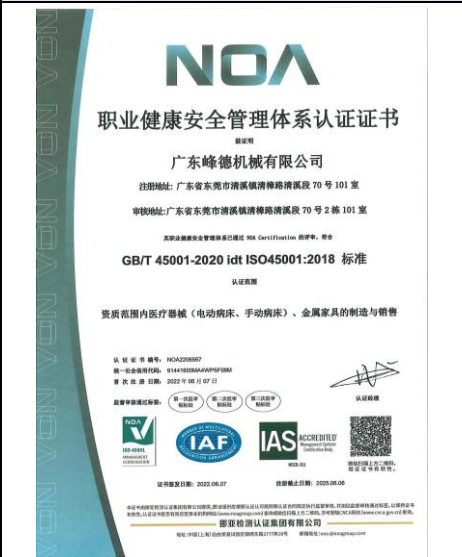
Remark 1: The schedule should be handled according to the provisions set forth in Article 4-1, Paragraph 4 of the "Operational Procedures for Listed Companies to Prepare and File Sustainability Reports."

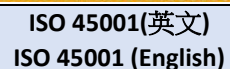
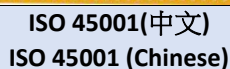
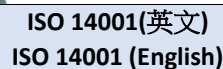
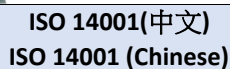
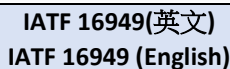
註 2：基準年應為以合併財務報告邊界完成盤查之年度，例如依本作業辦法第 4 條之 1 第 2 項規定，資本額 100 億元以上之公司應於 2025 年完成 2024 年度合併財務報告之盤查，故基準年為 2024 年，倘公司已提前完成合併財務報告之盤查，得以該較早年度為基準年，另基準年之數據得以單一年度或數年度平均值計算之。

Remark 2: The baseline year should be the year in which the greenhouse gas inventory for the consolidated financial report boundary is completed. For example, according to the provisions of Article 4-1, Paragraph 2 of these procedures, companies with a capital of over NT\$10 billion should complete the inventory for the 2024 consolidated financial report by 2025, thus making 2024 the baseline year. If the company has already completed the inventory for the consolidated financial report earlier, that earlier year may be used as the baseline year. Additionally, the data for the baseline year can be calculated using either a single year's data or an average over multiple years.

附錄五：外部證書

Appendix 5: External Certifications

		
ISO/IEC 27001:2022	RBA	ISO 9001:2015
		
TÜV IEC 62368-1 (TMP)	ISO 14001	ISO 45001
		
ISO 9001(中文) ISO 9001 (Chinese)	ISO 9001(英文) ISO 9001 (English)	IATF 16949(中文) IATF 16949 (Chinese)



afao 獨立保證意見聲明書 信測科技股份有限公司 2024 年永續報告書 「法國標準協會」於1926年成立，作為法國國家標準的主管機構，並擔任「國際標準組織」的常任觀察員代表。此外如加拿大標準協會之一，永續保證工作由「法國標準協會」亞太公司「法國保證協會有限公司」執行，國際成員均與本協會簽署，並接受AA1000 AS、AFAP 26000、ISO 9001、ISO 14001、ISO 14064、ISO 45001、ISO 50001等永續相關之品質、環境、能源、社會與社會責任等標準的訓練，並擁有專業稽核員或顧問之資格。法國國際保證股份有限公司（以下簡稱信測）與信測科技股份有限公司（以下簡稱信測）為相互獨立之實體，法國聯合保證協會等單位所進行之外，並未涉及或介入信測永續報告書之準備過程。 責任 信測負責報告中所言之永續報導事項；在永續報告書中所對臺灣與海外營運地點的組織、環境與社會面向之管理與改善進行報導。 信測負責報告中所載的範圍與方法，為信測及其利害關係人提供一份獨立保證意見聲明書，未能明確提供使用，不對其也適用負責。 範圍與標準 信測與法國標準協會的保證範圍包括： 1. 永續報告書範疇：「信測科技股份有限公司2024年永續報告書」第兩篇第一版。 2. 依據法國AA1000保證標準(v3)之第一版國際型進行國際評量，需符合信測評估達信AA1000普魯尼原則(2018)的符合程度。 3. 信測報告書包含諸多附錄詳細描述主主題評估與相關組織，系統與管理以及可取得之績效資訊，以及下列附錄事項的選用的情況： ◆ GRI永續報導系列 ◆ TCFD氣候相關財務揭露 ◆ SASB準則 方法 1. 報告書採信用 GRI 永續報導準則進行報導，對報告書內容符合 GRI 準則的一般揭露與特定主題揭露進行審查。 2. 查閱信測相關人員進行訪談，確認利害關係人的溝通回應機制、意見回饋與調查主題與政策與否，然而，並不直接與相關外部利害關係人。 3. 與報告書編制相關的所有文件、數據和資訊由受保證與相關人員的訪談進行審查。	afao ◆ 基於風險評量，審查相關做法、蒐集與管理報告書中所披露的資訊與數據之資料的歷程。 ◆ 藉由訪談各組負責人員，檢閱與相關相關的文件、資料與資訊，評估報告書內容之支持性資料與證據來源分類。 結論 ◆ AA1000普魯尼原則 完整性 信測已清楚表明利害關係人的參與，並建立重大主題議題，發展及達成永續議題具有積極且策略性的回應，報告書已包含主主題與相關揭露，社會及治理的訊息，足以支持該組織對各方利害關係人關注議題的回應，展現該組織在包容原則的具體行動。 重大性 信測已參考相關國際標準所建立之重大主題清單，繼而對其環境與社會利害關係人的利益與重要的重大主題，並在報告書中反映該組織對重大主題選擇的優先程序，報告書中已揭露重大主題的衡量的管理方案內容，展現該組織實踐重大性原則的具體成果。 一致性 信測已遵循報告書涵蓋資源、治理、應變與社會的資訊，與利害關係人得以對該公司的治理與管理現況進行了解，並未對該報告書所披露的資訊要求，藉由內部管理系統定期監控、量測與調整，將資訊與主主題的資訊與回應回饋給利害關係人與報導要求。 可靠性 信測已在報告書中展示了一個國際化與公平評估衡量的過程，包括一系列來自層次的環境、社會與治理主題，對於其營運活動所帶來的衝擊，已透過定性和定量的目標來達成量測和評估。未來可繼續披露資訊，有助於以量化或質化的方式進行量測，監督與目標設定，以提供內部外部利害關係人的認知與理解，並用於管理與改進。 ◆ GRI 永續報導準則 基於審查的結果，確認報告書中一般揭露與特定主題揭露與重大主題管理揭露需求，已達信GRI永續報導準則之要求，未來可持續揭露標準要求，臺灣與香港各營運地點，提供充分完整的永續資訊給利害關係人。 ◆ TCFD氣候相關財務揭露 基於審查的結果，報告書已採TCFD氣候資訊治理、策略、風險管理與目標和目前及未來，披露氣候變遷對營運的影響與應對措施，目標已符合TCFD基本原則，未來可持續與氣候變遷分析，以評估與調整策略與否，並將落實行動對財務的影響與潛在。 ◆ SASB 準則 基於審查之結果，報告書已參考SASB準則的永續性主題與指標，活動繼續進行相關管理與	afao 路，未來可持續要求來求，由內部部門與營運的進行蒐集與報導，提供其價值資訊給投資人。 意見聲明 依據信測AA1000保證標準(v3)的系統程序及GRI永續報導準則，已獲得完整的永續性報告書保證原則，目前認為信測所披露的資訊證據與揭露資訊的所有事實，資料公允的揭露，有效達成信測的系統永續性標準目的之情況出於使用，我們認為「信測科技股份有限公司2024年永續報告書」內容，對於信測的相關運作與持續性提供了一個公允的觀點。我們相信有關信測在2024年內的事務，社會及環境等之社會及環境價值被正確地呈現。 保證等級 依據AA1000保證標準(v3)，我們提供保證報告書中所披露的範圍與方法，審定本聲明書為中度保證等級。
afnor GROUP	afnor GROUP	AA1000 Licensed Report 000-84/V3-0QVCA Dr. August Tsai 信測與評鑑中心 理事 2025年08月07日 臺灣環境、社會及治理(ESG)資訊、ESG(ESG)資訊 信測與評鑑中心有限公司 臺灣環境、社會及治理(ESG)資訊 電話：+886(2)2918666 傳真：+886(2)2917899 網址：https://www.afnor.com.tw afnor GROUP

The image displays four pages from the AFNOR Assurance Statement 2024. The top-left page is the 'Introduction' section, featuring the AFNOR logo and the title 'Independent Assurance Statement'. It states that the AFNOR GROUP was established in 1956 and is the National Standardization Body of France. The top-right page is the 'Assurance Level' section, which mentions the AA1000 Assurance Standard (v3) and states that the assurance was conducted at a 'moderate level'. The middle-left page is the 'Methodology' section, detailing the process of verification, including the use of external stakeholders and the review of documents and information. The middle-right page is the 'Conclusion' section, which states that the AA1000 Accountability Principles and Inclusivity were followed. The bottom-left page is the 'AFNOR Assurance Statement 2024' cover page, which includes the AFNOR logo, the title 'AFNOR Assurance Statement 2024', and the date 'April 2024'. The bottom-right page is the 'AFNOR Assurance Statement 2024' cover page, which includes the AFNOR logo, the title 'AFNOR Assurance Statement 2024', and the date 'April 2024'.