



2024

Corporate Sustainability Report



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Top the Perfection. Point to the Future.

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The world begins with a single point, igniting a brighter future.

Through technological innovation, Topoint Technology steadily ascends to new heights.

Each precise point shapes the brilliance of tomorrow, sketching a shared blueprint of wisdom for the world.

As a pioneer in sustainable development, we connect industry partners and circular resources, harnessing the power of technology to realize symbiotic growth, and gathering every ounce of momentum for progress.

Like a sharp edge breaking through barriers, we push forward, layer by layer, unlocking infinite possibilities and lighting up the future.



About This Report GRI 2-1~2-5

Welcome to the 2024 Corporate Sustainability Report of Topoint Technology Inc. (hereinafter referred to as “Topoint Technology” or “Topoint”). This report presents Topoint’s sustainability management and performance across the three dimensions of Environmental (E), Social (S), and Governance (G), demonstrating our commitment to transparency while responding to issues of concern to our stakeholders. Looking ahead, we will continue to enhance our practices on various topics to meet stakeholder expectations and to reaffirm our determination in pursuing sustainable development.

Corresponding Standards

Issuing Organization	Corresponding Standards
Global Reporting Initiative (GRI)	GRI Standards, 2021 version (Referenced Option)
Taiwan Stock Exchange (TWSE)	Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
Sustainability Accounting Standards Board (SASB)	Industrial Machinery & Goods
United Nations (UN)	Sustainable Development Goals (SDGs)
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD)

Report Scope

The reporting period of this Sustainability Report covers January 1, 2024 to December 31, 2024. Considering the scale of operations and relevance to core business activities, the scope of this report includes Topoint’s parent company in Taiwan and the Shulin Plant in New Taipei City (hereinafter referred to as “Topoint Taiwan” or “Topoint-TW”), as well as its subsidiary in Chinese Mainland, Shanghai Topoint Precision Technology Co., Ltd. (hereinafter referred to as “Topoint Shanghai” or “Topoint-SH”).

The report covers material topics, management approaches, action plans, and related operational performance. Any mention of significant operational sites refers to the aforementioned scope.

In addition, financial information, workforce structure analysis, product patent protection, and other related data presented in this report encompass the entire Topoint Group.



Internal Audit

The data and information in this report are provided by various departments of Topoint-TW and Topoint-SH, and reviewed by department heads. They are then compiled and examined by the Corporate Sustainability Report Preparation Team, followed by review from the General Manager and Chairman. The final version is confirmed and published after review by the Board of Directors. The financial statement figures are publicly disclosed information certified by accountants, and all amounts are presented in New Taiwan Dollars (NT\$, NTD).

Internal Review Process of the Corporate Sustainability Report

- 1 Data are provided by various departments of Topoint-TW and Topoint-SH, and reviewed by the respective department heads.
- 2 The Corporate Sustainability Report Preparation Team compiles and reviews the information provided by each department.
- 3 The Corporate Sustainability Report is reviewed by the General Manager and the Chairman.
- 4 The Corporate Sustainability Report is finalized and approved after the Board of Directors' final review.
- 5 The Corporate Sustainability Report is officially published and released.

External Assurance

This report has been verified by an independent third party, SGS Taiwan Ltd., in accordance with the AA1000 AS v3 Assurance Standard, at a Type I, Moderate Level of Assurance.

Publication Date and Frequency

This report was first published in June 2016, and since then, the "Corporate Social Responsibility Report" has been issued annually, with a digital version available for download on the Topoint official website. Starting in 2021, the report was renamed the "Corporate Sustainability Report." The 2024 Corporate Sustainability Report (Chinese Version) was released in Aug. 2025, and the English version is scheduled for publication in Dec. 2025.



2023 ESG Report



2022 ESG Report



2021 ESG Report

Contact Information

If you have any suggestions or questions regarding this report, we sincerely welcome you to contact us. Our contact details are as follows:

Corporate Sustainability Report Preparation Team

Topoint Technology Co., Ltd.

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Topoint has established a dedicated Sustainability section on our official website to demonstrate our efforts and achievements in promoting corporate social responsibility and advancing sustainable development. Through this platform, we aim to foster transparent, open, and continuous communication and engagement with all stakeholders.



Topoint Website



Topoint ESG Website

Topoint Corporate
Sustainability ReportTopoint Financial
Information

Chairman's Message GRI 2-22

Dear Partners Concerned with Topoint's Sustainable Development,

Since its establishment in 1996, Topoint has adhered to its mission: "With innovation and precision manufacturing at our core, we provide PCB and component precision machining solutions that help customers build sustainable competitiveness and create long-term value." Guided by this mission, we have remained committed not only to technological innovation but also to environmental stewardship and social co-prosperity.

Looking back over the past year, Topoint has continued to demonstrate outstanding capabilities in global market expansion and technological innovation. With the collective wisdom and dedication of all our colleagues, we have successfully embraced challenges and achieved remarkable results.

At the end of 2024, our new plant in Thailand officially commenced operations, marking a significant milestone in our global expansion and underscoring Topoint's deep commitment to the ASEAN market. At the same time, we advanced further along the path of sustainability, receiving multiple honors, including the TCSA 2024 Platinum Award for Taiwan Corporate Sustainability Report. This recognition not only affirms our efforts but also highlights our steadfast commitment to corporate social responsibility (ESG).

Technological Upgrades, Innovative Breakthroughs, and Environmental Sustainability

Amid rapid technological evolution and the global momentum for sustainable development, Topoint has upheld a forward-looking vision. We continue to refine the R&D and manufacturing of precision drills and router bits, while simultaneously upgrading PCB drilling technologies to drive industrial advancement.

In 2024, we participated in three major international PCB industry exhibitions in Taiwan, Shanghai, and Shenzhen, showcasing cutting-edge technologies and innovative solutions. Each year, we secure new patents for related products, reflecting our strong technical expertise, strengthening our global presence, and opening new opportunities for industry development.

In response to the global net-zero trend, we expanded our GHG inventory to cover 10 plants. Building on data-driven insights, we continuously

optimize energy management and production efficiency, while advancing the third phase of our rooftop solar panel expansion project. Through concrete actions, we are reducing energy consumption and carbon emissions, underscoring our unwavering commitment to environmental sustainability.

Topoint will persist in driving product innovation and value creation, ensuring the close integration of technological advancement and environmental resilience, and actively leading the industry's green transformation.

Happy Workplace, Social Care and Creating Positive Cycle

Topoint firmly believes that employees are the cornerstone of sustainable development.

We are dedicated to creating a safe and reassuring workplace, establishing a professional talent development system, and supporting employees in their career growth while safeguarding their physical and mental well-being. Through regular employee satisfaction surveys, we implement concrete improvement measures and promote various welfare initiatives to enhance employee satisfaction and well-being. In 2024, Topoint received the Happy Enterprise Silver Award, affirming our achievements in employee care and workplace happiness.

In line with our role as a corporate citizen, Topoint collaborates with local partners to promote public welfare projects and amplify positive social impact. Each year, we organize tree-planting and river-cleaning events, engaging employees and their families. In 2024, we partnered with the New Taipei Environmental Education Association at the San-Ying Water Recycling Center, planting native Taiwanese tree species and cleaning nearby riverbanks to demonstrate our commitment to environmental protection through action.

In the field of children's and youth education, we provide long-term support to Little Grass Study Room and Green Grass Vocational Academy, helping disadvantaged children access more learning opportunities. We also participated in the annual street festival organized by the Taiwan FunBeida Cultural Development Association, creating exploratory play spaces for children in community parks.

Moreover, we support the Chinese Taipei Disabled Baseball Association, encouraging athletes with disabilities to pursue their dreams. To promote the health and well-being of the elderly, we collaborated with the National University of Taipei's Aging and Community Research Center, launching

programs for wheelchair users and solitary seniors, and inviting elderly residents into accessible, barrier-free campus spaces to participate in strength training and care courses.

Through these initiatives, Topoint continues to expand its social impact—caring for diverse groups, from children to seniors—and promoting positive cycles of inclusion, ultimately fostering a more inclusive and cohesive society.



Focused Governance, Continuous Growth, and Enhanced Resilience

Topoint is committed to strong corporate governance and sustainable development, with an emphasis on resilience. We recognize that agility in adapting to challenges is essential for success in a rapidly changing market environment. To this end, we allocate 4% of annual revenue to R&D, enhancing technical capabilities and delivering innovative products to meet evolving customer needs.

In terms of governance, Topoint was ranked in the top 1% of listed companies with a market capitalization under NT\$5 billion in the 10th Corporate Governance Evaluation, a recognition that reflects our dedication to high governance standards and sets a new benchmark for sustainable development.

When addressing sustainability, we proactively consider regulatory compliance, environmental responsibility, and social responsibility from the R&D and manufacturing stages. We ensure upstream raw materials meet environmental and social standards, while improving recycling and reuse efficiency in product use and disposal stages to maximize resource utilization. By reducing our carbon footprint and promoting resource circulation, we create greater value and respond to the expectations of diverse stakeholders.

Looking ahead, Topoint will continue to strengthen its adaptability through innovative thinking and pragmatic strategies, working hand-in-hand with stakeholders to achieve shared prosperity for both business and society.

Chairman

Honor and Affirmation

2024 Sustainability Key Performance

Environment (E)

- Topoint-TW 's energy intensity decreased by **22.8%** compared to the baseline year
- Topoint-TW 's process water intensity decreased by **18.6%** compared to the baseline year
- Topoint-TW 's waste output decreased by **14.9%** compared to the baseline year
- Topoint-SH 's hazardous waste output decreased by **16.3%** compared to the baseline year
- The combined renewable energy generation of Topoint-TW and Topoint-SH was **1,032,957 kWh**

Social (S)

- Topoint-TW 's Volunteer Service Hours **940.5**
- Topoint-TW 's Volunteer Participants persons **852**
- Topoint-TW launched **13** Social Service Events
- Topoint-TW Awarded the **"Badge of Accredited Healthy Workplace"** by the Health Promotion Administration, Ministry of Health and Welfare
- Topoint-TW Awarded by the Occupational Safety and Health Administration, Ministry of Labor, as an **"Outstanding enterprise in the 2024 proactive evaluation of occupational health and safety indicators disclosed in Corporate Sustainability Reports"**

Governance (G)

- Topoint ranked in the top **1%** among listed companies with a market value under NT\$5 billion in the Corporate Governance Evaluation, and in the top 6–20% among all listed companies
- Topoint reported **29%** revenue increased
- Topoint's customer satisfaction exceeded **90** score
- Topoint commit to the customer privacy with **zero** violations
- Topoint successfully obtained **ISO/IEC 27001:2022** certification

2024 Awards and Honors



Topoint awarded the TCSA "Taiwan Corporate Sustainability Report Platinum Award" (for the 9th consecutive year)



Topoint Ranked in the top 1% of listed companies in the Taiwan 10th Corporate Governance Evaluation with a market value under 5 billion TWD; top 6-20% among all listed companies



Topoint-TW awarded the "Silver Prize in the Manufacturing Category of the Happy Enterprise Awards"



Topoint-TW awarded as an "Outstanding enterprise in the 2024 proactive evaluation of occupational health and safety indicators disclosed in Corporate Sustainability Reports" by the Occupational Safety and Health Administration, Ministry of Labor



Topoint-TW successfully passing the assessment of the "Talent Quality-management System (TTQS) – Enterprise Edition" by the Workforce Development Agency, Ministry of Labor



Topoint-TW awarded the "Badge of Accredited Healthy Workplace" by the Health Promotion Administration, Ministry of Health and Welfare



Topoint-SH awarded Top 50 Advanced Manufacturing Enterprises in Malu Town, Jiading District, Shanghai



Topoint-SH awarded the "Little Giant Enterprise" award



Topoint-SH awarded the "Specialized and Innovative SMEs" award

About Topoint

Milestone

- 1996** ■ Topoint Technology was founded in April
- 2000** ■ Established subsidiary in Shanghai
- 2003** ■ 1st Shanghai drill manufacturing plant began mass production
- 2007** ■ Established Japanese subsidiary Topoint Japan
- 2008** ■ Topoint listed onto Taiwan Stock Exchange; Shanghai plant II began mass production
- 2009** ■ Established Unipoint Technology, developed PCB drilling service business
- 2010** ■ Established Sharpoint Technology (Qinhuangdao)
- 2011** ■ Established Topoint (Guishan) and Sharpoint Technology (Shenzhen)
- 2012** ■ Established Topoint Electronics (Kunshan) Company and expand services in drill bit re-sharpening
- 2014** ■ Established Sharpoint Electronics (Huaian)
- 2015** ■ Established Winpoint Electronics (Huaian)
- 2016** ■ Established Shanghai Ringpoint Nano Material and expand coating drill technology
- 2020** ■ Acquired DRILL-TEK as subsidiary
- 2021** ■ Acquired Cosmos Vacuum Technology and Cosmos Technology (Kunshan) as subsidiary
- 2022** ■ Kunshan Topoint Electronics has developed drilling service business
- 2023** ■ Established subsidiary in Thailand
- 2024** ■ Established Huangshi Topoint Electronics and Topoint Technology (Thailand) official operations

Operational Locations



Management Information and Value Chain GRI 2-6



Topoint Management Information

Founded in **1996**

HQ: Shulin Dist., New Taipei City, Taiwan, R.O.C

Topoint Group Employee : **1,904**¹

Capital: NT\$**1.42** billion

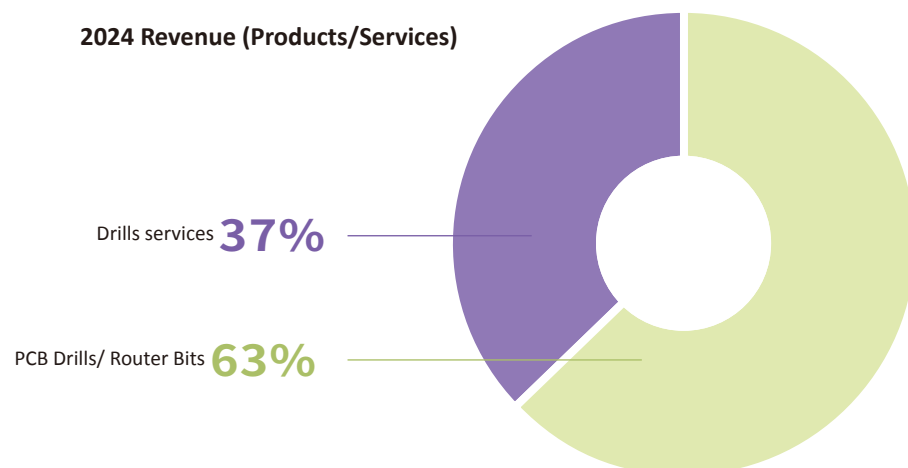
2024 Consolidated Revenue: **3.54** Billion NTD

In 2024, Topoint served **154** customers and produced **1,396** different product models.

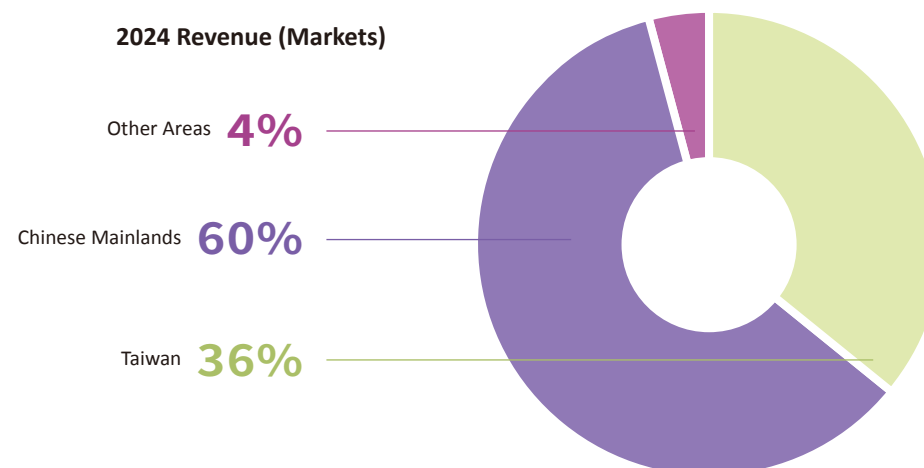
The operational locations are distributed across Taiwan, Chinese Mainland, Japan, and Thailand, comprising a total of **25** domestic and overseas subsidiaries.

Note: As of December 31, 2024, the total number of employees in Topoint Group is 1,904. The scope of this report covers: the number of employees of Topoint-TW is 360, the number of employees of Topoint-SH is 297, and the combined total of employees of Topoint-TW and Topoint-SH is 657.

2024 Revenue (Products/Services)



2024 Revenue (Markets)



Products and Services

Topoint was founded in 1996 and has established itself as a global leader in the field of drill bits for printed circuit boards (PCBs). Leveraging technological innovation as its competitive edge, Topoint specializes in the research, development, and manufacturing of precision micro drill bits and routers for PCBs, marketing its products worldwide under its own brand. Today, the company ranks among the top global manufacturers of precision PCB micro drill bits and routers. Topoint is committed to delivering complete PCB machining solutions through technological leadership and environmentally friendly practices, thereby enhancing customer value.

Products/Services	Main Raw Material	Customers	Application
Products: PCB Precision drill bit and router bit	Processing using semi-finished products of stainless steel and tungsten carbide	PCB	Computers, mobile phones, servers, base stations, automobiles, tablet PCs, game consoles, televisions, wearable devices, smart home appliances, LEDs, etc.
Services: PCB mechanical drilling, PCB laser drilling, drill bit sharpening	Drilling operations on PCBs using drill bits	PCB	

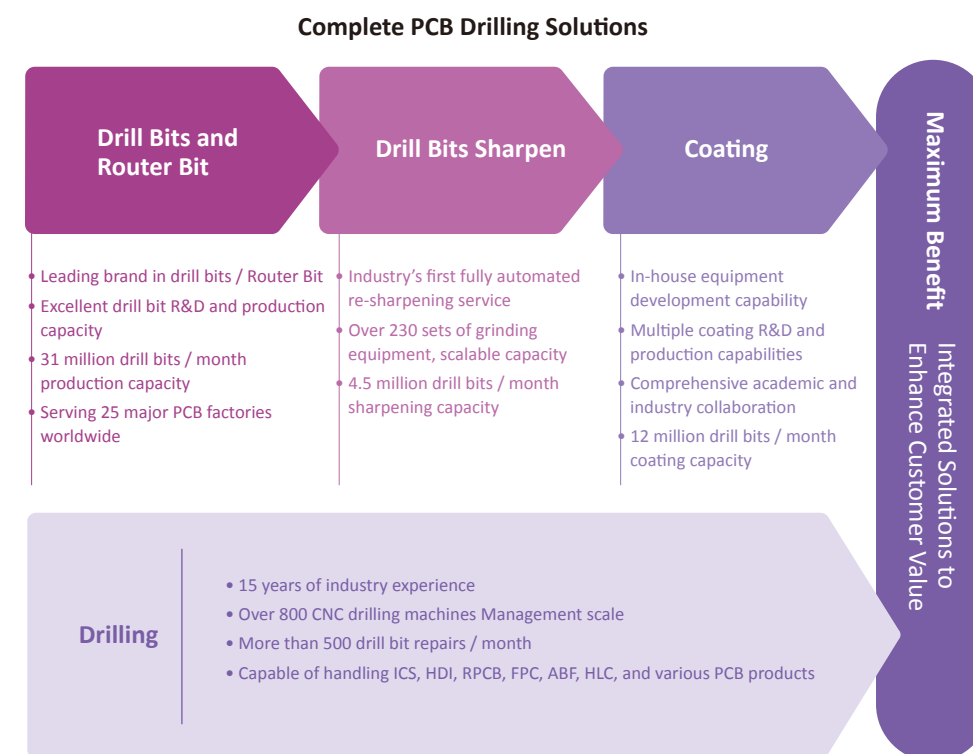
Topoint Value Chain

The products and services provided by Topoint begin from the moment customers have a need for PCB processing, continuing through the completion of the entire manufacturing process, and extending to inspection, shipment, and delivery, ensuring that the quality received by downstream clients remains stable and reliable. From receiving customer requirements, to raw material procurement, manufacturing and processing, and finally shipment, every stage has an impact on the economy, society, and the environment. Therefore, from the perspective of the value chain, it is possible to understand the positive influence and potential negative impacts caused by Topoint at each stage, in order to further enhance opportunities for positive outcomes while controlling negative effects.

Market Overview

In 2024, as the PCB industry gradually recovers, demand for drill bits has stabilized, effectively driving Topoint's accelerated business rebound. The company continues to focus on three major end-product applications: AI servers, low-earth orbit satellites, and electric vehicles, with particular emphasis on developments in the AI server sector. Server product shipments in 2024 outperformed other product lines, and with the recovery of the PCB market, Topoint's operations have gradually stabilized, dispelling the downturn in PCB output seen in 2023.

In addition, Topoint is actively advancing its global expansion by investing 600 million Thai Baht to establish a new plant in Thailand. Phase I production is scheduled to commence in 2025, aiming to build and provide localized PCB-related products and services to support the supply chain across Southeast Asia.



Sustainable Management Organization GRI 2-12、2-14

Corporate Sustainability and Risk Management Committee

In August 2023, the Board of Directors of Topoint resolved to rename the former “Corporate Sustainability Committee,” which was under the Board, to the “Corporate Sustainability and Risk Management Committee.” The committee is chaired by one director, with two independent directors serving as members, and functions as the highest-level governance body for corporate sustainability development and risk management. At the same time, the Board also reviewed and approved Topoint’s “Risk Management Policy and Procedures” and “Sustainability Practice Principles,” which serve as the basis for the Corporate Sustainability and Risk Management Committee in promoting the company’s sustainability development and risk control.

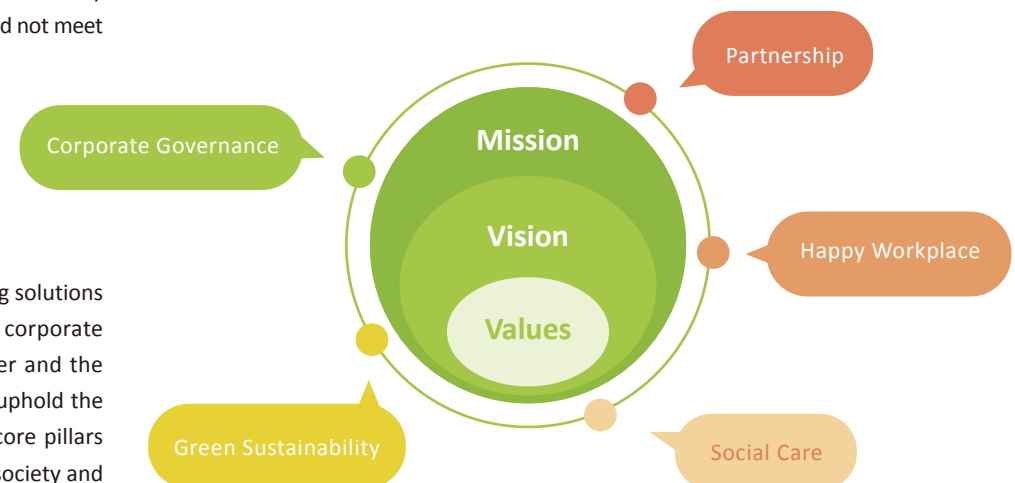
Under the Corporate Sustainability and Risk Management Committee, functional task forces have been established in accordance with Topoint’s “Sustainability Development Policy.” These task forces are organized by responsibility into five groups: Corporate Governance, Partnership, Happy Workplace, Green Sustainability, and Social Care. Each group is composed of relevant business units, sets ESG promotion indicators and targets, and appoints managers (Level R and above) as group leaders to ensure the effective implementation of sustainability initiatives. Regular quarterly meetings are convened to review the progress of sustainability and risk management initiatives, with reports submitted to the Board of Directors.

In 2024, a total of two meetings of the “Corporate Sustainability and Risk Management Committee” and four meetings of the “Functional Task Forces under the Corporate Sustainability and Risk Management Committee” were convened. These meetings focused on reviewing the performance of 63 indicators from the previous period, as well as discussing targets and plans for the next stage of work. Through continuous improvement and refinement, the company aims to achieve its sustainability development goals. Among the 63 indicators set for 2024, a total of 51 were successfully achieved. For those that did not meet the targets, further efforts will be made to reach the phased objectives.

Sustainability Development Policy and Strategy GRI 2-23~2-24

Topoint’s Mission, Vision and Values

With innovation and precision manufacturing at our core, we provide PCB and component precision machining solutions that help customers build sustainable competitiveness and create long-term value, this is precisely our corporate mission. Our vision is through advanced precision machining solutions, we aim to become a global leader and the most trusted partner, jointly driving a future of sustainability and prosperity empowered by technology. We uphold the values of “Integrity, Discipline, Perseverance, Innovation.” Through our sustainability policies across five core pillars corporate governance, partnership, happy workplace, green sustainability and social care—we are building a society and environment that thrives together, demonstrating our commitment to sustainable development with concrete actions.



Sustainable Development Strategy

Topoint upholds its corporate mission, vision, and values, taking the concept of sustainable management as the cornerstone of its sustainability policy. In alignment with the United Nations Sustainable Development Goals (SDGs), we have established five key pillars: Corporate Governance, Partnership, Happy Workplace, Green Sustainability, and Social Care. For each of these areas, we have formulated corresponding sustainability policies, objectives, and management approaches, and are actively advancing a variety of sustainable initiatives to contribute to a more sustainable global future.

To ensure that Topoint's policies are aligned with international sustainability governance frameworks, the company has taken the 17 SDGs announced by the United Nations as a key reference and has already aligned with 13 of these goals, demonstrating its strong commitment to sustainable development. Moving forward, we will continue to use the SDGs as a guiding framework for implementing Topoint's sustainability policies—not only driving the company's own sustainable growth, but also staying in step with global trends and fulfilling our corporate responsibility and mission toward global sustainability.

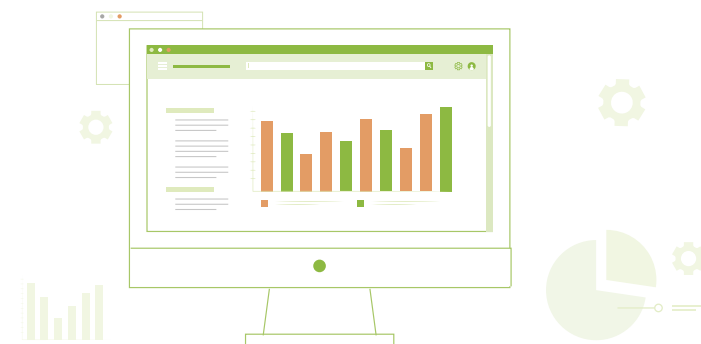


United Nations
Sustainable Development
Goals (17 SDGs)

Sustainable Development key Pillars	Sustainable Development Strategy	Response UN SDGs
Corporate Governance	<ul style="list-style-type: none"> Uphold integrity and honesty Safeguard shareholders' rights and interests Strengthen the functions of the Board of Directors Enhance information transparency Identify and mitigate corporate risks 	
Partnership	<ul style="list-style-type: none"> Enhance customer value Pursue high customer satisfaction Strengthen the supply chain management system Commit to the prohibition of conflict minerals 	
Happy Workplace	<ul style="list-style-type: none"> Protect employees' rights and interests Promote fairness and diversity in human resources Implement comprehensive talent training programs Ensure a safe and comfortable working environment 	
Green Sustainability	<ul style="list-style-type: none"> Comply with government environmental regulations Improve energy and resource efficiency Conserve water resources Continuously reduce waste generation Conduct greenhouse gas inventory Address climate-related risks and opportunities (TCFD) 	
Social Care	<ul style="list-style-type: none"> Engage in local community care Implement environmental protection measures Actively participate in social activities 	

Material Topics Management

GRI 3-3



A total of nine material topics were identified for 2024 and have been reviewed by the Board of Directors. In alignment with the GRI Standards and corresponding disclosure items, these topics highlight specific issues relevant to Topoint's operations. The report elaborates on the management approaches, performance outcomes, and action commitments for each topic.

Material Topics	Corresponding GRI Topics		Major Impact Description	Corresponding Chapter
Corporate Governance and Business Ethics	Business Continuity	GRI 2-9 ~ 2-18, 2021	Sound corporate governance ensures transparency, efficiency, and risk reduction. Upholding integrity and ethical management builds customer trust and loyalty. By implementing sound governance practices, Topoint enhances its core competitiveness and sustainable growth.	Corporate Governance
Risk Management	Business Continuity	Self-defined major topic	To mitigate potential impacts from internal and external environments, Topoint adopts a proactive risk management approach, establishing mechanisms for disaster prevention, response, and recovery to enhance overall resilience.	Corporate Governance
Legal Compliance	Social and Economic Regulatory Compliance	GRI 2-27, 2021	Topoint upholds social, economic, and environmental compliance as a core value. The company continuously improves its internal standards, aiming to become a trusted and respected enterprise.	Corporate Governance
	Environmental Regulatory Compliance			
Operational Performance and Financial Status	Business Continuity	GRI 201, 2016	Operational performance and financial health directly influence corporate competitiveness. Strong performance improves profitability and risk resistance, while weak performance may lead to financial instability. Effective financial management ensures stable and sustainable operations.	Corporate Governance
Information Security	Customer Privacy	GRI 418, 2016	Topoint prioritizes customer data security and privacy protection, implementing comprehensive data protection mechanisms to prevent leaks and maintain information safety.	Corporate Governance
Product Quality and Customer Satisfaction	Business Continuity	Self-defined major topic	Customer satisfaction depends on product quality and after-sales service. Prompt response to feedback and continuous improvement are key to maintaining trust and competitiveness.	Partnership
Waste Management	Waste	GRI 306, 2020	Topoint classifies and disposes of waste generated in operations in compliance with regulations, while promoting reduction and recycling initiatives to minimize environmental impact.	Green Sustainability
Talent Recruitment and Employee Welfare	Labour Relations	GRI 401, 2016; GRI 404, 2016; GRI 405, 2016	Topoint values employee satisfaction, offering diverse channels for communication and feedback, and supporting training and development to enhance employee engagement and morale.	Happy Workplace
	Training and Education			
	DEI			
Occupational Health and Safety	Occupational Health and Safety	GRI 403, 2016	Committed to meeting advanced occupational safety and environmental protection standards, providing a legally compliant and safe working environment, and fulfilling the company's social responsibility toward its employees.	Happy Workplace

Stakeholder Consultation






GRI 2-16、2-29

To effectively track and manage the execution results of sustainability strategies, Topoint conducts an annual important stakeholder identification process, referencing the AA1000 SES Stakeholder Engagement Standards 2015. This standard incorporates five key principles: Responsibility, Influence, Tension, Diverse Perspectives, and Dependency to comprehensively analyze the level of impact of various stakeholders.

In 2024, through the Corporate Sustainability and Risk Management Committee's functional task force and relevant department heads, the influence and importance of stakeholders were re-identified and confirmed based on a stakeholder identification questionnaire. The evaluation identified five major stakeholder groups: employees, customers, suppliers, government/regulatory agencies, and shareholders/investors.

Subsequently, through diverse communication mechanisms such as surveys, meetings, suggestion boxes, and daily business interactions, the concerns and suggestions of stakeholders were collected. These inputs serve as the basis for formulating management approaches and execution plans with the aim to respond to stakeholders' needs and expectations, thereby continuously promoting corporate sustainable development.

Topoint values the opinions and perspectives of its stakeholders. In addition to regularly publishing the company annual report and corporate sustainability report as the main communication channels for sustainability information disclosure, Topoint has also established a dedicated corporate sustainability section on its official website. This approach ensures that information disclosure is open and diversified. Below is a list of Topoint's communication channels with various stakeholders, the frequency of communication, their key focus topics, and our corresponding responses.

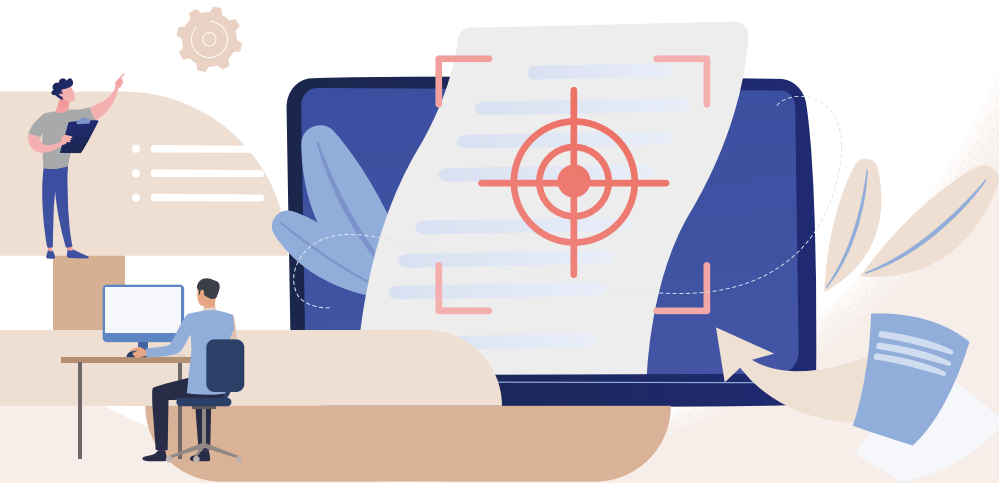
	Meaning to Topoint	Focus Topics	Communication Channels / Frequency	Topoint 's Response
 Customers	Topoint provides high-quality products and services to meet customer needs and expectations.	<ul style="list-style-type: none"> •Customer service and satisfaction •Product quality responsibility •Regulatory compliance 	Customer satisfaction survey — Annually Customer questionnaire or on-site visits — Irregular Project discussion meetings — Irregular Technical seminars — Irregular Email correspondence — Irregular	<ul style="list-style-type: none"> •The customer satisfaction for Topoint-TW is 94, Topoint-SH 91.6. •The customer complaint ratio for Topoint-TW is 0.01%, Topoint-SH 0.05%. •Topoint-TW participated in 1 Exhibition; Topoint-SH participated in 2 exhibitions and held 6 seminars.
 Employees	Employees are Topoint 's most important asset and the key foundation for the company's sustainable development.	<ul style="list-style-type: none"> •Regulatory compliance •Product quality responsibility •Operating performance and financial status 	Internal website, email, bulletin board — Irregular Performance review and assessment — Semi-annually Employee satisfaction survey — Annually Labor-management meetings — Quarterly Environmental Safety and Health Management Committee meetings — Quarterly Employee welfare committee meetings — Quarterly Employee mailbox — Irregular	<ul style="list-style-type: none"> •Employee satisfaction for Topoint-TW is 80.89, Topoint-SH 80.13.
 Shareholders/ Investors	Topoint 's sustainable operation and development require the support and trust of shareholders and investors.	<ul style="list-style-type: none"> •Operating performance and financial status •Corporate governance and ethical management •Risk management 	Shareholders' meeting — Annually Investors' briefing — Quarterly Email communication — Irregular Investor section on official website — Irregular Spokesperson and investor relations — Irregular	<ul style="list-style-type: none"> •Conduct 8 domestic investor briefings.
 Suppliers	Suppliers are important partners of Topoint, building long-term cooperative relationships to achieve corporate sustainability.	<ul style="list-style-type: none"> •Product quality responsibility •Customer service and satisfaction •Regulatory compliance 	Supplier evaluations — Quarterly Surveys — Annually On-site audits — According to annual audit plans Supplier meetings — Irregular	<ul style="list-style-type: none"> •Held 8 supplier conferences.
 Government/ Regulatory Agencies	Topoint complies with government laws and regulations and cooperates to promote various management systems.	<ul style="list-style-type: none"> •Labor relations and communication •Social feedback and public participation •Human rights equality •Diverse and inclusive workplace 	Official documents / Surveys — Irregular Briefings, public hearings, seminars — Irregular Regulatory audits — Irregular	<ul style="list-style-type: none"> •Publicized social participation and public welfare activities through official websites and social media.

CORPORATE GOVERNANCE

Importance of Topoint

Governance and Steady Development, Emphasizing a Corporate Culture of Integrity and Honesty

Topoint places great importance on the legitimacy and transparency of its operations, firmly believing that only through a sound and efficient corporate governance system and operation can a solid foundation for sustainable development be established, enhancing competitiveness and safeguarding shareholders' rights and interests. Upholding the principles of integrity and honesty, Topoint actively promotes a transparent governance mechanism that not only protects shareholders but also strives to safeguard the interests of all stakeholders. Through a well-structured board operation and management mechanism, the company effectively monitors and mitigates operational risks, achieves sustainable corporate development, and fulfills its social responsibilities.



Connect with SDGs



Management Approaches

• Establishing a Sound Governance Mechanism

A comprehensive corporate governance system has been established. Topoint has formulated several internal management regulations, including the Corporate Governance Best Practice Principles, Sustainable Development Best Practice Principles, Ethical Corporate Management Best Practice Principles, Integrity Management Principles, and Risk Management Policies and Procedures. These serve to ensure operational transparency and management efficiency, while continuously improving the company's governance and sustainability performance rankings.

• Upholding Integrity in Business Operations

By implementing the Code of Ethical Conduct and strengthening a culture of integrity, Topoint actively prevents corruption and misconduct, building a trustworthy corporate image that endures over the long term.

• Ensuring Regulatory Compliance

Topoint strictly adheres to corporate governance and supervisory regulations to ensure compliant operations, fulfill corporate social obligations, and maintain sustainable business development.

• Protecting the Rights and Interests of Shareholders and Stakeholders

To safeguard the long-term interests of shareholders and stakeholders while enhancing the company's competitive advantage, Topoint has established transparent communication channels. In addition to direct contact mechanisms, the company also provides real-time information through its official website and social media platforms to maintain close engagement with all parties.

• Enhancing Board Effectiveness and Sustainability Performance

Topoint continuously improves the functions and decision-making quality of its Board of Directors. By integrating sustainable development into its core operations, the company ensures balanced growth across economic, environmental, and social dimensions, fostering stable corporate development in line with market trends.

• Implementing Effective Risk Management

A comprehensive risk management mechanism has been established to mitigate operational risks, ensuring sustainable development and maintaining market competitiveness.



Long-term Sustainability Development Strategy

- Implement integrity and honesty to enhance information transparency and protect shareholder rights.
- Continuously improve profitability to provide returns to shareholders.



Mid- to Short-term Sustainability Development Strategy

- Focus on core business, strengthen cost control, and optimize processes.

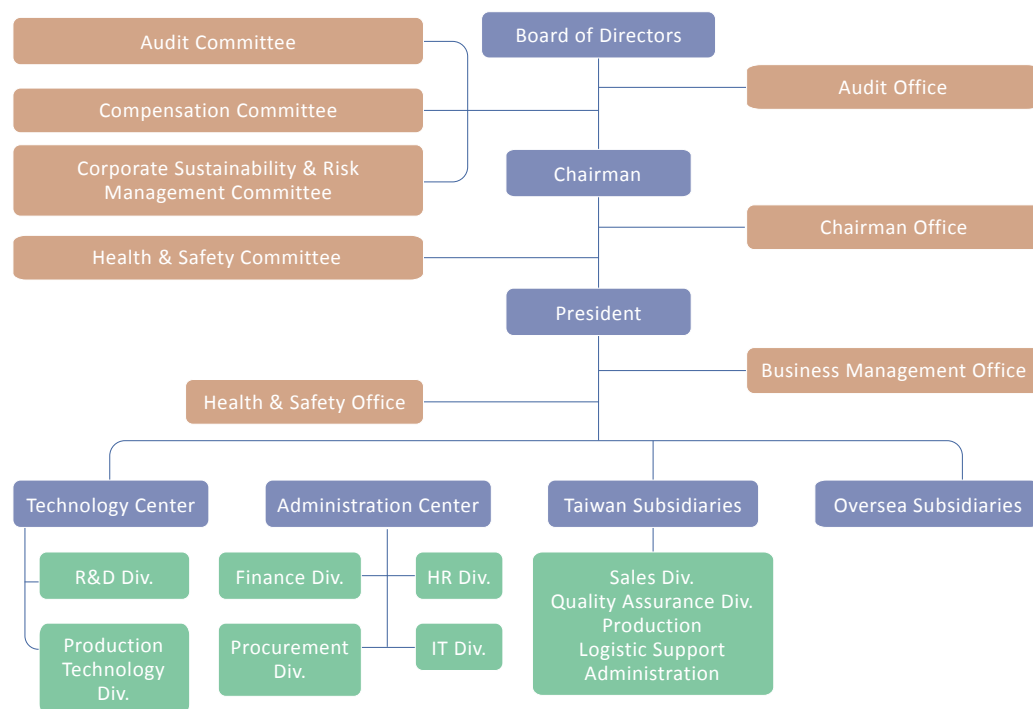


2025 Goals

- Continuously strengthen the function of the board of directors, completing 72 hours of training annually.
- Implement internal controls and compliance, and carry out annual internal audit work.
- Maintain continuous financial monitoring to reduce financial risks.

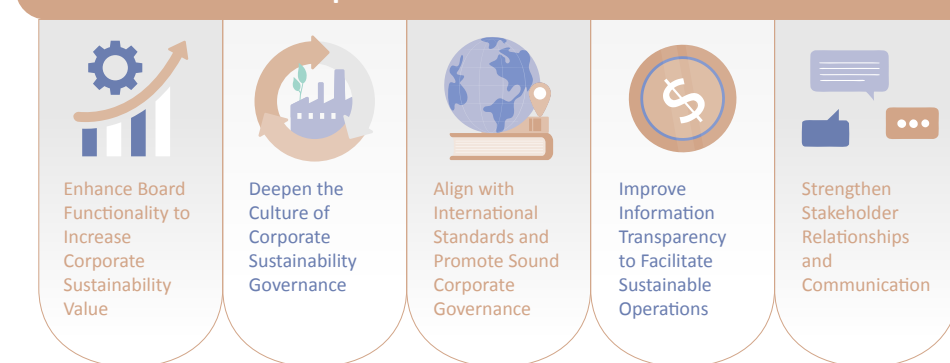
Corporate Governance Structure

Corporate Governance Organization Structure GRI 2-9~2-12



Information Transparency and Protection of Shareholders' Rights

Corporate Governance Practices



Topoint upholds the principles of transparency, timeliness, accuracy, and fairness in information disclosure. All information related to operations, finance, the Board of Directors, and shareholders' meetings is published in accordance with regulations on the Market Observation Post System and the company's website. In addition, the company has established a shareholder Q&A section and a feedback mailbox. Topoint has designated spokespersons, deputy spokespersons, and a stock affairs unit responsible for maintaining two-way communication with investors and shareholders, ensuring that shareholders can access the company's public information promptly.

To protect shareholders' rights and ensure thorough communication, Topoint adopts a candidate nomination system for the re-election of its directors and appoints a professional and independent stock affairs agency to organize shareholders' meetings and handle related matters. Each proposal in the shareholders' meeting is voted on individually, and the results are disclosed case by case. In addition to physical voting, electronic voting channels are also provided to enhance shareholder participation and transparency in decision-making.

In line with the corporate governance evaluation indicators established by the Financial Supervisory Commission (Taiwan), Topoint continuously promotes improvements through regular assessments, focusing on five major aspects: "protection of shareholder rights and interests," "equitable treatment of shareholders," "board structure and operations," "information transparency," and "protection of stakeholder interests and corporate social responsibility." With the support of senior management, these initiatives are consistently advanced. In 2024, Topoint ranked in the top 1% of listed companies with a market value under NT\$5 billion and in the top 6–20% of all listed companies in the 10th Corporate Governance Evaluation. Moving forward, the company will continue to enhance the quality and effectiveness of its corporate governance. Looking ahead to 2025, Topoint aspires to surpass its peers in corporate governance performance.



Integrity GRI 2-15

Legal Compliance and Ethical Business Practices

To ensure that all Topoint employees uphold high moral standards in their conduct and prevent any illegal business activities, the company adopts a zero-tolerance policy toward violations of professional or business ethics. Topoint faithfully implements its anti-corruption policies, operates with integrity and honesty, and fulfills its corporate social responsibilities.

Formulation Guidelines

- The Code of Ethical Conduct serves as Topoint's guiding principle for ethical business operations. It aims to prevent conflicts of interest, avoid opportunities for personal gain, uphold confidentiality, ensure fair transactions, protect and properly utilize company assets, comply with laws and regulations, and encourage the reporting of any illegal or unethical behavior.
- The Integrity Management Code provides a standard of conduct for directors, managers, and employees, with regular reports on implementation submitted to the Board of Directors.
- All new employees are required to sign the Ethical Commitment Agreement, achieving a 100% signing rate in 2024.

Training & Awareness Promotion

- Organized anti-corruption awareness seminars to help employees understand the importance of integrity and related regulations.
- The Board of Directors presents reports on the implementation and measures of integrity management practices.
- Conducted communication and promotion of the organization's anti-corruption policies and procedures, achieving a 100% participation rate among board members and all employees in 2024.

Legal Compliance and Ethical Business Practices

Supplier Management

- Suppliers are required to sign the Supplier Corporate Social Responsibility (CSR) Commitment, which includes ethical commitments and compliance with standards such as the Responsible Business Alliance (RBA) Code of Conduct.
- In accordance with management procedures, the company has established a Supplier Management Policy to conduct regular audits and oversight of key suppliers, achieving a 100% completion rate in 2024.
- In 2024, Topoint continued to expand the promotion of the RBA Code of Conduct to strengthen responsible business practices.
- The latest versions of the Supplier CSR Commitment and the Supplier Conflict Minerals Declaration were fully signed in 2024, achieving a 100% completion rate.

Complaints Mechanism

- Implemented in accordance with the Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct.
- The company's website features a Whistleblowing System for Violations of Professional Ethics, managed by an independent Audit Office. This system provides a secure and confidential reporting channel and ensures that whistleblowers are protected from retaliation or any other unfavorable treatment.

Anti-Corruption Policy and Promotion

To strengthen the implementation of the anti-corruption policy, Topoint provided the Code of Ethical Conduct to newly elected directors upon their selection, ensuring they clearly understand the integrity norms and behavioral standards to be followed during their tenure. Furthermore, on November 8, 2024, on the day of the Board of Directors meeting, the company conducted a special presentation and report on the "Execution Status of Integrity Management and Related Measures," communicating and explaining the anti-corruption policy and its execution procedures.

Topoint continues to deepen all employees' awareness of integrity management and compliance consciousness through internal education and training and promotion mechanisms. Anti-corruption-related course content covers topics such as the protection of trade secrets and anti-corruption policy regulations, supplemented by practical case analysis, enabling colleagues to approach potential ethical and regulatory risks in their daily operations with a more prudent attitude.

Through institutionalized promotion and continuous educational training, Topoint has effectively reinforced the internal culture of integrity. As a result of these efforts, Topoint recorded zero reported corruption incidents in 2024 related to company operations or employee violations of ethical standards, demonstrating the company's tangible commitment to and results in integrity governance.

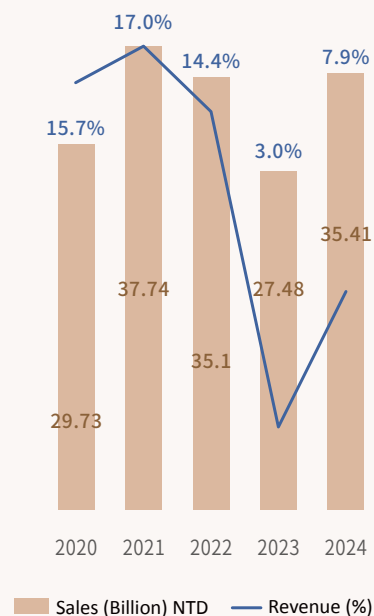


Economic Performance GRI 201-1、201-4

Strong financial performance is one of the crucial keys to our sustainable operation. Topoint focuses on its two core businesses: PCB Drill Bits and Drilling Services. Amid a gradual global economic recovery, Topoint has driven revenue growth through a clear operational strategy. Compared to the relatively weak performance in 2023, with revenue of NT\$2.75 billion, revenue in 2024 saw a significant rebound to NT\$3.54 billion, an increase of 29%, demonstrating solid growth momentum.

Topoint remains committed to enhancing the stability of its revenue and profitability. This not only reflects keeping pace with the industry's recovery trend but also fully showcases the effectiveness of the Topoint's strategic adjustments. Topoint will continue to uphold the philosophy of sustainable development, sharing its operational results with shareholders, employees, and all stakeholders to further enhance its market competitiveness and profitability.

Topoint Sales and Revenue



Topoint Cash Dividend



Topoint Five Years Finance Performance

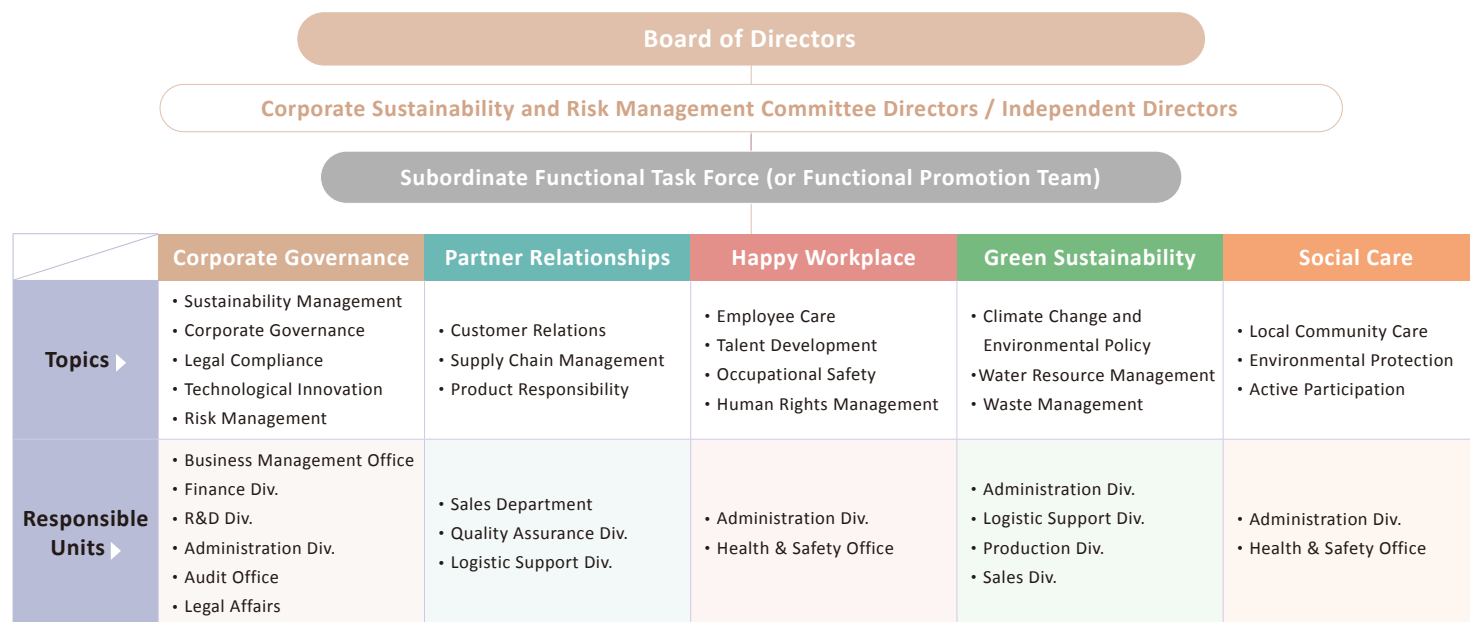
Item	2020	2021	2022	2023	2024
Consolidated Revenue (Billion)	29.7	37.7	35.1	27.5	35.4
Consolidated Net Income (Billion)	2.8	4.5	3.3	-0.4	2.1
Sales Revenue (Billion)	4.7	6.4	5.1	0.8	2.8
Earning per Share (NTD)	2.0	3.2	2.3	-0.3	1.5
Dividend Payout Ratio (%)	79.8	73.2	85.5	-	83.0
ROE (%)	6.5	9.8	7.0	-0.8	4.2
ROA (%)	5.1	7.2	5.1	-0.4	3.3
Salaries and Employee Benefits Expenses (Billion)	8.4	11.2	11.3	9.1	10.8
Supplier Purchase Amount (Billion)	6.1	6.7	7.0	5.0	8.3
Income Tax Payment Amount (Billion)	1.6	1.7	1.7	1.8	0.8
Government Subsidies (Thousand)	-	-	-	-	4,086

Note 1: Financial data is calculated based on the consolidated group figures (NTD).

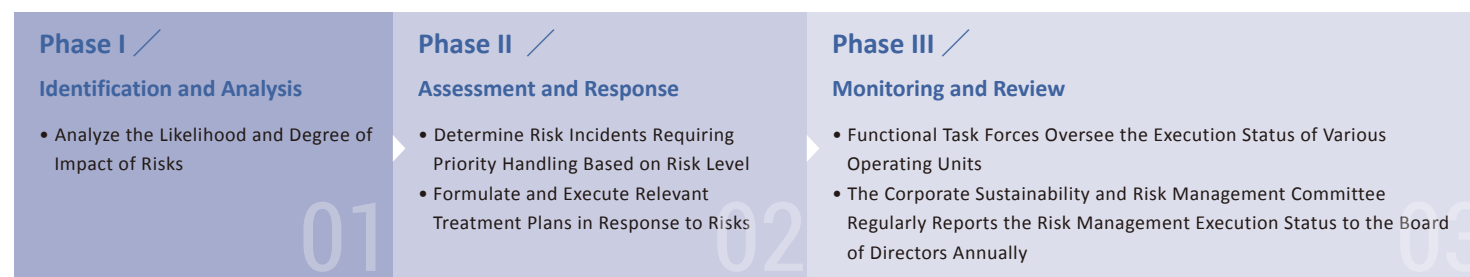
Note 2: The final cut-off date for the table data is 2024/12/31.

Topoint's operations have experienced fluctuations over the past five years. In 2023, due to the overall macroeconomic environment, the global PCB market faced a contraction, with its output value declining by approximately 15.6% compared to 2022. This led to challenges for Topoint in terms of consolidated revenue, operating income, and net profit for the period, resulting in a loss after recognizing a one-time income tax expense. Earnings per share was also impacted. In the face of adversity, Topoint actively adjusted its strategy, focused on increasing revenue and reducing expenditures, and worked hard to improve operational efficiency. Thanks to the collective efforts of all colleagues, we have seen significant improvement in 2024. Consolidated revenue, operating income, and net profit for the period have all rebounded significantly, and earnings per share has turned from a loss to a profit. Furthermore, government subsidies have also contributed to our operations. Topoint will leverage external resources to continuously enhance our competitiveness.

Risk Management Levels



Three Phases of Risk Management Process



When Topoint's operational risks exceed routine controls (such as natural disasters, human factors, system failures, etc.), the corporate crisis management mechanism is immediately activated in accordance with the risk management policy and procedures. This ensures the organization can maintain continuous operation in emergency situations, and minimizes the impact and downtime caused by an incident through the implementation of risk management procedures. Topoint will continue to identify potential risks and adopt necessary controls to minimize the impact of any incident, thereby ensuring our sustainable operation.

Risk Assessment Factors

Environmental Aspect	<ul style="list-style-type: none"> Greenhouse Gas Emission Management Energy Management Wastewater and Air Emission Management Climate Change Circular Production
Social Aspect	<ul style="list-style-type: none"> Occupational Safety and Health Risks Human Resource Risks
Governance and Economic Aspect	<ul style="list-style-type: none"> Market Risks Investment Risks Financial Risks Operational Risks Intellectual Property Risks Information Security Supply Chain Legal Risks Compliance Risks
Other Aspects	<ul style="list-style-type: none"> Major Internal or External Hazard Events Risks Triggered by Extreme Events

Information Security

Topoint places great emphasis on information security management. To safeguard customer data and ensure the smooth operation of the company's information, data, equipment, personnel, and network systems, the Information Department has been established. This department is responsible for the planning, implementation, and supervision of information security across the entire group, and reviews security policies and related regulations annually.

From a regulatory perspective, Topoint has formulated the Group Information System Management Regulations, which cover data center setup, network configuration, electronic and account management, information equipment standards, software system development guidelines, and general provisions, to ensure the safety and stability of system operations. In addition, the company has established the Internal Control – Electronic Data Processing Cycle and the Computer Network Usage and Information Security Operating Procedures as operational guidelines for all employees, thereby strengthening risk control in information security.

Furthermore, Topoint continuously enhances employees' awareness of information security through regular and ad hoc security awareness campaigns and training programs. Guided by the three core principles of information security—confidentiality, integrity, and availability—the company is committed to reinforcing information security management throughout the group.

Information Security Management System

In 2024, Topoint officially implemented and obtained ISO/IEC 27001:2022 certification. The company manages information security across multiple dimensions, including governance, risk management, compliance, and operational control, introducing 16 new procedural documents and 42 forms. In addition to strengthening its information security framework and policies, Topoint has established a multi-layered defense system. The control mechanisms are integrated into daily operations—such as software and hardware maintenance and security management—enabling systematic monitoring of information and communication security. This ensures the confidentiality, integrity, and availability of the company's critical assets and supports the goal of maintaining continuous business operations.



Information Security Monitoring and Real-Time Protection

Topoint collaborates with professional vendors to implement real-time monitoring and detection mechanisms to prevent security anomalies. Through Microsoft Endpoint Advanced Threat Protection and identity management technologies, the company can respond to potential risks in real time, effectively preventing major cybersecurity incidents. Furthermore, Topoint applies comprehensive information security protection across all group computers, including account behavior tracking and analysis, hacker intrusion prevention, and abnormal device activity monitoring—effectively blocking intrusion and spoofing attacks.

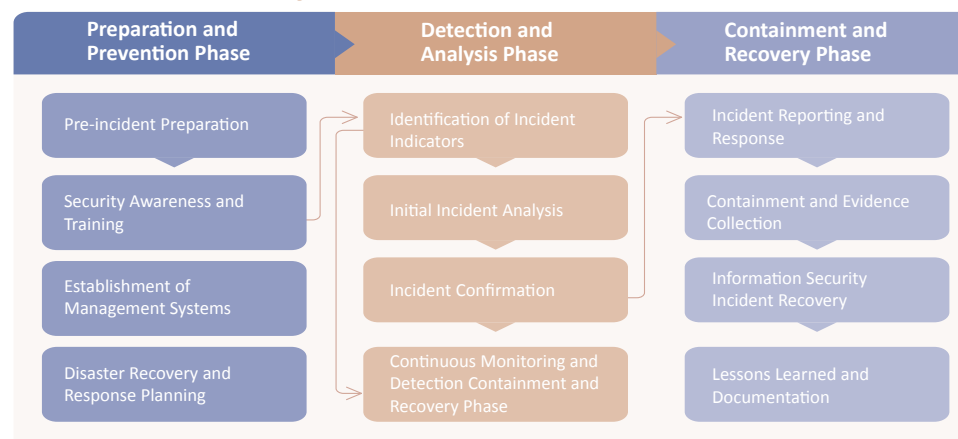
Website Security and Vulnerability Management

To reduce the information security risks of key corporate websites, Topoint conducted vulnerability scans on its critical websites in 2024. Based on the scan results and recommendations from professional vendors, the company performed patches and improvements, ensuring that its major websites are free of high-risk vulnerabilities and security flaws.

Multi-Layered Network Protection

To defend against external cyberattacks, Topoint has implemented multi-layered protection measures, including firewalls, web application firewalls (WAF), and ISP-level network protection. These measures effectively block attacks from various sources. In addition, our email protection system can efficiently identify and prevent multiple types of threats, such as phishing, spam, malicious files, and code-based attacks.

Information Security Protection Process



PARTNERSHIPS

Importance of Topoint

Sustainable Collaboration, Co-Creation of Value, and Building a Trust-Based, Prosperous Value Chain

Customers and suppliers are indispensable partners in Topoint's operations. Through technological leadership, environmental friendliness, and close collaboration, we continuously strengthen our supply chain management system and provide comprehensive solutions. This ensures that the supply chain not only maintains a safe working environment but also operates in compliance with ethical business standards. At the same time, with the mission of enhancing customer value and satisfaction, we work hand in hand with all business partners to build an industry value chain that advances toward the goal of sustainable development.



Management Approaches

• Pursuing High Customer Satisfaction

Provide the best products and services, strengthen partnerships with customers, and enhance market competitiveness.

• Protecting Customer Privacy

Strictly adhere to confidentiality commitments to ensure the security and privacy of customer information.

• Ensuring Products Are Free from Hazardous Substances

Implement environmental protection and product safety management to ensure all products comply with relevant regulations and environmental standards.

• Strengthening the Supply Chain Management System

Establish a responsible supply chain to ensure that suppliers meet standards of safety, human rights, environmental protection, and business ethics.

• Commitment to Conflict-Free Minerals

Pledge to eliminate the use of mineral materials sourced from conflict regions, ensuring the ethical integrity and sustainable development of the supply chain.

• Focusing on Technological Innovation and Industry Development

Provide comprehensive precision processing solutions for the PCB-related industry and strive to become a globally leading and trusted benchmark enterprise.

Connect with SDGs



Long-term Sustainability Development Strategy

- Establish long-term, mutually trusting partnership with customers and suppliers.
- Conduct environmental management surveys and concept promotion for suppliers.
- Pay attention to industry technology trends, and research and develop corresponding new products and new technologies.



Mid- to Short-term Sustainability Development Strategy

- Continuously launch high-performance value-added products and provide customers with mechanical processing solutions.
- Conduct technical patent certification to protect intellectual property rights.
- Enhance production line automation and intelligent management.



2025 Goals

- Customer satisfaction rate above 90 points.
- Local procurement ratio exceeding 50%.
- Supplier audit result coverage rate 100%.
- Social responsibility commitment letter signing rate 100%.
- Key materials alternative source establishment target 100%.
- Supplier anti-corruption policy and RBA promotion target 100%.
- Customer complaint rate below 0.08%.

Customers Satisfaction

Topoint places great importance on customer satisfaction across various service indicators and is committed to providing customers with the best quality, excellent technology, competitive pricing, prompt delivery, and responsive service. In terms of customer relationship management, in addition to regular visits, meetings, and technical seminars, Topoint conducts an annual customer satisfaction survey between April and May, led by the Sales Department. The survey evaluates five major aspects—quality, technology, delivery, service, and cost—and is jointly reviewed with key customers.

In 2024, the customer satisfaction target for Topoint-TW was set at above 90 points. The actual survey results reached 94 points, with a 100% response rate, maintaining an overall rating of “Highly Satisfied.” Topoint-SH conducted a customer satisfaction survey targeting the top 15 customers by annual sales (excluding group customers). The survey achieved a response rate of 96.7%, with an overall satisfaction score of 91.6 points.

Looking ahead to 2025, Topoint will continue their longstanding commitment, setting respective goals of maintaining an overall average satisfaction score above 90 points among their top 10 and top 15 customers. We firmly believe that achieving the highest level of customer satisfaction is the key to truly realizing our vision of sustainable development.

Customer Privacy Protection

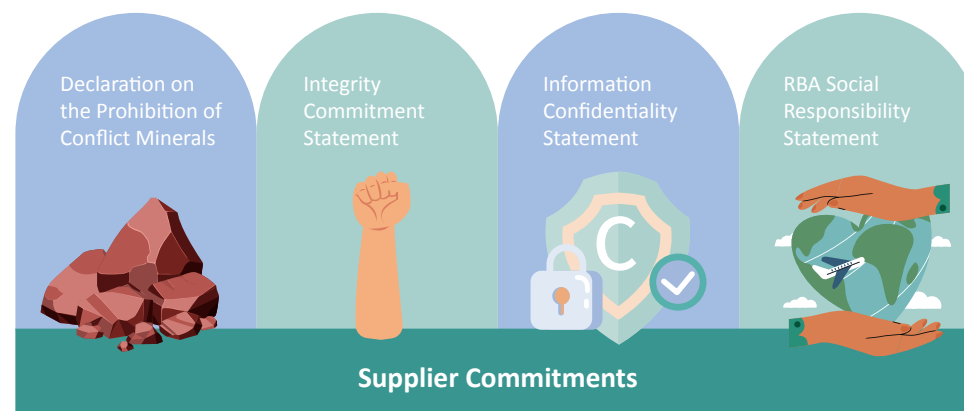
While striving to enhance product quality and professional services for customers, Topoint also places great importance on the protection of customer privacy and data confidentiality. In addition to signing confidentiality agreements with clients as required, Topoint ensures that contractual terms safeguard clients’ confidential information. Topoint also enforces strict internal regulations prohibiting any staff involved in business operations from disclosing customer information without proper authorization, fully implementing the principle of confidentiality.

Furthermore, every new employee is required to sign a labor contract upon onboarding, which clearly stipulates compliance with confidentiality clauses and the prohibition of disclosing company trade secrets to any third party. Employees must also follow our information protection policies to maintain strong self-discipline and cybersecurity awareness, fostering a secure and healthy information environment.

In 2024, Topoint recorded no incidents of violations of customer confidentiality agreements resulting in penalties, no cases of non-compliance related to product or service information and labeling, and no customer complaints regarding breaches of privacy or data leaks.

Supplier Advocacy and Training

As an indispensable member of the electronic industry supply chain, Topoint actively and voluntarily adheres to the relevant requirements of the Responsible Business Alliance (RBA) Code of Conduct, Version 8.0, to ensure the appropriateness of its management practices. At the same time, we continuously strengthens suppliers’ understanding of the RBA standards, enhancing their compliance awareness through advocacy and related training programs. Since 2018, the scope of these initiatives has gradually expanded—from the initial 15 key suppliers to 70 active material suppliers by 2024.

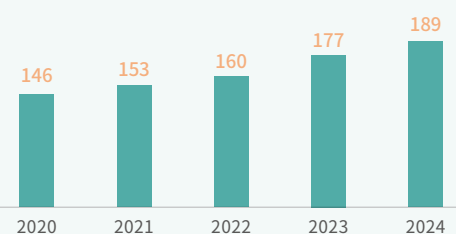


Intellectual Property Rights

Topoint fully recognizes that innovative technological capability is the core of the company's competitiveness. Therefore, we are committed to developing patented technologies and actively applying for patents to ensure our R&D achievements are comprehensively protected by law and transformed into valuable intellectual assets.

As of 2024, Topoint has obtained 68 patents in Taiwan, 98 patents in Chinese Mainland, 17 patents in Japan, and 6 patents in South Korea, marking an increase of 12 patents compared to the previous year — reaching a total of 189 patents. This demonstrates Topoint's continued investment in R&D and its proactive efforts in pursuing new patent applications to strengthen intellectual property deployment and maintain technological leadership.

Topoint Cumulative Number of Granted Patents
Unit: Cases



Topoint Quality Policy and Commitment

Quality First

Customer Satisfaction

Rapid Response

Continuous Improvement

Topoint is committed to making full use of its limited resources—human, technical, and equipment—to ensure that all employees fully understand the requirements of the ISO 9001 quality management system. We consistently uphold the highest quality goal of achieving zero defects, providing products and services that meet customer needs and expectations. We firmly believe that only through customer recognition, combined with flawless quality, can the company ensure sustainable operations.

Product Safety and Compliance

Guided by the principle of corporate sustainability, Topoint integrates green and sustainable concepts throughout the entire product life cycle—from design, production, and transportation to use and end-of-life disposal—comprehensively assessing the environmental impact at each stage. In addition to implementing hazardous substance management, pollution prevention, energy and water conservation, and waste reduction measures in its own manufacturing processes, Topoint also actively requires and assists suppliers in fulfilling their environmental responsibilities, jointly building a green supply chain to help customers produce low-risk, low-hazard products.

All products undergo regular inspections and are accompanied by testing reports to ensure compliance with WEEE (Waste Electrical and Electronic Equipment) regulations, and to verify that they are free from RoHS-restricted substances, EU REACH Substances of Very High Concern (SVHC), as well as conflict minerals and their derivatives.

When selling products, we provides Safety Data Sheets (SDS) and Certificates of Hazardous Chemical Composition to ensure that all products meet safety requirements. Regarding hazardous substances regulated under the EU Restriction of Hazardous Substances (RoHS) Directive—such as lead (Pb), cadmium (Cd), mercury (Hg), and hexavalent chromium (Cr⁶⁺)—Topoint exercises strict control and fully complies with all relevant standards and regulations. In 2024, throughout the entire life cycle of all products and services, Topoint recorded no violations of laws, regulations, or company commitments related to customer health and safety, and no incidents of noncompliance with information, labeling requirements, or voluntary product and service standards.

HAPPY WORKPLACE

Importance to Topoint

Valuing talent, enhancing competitive advantage, and driving the company toward excellence.

Employees are Topoint's most valuable asset. Topoint continuously fosters a diverse and inclusive corporate culture, offers competitive compensation and benefits, provides comprehensive education and training programs, and promotes health and wellness initiatives—all dedicated to creating a safe, healthy, and high-quality work environment for its employees.



Connect with SDGs



Management Approaches

• Talent Development and Sustainable Management

Provide fair and diverse employment opportunities along with comprehensive training programs to attract and retain outstanding talent, fostering steady and sustainable corporate growth.

• Employee Care and Well-being Enhancement

Protect employee rights, offer competitive compensation and benefits, and create an environment that supports both professional growth and work-life balance.

• Safety First, Healthy Workplace

Implement occupational safety and health management practices, promote wellness programs, and ensure employees work in a safe and secure environment.

• Compliance Management and Continuous Improvement

Comply with the ISO 45001 Occupational Health and Safety Management System standards, and enhance safety management and operational efficiency through internal audits and standardized procedures.



Long-term Sustainability Development Strategy

- Establish cross-country and cross-plant performance evaluation mechanisms and welfare programs.
- Build a talent database and a comprehensive learning and development roadmap to cultivate outstanding key talents.
- Create a work environment that promotes work-life balance.



Mid- to Short-term Sustainability Development Strategy

- Maintain zero major injuries and occupational diseases.
- Offer diversified training programs to enhance employee competencies.
- Promote various employee health initiatives to build a safe and happy workplace.



2025 Goals

- Keep employee turnover rate below 13%
- Achieve an annual 3% increase in average training hours per employee.
- Maintain a target of zero for both disabling injury frequency rate and severity rate.
- Continue to organize health promotion activities.

Diverse Workplace and Employee

Overview GRI 2-7

Human Resources GRI 405-1

Topoint deeply understands that employees are the company's most valuable asset and firmly believes that cultivating and inspiring talent is key to sustaining corporate growth. Guided by our core values of Integrity, Discipline, Perseverance, and Innovation, we strive to create a warm and supportive work environment where every employee can feel happiness and a strong sense of belonging. As of the end of December 2024, Topoint employed a total of 1,904 people, with 63% male and 37% female employees.

During the recruitment and employment process, Topoint strictly adheres to human rights policies and relevant regulations, committing to lawful employment and firmly prohibiting any form of discrimination based on gender, age, pregnancy, race, or political and religious beliefs. We are dedicated to providing employees with fair compensation and promotion opportunities, ensuring equal employment rights, and strictly forbidding the use of child labor. Through these efforts, Topoint has built a diverse, balanced, and respectful workplace that values individual dignity and employee well-being.

In terms of nationality distribution within the Topoint, Chinese Mainland employees make up approximately 64%, followed by Taiwanese employees at 26%, Vietnamese at 6%, Thai at 3%, and other nationalities at 1%, reflecting a truly international team from diverse cultural backgrounds.

Topoint remains committed to fostering a diverse and inclusive workplace where all employees—regardless of gender or nationality—enjoy equal opportunities for growth, working together to build a more competitive and globalized enterprise!

Topoint Human Resource Structure

Category	Group	Male (Persons)		Female (Persons)		Subtotal and Proportion by Group	
		No. of Persons	% within Group	No. of Persons	% within Group	No. of Persons	% within Group
Position	Supervisor	215	75%	72	25%	287	15%
	Non-supervisor	977	60%	640	40%	1,617	85%
Age	Under 30	356	67%	175	33%	531	28%
	30–50	742	60%	484	40%	1,226	64%
	Over 50	94	64%	53	36%	147	8%
Education Level	High school or below	832	61%	524	39%	1,356	71%
	Junior college	207	71%	85	29%	292	15%
	University	135	60%	92	40%	227	12%
	Master	16	59%	11	41%	27	2%
	Doctorate	2	100%	0	0%	2	0.1%
Subtotal by Gender		1,192	63%	712	37%	1,904	100%
Total (Persons)		1,904					

Note 1: The number of employees is calculated based on the total consolidated number of employees within the group.

Note 2: "Supervisors" refers to personnel at the position of Deputy Team Leader or above.

Note 3: The data in this table is current as of December 31, 2024.

Topoint Employee Nationality Distribution

Category	Group	Male (Persons)		Female (Persons)		Subtotal and Proportion by Group	
		No. of Persons	% within Group	No. of Persons	% within Group	No. of Persons	% within Group
Nationality	Chinese Mainland	785	64%	443	36%	1,228	64%
	Taiwan	325	66%	165	34%	490	26%
	Vietnam	49	42%	67	58%	116	6%
	Thailand	27	44%	34	56%	61	3%
	Other	6	67%	3	33%	9	1%
	Total	1,192	63%	712	37%	1,904	100 %

Note 1: The number of employees is calculated based on the total consolidated number of employees within the group.

Note 2: Other nationalities include Japan, Russia, and Belarus.

Note 3: The data in this table is current as of December 31, 2024.

Topoint Locally Hired Senior Executives Proportion Analysis

Location	Taiwan	Chinese Mainland	Group
Number of Senior Executives Who Are Local Residents	42	24	66
Total Number of Senior Executives	42	42	84
Proportion	100%	57%	79%

Environmental Safety and Health Management Committee

GRI 403-4

Topoint-TW has established a dedicated “Safety and Health Office” and an “Health and Safety Committee” responsible for formulating, planning, promoting, and supervising matters related to environmental safety and health.

The “Health and Safety Committee” is chaired by the General Manager and composed of designated occupational safety personnel, department heads, nursing staff responsible for employee health services, and labor representatives. The committee has a total of 19 members, with employee (labor) representatives accounting for 42%. Regular committee meetings are held quarterly to review, coordinate, and provide recommendations on occupational safety and health matters. The committee discusses and proposes improvements on topics such as occupational safety and health policies, workplace environment monitoring, health promotion management, and related education and training programs. In 2024, the committee held a total of four meetings.

Topoint-SH promotes occupational safety and health and facilitates communication between labor and management through regular occupational safety and health training sessions and teleconferences.

Occupational Safety and Health Management System and Audits

Since 2020, Topoint has implemented an Occupational Safety and Health Management System in accordance with ISO 45001 standards and the Taiwan Occupational Safety and Health Management System (TOSHMS), which complies with CNS 45001 requirements. This system aims to strengthen the company’s internal occupational safety and health management practices. Internal audits are conducted annually to ensure the smooth operation of the management system, and the recertification was completed in November 2024.

In addition, the Health and Safety Office conducts regular inspections of the workplace to identify deficiencies and implement corrective and preventive measures to maintain a safe working environment. The Health and Safety Office also assists on-site supervisors in establishing standard operating procedures (SOPs). These supervisors are responsible for conducting training sessions to ensure that all employees comply with operational safety regulations.

Participation in Government-Promoted Safety and Health Activities

Topoint-TW has long served as a bridge for technical exchange among local enterprises actively participates in activities organized by the Taoyuan City Labor Inspection Office and is a member of the Guishan Safety and Health Family. Leveraging its extensive experience in the field of occupational safety and health, Topoint assists other companies in improving their working environments.

Topoint-TW aims to collaborate with regional small and medium-sized enterprises to jointly promote occupational safety and health initiatives. Upholding the spirit of mutual support, cooperation, and mutual benefit among members of the Guishan Safety and Health Family, Topoint engages in communication and knowledge sharing through joint organizational platforms. These efforts enhance the safety and health management standards of member companies and optimize workplace environments.

Topoint-SH regularly cooperates with local safety supervision authorities in Jiading District to conduct safety drills, training sessions, and demonstrations, helping to foster and strengthen safety and health awareness among local enterprises.

Occupational Accident Reporting and Management System

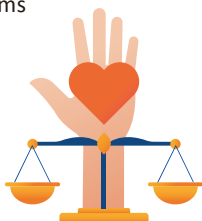
In the event of an occupational injury or accident within the facility, an emergency response procedure is immediately activated. Employees must promptly report the incident to their department supervisor and occupational safety personnel, and first aid is administered in accordance with injury treatment procedures. On-site nursing staff assess the severity of the injury and provide initial emergency care, with the primary goal of protecting and rescuing colleagues.

At the same time, in accordance with the “Accident Investigation and Management Procedure,” the head of the Health and Safety Office assigns professional personnel from relevant departments to form an accident investigation team. This team investigates the causes of the occupational incident and implements corrective measures to prevent recurrence of similar events.

Topoint sincerely hopes that every employee can maintain good health and safety. The “Safety and Health Work Code,” which governs the health and safety of all employees, has been approved through consultation with labor representatives. Both the “Occupational Safety and Health Management Regulations” and the “Safety and Health Work Code” clearly define employees’ safety standards, education and training requirements, health guidance, first aid and rescue measures, and rights and obligations regarding incident reporting.

Human Rights and Workplace Diversity Policy

Topoint strictly complies with government labor laws and the Responsible Business Alliance (RBA) Code of Conduct, and has established the “Topoint Human Rights Policy.” We are firmly committed to prohibiting child labor, eliminating forced labor, and preventing all forms of unlawful discrimination. Topoint is also dedicated to providing employees with a safe and healthy working environment, while safeguarding the fundamental rights and well-being of all staff members.



Human Rights Policy

Topoint strictly complies with the laws and regulations of all regions where it operates, adhering to internationally recognized human rights standards such as the International Bill of Human Rights and the Core Labour Standards of the International Labour Organization’s Fundamental Conventions. The company also implements the Responsible Business Alliance (RBA) Code of Conduct, treating and respecting all employees with dignity and ensuring the protection of human rights.

- ◆ Comply with local labor and environmental laws to ensure employees have fair and reasonable working conditions.
- ◆ Provide a safe and healthy working environment to minimize occupational risks.
- ◆ Strive to create equal employment opportunities and eliminate unlawful discrimination, ensuring fair access to job opportunities for all employees.
- ◆ Respect freedom of association, continuously improve employee rights, and encourage open communication and feedback.
- ◆ Prohibit child labor and forced labor, firmly safeguarding employees’ fundamental rights.
- ◆ Support employees in maintaining physical and mental well-being and work-life balance by providing necessary resources and assistance.
- ◆ Regularly review and assess relevant systems and practices to ensure the ongoing effectiveness of this policy.

Human Rights Policy – Key Concerns and Practices

Comply with local labor and environmental regulations to ensure that employees enjoy fair and safe working conditions, thereby safeguarding their rights and well-being.	We are committed to providing a safe, healthy, and legally compliant work environment, implementing occupational safety and health management, reducing workplace risks, and continuously enhancing employees’ health and well-being.	We are committed to fostering equal employment, eliminating unlawful discrimination, and ensuring that all employees have access to fair job opportunities.	We strictly prohibit the use of child labor and forbid any form of forced labor.	We support employees in maintaining their physical and mental well-being and in achieving a healthy work–life balance.	We respect employees’ right to freely associate and continuously strive to improve their rights and benefits.
Topoint is committed to complying with relevant labor regulations to safeguard employees’ lawful rights and interests, and to respecting internationally recognized fundamental labor and human rights principles, including freedom of association, protection of privacy, and the prohibition of forced labor, child labor, improper employment practices, and any form of discrimination. We have also established corresponding policies and systems to concretely protect employee rights and to foster a fair and safe working environment.	Topoint is committed to achieving the goal of “Zero Occupational Safety Incidents” and continuously upholding its occupational safety and health policies. Through systematic management frameworks, training programs, workplace improvements, and health promotion initiatives, we ensure a safe and healthy working environment for all employees, creating a secure and sustainable workplace.	Topoint’s compensation system is entirely based on employees’ roles and performance, adhering to the principles of fairness, equity, and reasonableness. Compensation and job responsibilities do not vary due to gender, race, religion, political affiliation, or marital status, and all pay practices comply with applicable legal standards.	The “Topoint Technology Recruitment and Employment Management Procedures” clearly stipulate that Topoint must not hire applicants under the age of 18. During the hiring process, identity verification is conducted for all selected candidates, implementing dual checks to ensure rigor and compliance throughout the recruitment process.	We organize a variety of activities—such as environmental conservation events, health runs, family participation programs, and parent-child interactions—to promote interpersonal engagement among employees and to enrich the concept of work–life balance.	Regular labor-management meetings are held to enhance communication and coordination between employees and management. An Employee Welfare Committee is also established to safeguard various employee benefits and to organize a variety of activities.
All employees	All employees	All employees	None (no child labor employed)	All employees	All employees

GREEN SUSTAINABILITY

Importance to Topoint

Environmental Protection, Green Innovation, and a Sustainable Future

The environment provides the space and resources necessary for production activities and serves as a vital foundation for creating a workplace where employees can live and work in comfort. Therefore, Topoint regards environmental protection as an essential part of our sustainable development. We adhere to legal and regulatory requirements as our fundamental principle and continuously strive to improve—from daily operations to manufacturing processes. By enhancing the efficiency of energy and water resource usage and continuously reducing waste and wastewater discharge, we aim to minimize environmental impact and create a safe and pleasant living environment for all stakeholders.

Connect with SDGs



Management Approaches

• Compliance with Environmental Regulations and Fulfillment of Social Responsibility

Comply with local government environmental regulations to ensure that corporate activities meet legal requirements, while striving to minimize environmental impacts.

• Enhancing Energy Management to Achieve Energy-Saving Goals

Continue efforts to reduce energy intensity per unit by upgrading or improving system equipment and strengthening management practices to decrease energy consumption.

• Reducing Greenhouse Gas Emissions to Promote Environmental Protection

Lower greenhouse gas emission intensity and actively implement emission reduction measures to achieve greenhouse gas reduction targets.

• Improving Water Resource Efficiency and Conserving Water

Continuously monitor water usage during operations, enhance water use efficiency, and reduce pollution.

• Ongoing Waste Reduction to Promote a Circular Economy

Implement measures to continuously reduce waste generation, promote recycling and reuse, and minimize negative environmental impacts.



Long-term Sustainability Development Strategy

- Implement Topoint Environmental Policies
- Continue to reduce greenhouse gas emission intensity, lower energy and water consumption intensity, and decrease the total amount of waste generated.



Mid- to Short-term Sustainability Development Strategy

- Reduce greenhouse gas emission intensity by 30% by 2030 compared to the baseline year.
- Increase investment in renewable energy to reduce the use of purchased electricity.
- Enhance process water recycling and reuse, and promote water conservation to continuously reduce water resource consumption.
- Implement energy-saving measures to continually decrease energy resource usage.
- Promote source reduction to achieve waste minimization.
- Advance sustainable procurement practices to increase the use of environmentally friendly materials in products and packaging.



2025 Goals

- Greenhouse gas emission intensity reduced by 5% compared with the previous year.
- Waste reduced by 10% compared with the baseline year.

Environmental Management

Environmental Management Policy

Topoint uphold the philosophy of sustainable development and recognize that while pursuing corporate growth, we must also bear the social responsibility of environmental protection. Therefore, we actively implement environmental management systems, promote energy conservation and carbon reduction, improve energy efficiency, and minimize the environmental impact of our operations. We are committed to complying with relevant environmental laws, regulations, and international standards to ensure that all business activities align with the principles of environmental sustainability. Furthermore, we have established a comprehensive environmental management framework to ensure the effective implementation of sustainable development practices.



Compliance with Regulations

Stay informed of international environmental protection trends and comply with all relevant environmental laws and regulations.



Employee Participation

Strengthen employees' awareness of energy conservation and environmental protection, establish participation mechanisms, and improve related systems and standards.



Resource Conservation

Set conservation targets, plan, and implement energy-saving and environmental protection measures.



Waste Reduction

Control pollution at the source and reduce the generation of pollutants and waste.

Environmental Management System Certification

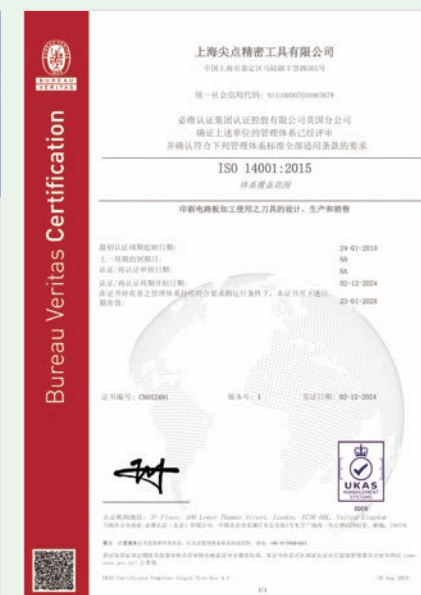
While formulating its environmental management policy, Topoint has also implemented the ISO 14001 Environmental Management System. Topoint conducts regular internal audits of its environmental management system, ensuring the appropriateness and effectiveness of overall operations through the PDCA improvement cycle.

Topoint-TW first obtained ISO 14001:2015 Environmental Management System certification in December 2017 and has continued to undergo regular third-party audits. The original certificate was valid until the end of 2023, and the triennial recertification process was completed in January 2024. The new certificate is valid until December 20, 2026.

Topoint-SH has also held the same certification since 2010 (originally under the ISO 14001:2004 version) and completed its most recent recertification in October 2024. The new certificate is valid until January 23, 2028, demonstrating our commitment to the effective implementation and continuous improvement of its environmental management system.



Topoint-TW was completed ISO 14001:2015 in Jan. 2024



Topoint-SH was completed ISO 14001:2015 in Oct. 2024

SOCIAL CARE

Importance to Topoint

Caring for our neighbors, supporting diverse communities, protecting the environment, and pursuing shared well-being

We have always believed that our true value lies not only in its business growth but also in its positive response to people and society.

That's why we choose to focus on the communities around us, to listen to local voices, and to respond to the real yet often overlooked needs of everyday life. From accompanying children and youth in their stable growth, to caring for the health and well-being of the elderly, and working with local partners to protect our shared environment, we take concrete actions to build a warm and meaningful connection among people, communities, and nature.

These acts of care have become an integral part of Topoint's culture, making "shared goodness and mutual prosperity" not merely a belief, but a living practice we uphold every day.

Connect with SDGs



Management Approaches

• Continuous Support for Local Education

Collaborate with local educational organizations to provide high-quality teaching resources and support the growth of local students.

• Deepening Corporate Philanthropy Culture

Develop comprehensive public welfare participation programs, from basic to advanced levels, to encourage employee involvement and establish incentive mechanisms.

• Promoting Environmental Protection Initiatives

Implement green business practices through energy conservation, carbon reduction, resource recycling, and environmental actions to lessen the burden on the environment.

TOP Public Welfare Program

Topoint have long been devoted to addressing the needs of local communities. Through resource allocation and support for disadvantaged groups, we accompany people of all ages toward steady growth. In 2024, we continued to collaborate with civic organizations and university teams, focusing on issues such as child companionship, youth empowerment, and senior health.

By promoting initiatives closely connected to community contexts, we aim to provide meaningful support and opportunities for participation across generations.

We believe that public welfare is not merely about the contribution of resources, but about practicing continuous engagement that begins with ourselves. Every interaction and response reveal the real needs in different corners of society and inspires us to reflect on how we can bring about change in more suitable and effective ways.



SGS Assurance Statement for the Sustainability Report



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE TOPOINT TECHNOLOGY CO., LTD.'S CORPORATE SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Topoint Technology Co., Ltd. (hereinafter referred to as Topoint) to conduct an independent assurance of the Corporate Sustainability Report for 2024 (hereinafter referred to as the CS Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/03/27 to 2025/05/08. The boundary of this report includes Topoint Taiwan Headquarter and Shanghai Topoint Precision Technology. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Topoint's Stakeholders.

RESPONSIBILITIES

The sustainability information in the Topoint's Corporate Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body and management of Topoint. SGS has not been involved in the preparation of any of the material included in the CS Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Accountability Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

Reporting Criteria Options

- | | |
|---|-----------------------------------------|
| 1 | AA1000 Accountability Principles (2018) |
| 2 | GRI (With Reference to) |

TWSPF 5008 Issue 2502

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Corporate Sustainability and Risk Management Committee members and the senior management in Taiwan; documentation and record review and validation with external bodies or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from Topoint, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

Topoint has demonstrated its commitment to stakeholder inclusivity through formalised commitment from the highest governing body. A variety of engagement efforts such as questionnaire and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, Topoint may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

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MATERIALITY

Topoint has established effective processes for determining issues, incorporating double materiality assessment processes, to identify the organization's material issues. It has developed an impact-based materiality analysis process and established corresponding sustainability objectives. This report appropriately addresses the identified issues based on their materiality and priority.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

Topoint has identified and demonstrated its sustainability performance across environmental, social, and governance dimensions through various processes, including activities, policies, programs, decisions, and product services. These efforts are overseen by governance bodies and senior management, with appropriate disclosure and reporting in its reports. For the future report, it's recommended to establish a monetized methodology to quantify impact levels and prioritize them.

ADHERENCE TO GRI

The report, Topoint's Corporate Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021 and complies with the requirements set out in section 3 of GRI 1 Foundation 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3. Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to Material Topic have been disclosed. The report has properly disclosed information related to Topoint's contributions to sustainability development. To further enhance transparency and align with stakeholder expectations, it may be beneficial to provide additional details, such as GRI Disclosure 2-21 used for calculating the ratio or the specific employee groups included. This could strengthen the comprehensiveness of the disclosure and offer greater clarity to readers.

Signed:

For and on behalf of SGS Taiwan Ltd.

Stephen Pao
Business Assurance Director
Taipei, Taiwan
16 June, 2025
WWW.SGS.COM



TWSPF 5008 Issue 2502

TUV NORD Verification Statement for ISO 14064-1:2018

TUVNORD

O P I N I O N

Appendix to Opinion No. GHG-253311080
ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with Topoint Technology Co., Ltd. (hereinafter referred to as "Topoint") No. 203, Sec. 3, Jiayuan Rd., Shulin Dist., New Taipei City 238, Taiwan, R.O.C. for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-1:2018 in the GHG Opinion in the form of GHG report covering GHG emissions of the period 01, Jan., 2024 to 31, Dec., 2024.

Roles and responsibilities

The management of Topoint is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2024.

Level of Assurance

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

Scope

Verification of GHG emissions within the organization's boundary and is based on ISO 14064-1:2018.
Location/Boundary of the activities:

Company	Address
Topoint Technology Co., Ltd.	No. 203, Sec. 3, Jiayuan Rd., Shulin Dist., New Taipei City 238, Taiwan, R.O.C.
Shanghai Topoint Precision Technology Ltd.	No. 100-1, Shanying Rd., Gulshan Dist., Taoyuan City 333, Taiwan, R.O.C.
Shanghai Ringpoint Nano Material Ltd.	No. 535, Fengting Road, Ma'u Town, Jiading District, Shanghai, China Lane 1028, Fengting Road, Ma'u Town, Jiading District, Shanghai, China (dormitory)
Unipoint Technology Co., Ltd.	Area 4, 1/F, building 5, No. 505, Fengting Road, Ma'u Town, Jiading District, Shanghai, China Lane 1028, Fengting Rd., Ma'u Town, Jiading Dist., Shanghai, China No. 100-1, Shanying Rd., Gulshan Dist., Taoyuan City 333, Taiwan (d.O.C.) No. 60, Dingzong Rd., Gulshan Dist., Taoyuan City 333, Taiwan, R.O.C.

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 17, Mar., 2025 to 18, Apr., 2025

TUVNORD

O P I N I O N

Greenhouse Gases Verification Opinion
ISO 14064-1 : 2018

Given to

TOPOINT TECHNOLOGY CO., LTD.

Office Address

No. 203, Sec. 3, Jiayuan Rd., Shulin Dist.,
New Taipei City 238, Taiwan, R.O.C.

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-1:2018.
(detailed information please refer to next page)

Report Year	: 2024
Greenhouse Gases	
Direct Emissions	: 1,302.7038 CO ₂ -e Tonnes/ year
Energy Indirect Emissions(Category2)	: 17,812.1340 CO ₂ -e Tonnes/ year
Other Indirect Emissions (Category3-6)	: 9,167.0534 CO ₂ -e Tonnes/ year
Sum	: 28,281.891 CO ₂ -e Tonnes/ year
Materiality	: 5%
Reasonable Assurance	: Direct and Energy Indirect Emissions
Limited Assurance	: Category3-6

Opinion No.: GHG-253311080
Version: V1.1
Verify Date: 2025-04-18

Issue Date: 2025-05-27

Verification Body
at TUV NORD Taiwan Co., Ltd.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization
TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en

TUVNORD

The GHG emissions are described as below:

GHG emissions categorization		Description	GHG emission (tonnes of CO ₂ e per year)
Direct Emissions/ Category 1		Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization.	1,302.703
Energy Indirect Emissions	Category 2	Indirect GHG emissions from imported energy	17,812.134
	Category 3	Indirect GHG emissions from transportation	109.789
	Category 4	Indirect GHG emissions from products used by an organization	8,997.264
	Category 5	Indirect GHG emissions associated with the use of products from the organization	Undisclosed
	Category 6	Other sources	Undisclosed
Direct Emissions and Indirect Emissions			28,281.891

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.
Intended User of Verification Opinion: Organizations use for their own reference.

Confidentiality

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

Avoidance of Conflict of Interest

The reports was verified with fairness and honesty.

Verifiers Group

According as the above opinion were judgement by TUV NORD.

Verification Body
at TUV NORD Taiwan Co., Ltd.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization
TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en



Website



ESG Report

Website <https://www.topoint.tw/>

Tel 02 2680 5868

Add No. 203, Sec. 3, Jiayuan Rd., Shulin District, New Taipei City 238, Taiwan