

東元電機股份有限公司

公共事務參與政策

第一條

本公司積極參與產業公協會及非營利組織活動，與產官學界保持密切交流，並致力於產業政策之制定與推動等各項倡議活動。為維持參與公共事務之透明度，強化產業公協會的管理系統，爰制定本政策以資遵循。

第二條

本政策適用範圍包括公司及集團年報合併子公司之整體營運活動，且涵蓋參與的產業公協會與直接遊說活動。本公司參與公共事務原則如下：

1. 保障利害關係人之權益且善盡企業永續經營責任，支持或推動有助於核心本業，以及環境、社會、經濟等相關面向永續發展之公共事務。
2. 在氣候方面的所有倡議活動均應符合巴黎協定 (Paris Agreement)。
3. 遵守營運所在地應適用之會計準則與法規並適當揭露相關訊息。
4. 遵守公司的「誠信經營守則」、「永續發展實務守則」及「公司治理實務守則」相關規範。

第三條

本公司支持的團體主要為：

1. 有助於本公司發展核心本業之團體。
2. 支持巴黎協定，在永續發展相關議題上與本公司有相同觀點之團體。
3. 能作為公共政策議題之討論平台且能為共同商業利益進行倡議之團體。

第四條

董事會設立「公司治理及永續委員會」以監督公司的永續發展計畫及氣候變遷倡議方法和活動。由「ESG推動辦公室」負責執行各項永續發展及氣候變遷相關倡議政策，「董事會秘書室」統籌管理公協會參與事務，定期評估與審議所參與之公共事務或產業公協會等團體之倡議活動符合本政策，定期直接向董事長報告各項政策的落實情形。

第五條

有關產業公協會之加入(或退出) 或公共事務之參與(倡議)，主要由相關部門先行審查，經各事業部主管同意後，始得執行。如與永續發展相關，需由「ESG推動辦公室」審查。審查內容宜包含但不限於以下事項：

1. 該公協會(倡議)是否符合本政策。
2. 參與該公協會(倡議)之必要性、本公司之會員代表是否擔任該團體董事會或委員會成員重要職務、預期成果等。
3. 投入成本：資金與人力等。
4. 獲得效益：取得策略合作夥伴、提升政策影響力、掌握永續發展趨勢等效益。

第六條

為確保各地區的直接及間接氣候變遷遊說活動和參與的行業協會均符合本政策，本公司設有年度監測及檢討程序如下：

1. 透過內部產業公協會等團體會員資料庫及利害關係人訪查，確認應列入審查範圍之重要團體。
2. 依據公開揭露資料審查該團體是否符合本政策，必要時要求該團體提供效益評估報告。
3. 與該團體所在地之子公司確認並討論評估結果。
4. 提交年度審查報告予「ESG推動辦公室」核示，續提報「公司治理及永續委員會」及董事會，並依其執行績效評估繼續支持之可行性。
5. 邀請利害關係人回饋有關永續發展、產業政策、立場和活動之建議。

第七條

如發生與公司政策立場不一致之情事，將要求其改善。一定期間內若仍未修正其立場，本公司將退出該團體或活動、終止會員身份、撤回財務相關支援並公開發表聲明揭露相關資訊。

第八條

本辦法經董事長核准後實施，修正時亦同。

第九條

本辦法於 2024 年 4 月 30 日訂定。

本辦法於 2025 年 9 月 8 日第一次修正。

TECO Electric & Machinery Co., Ltd.

Public Affairs Participation Policy

Article 1

The Company actively participates in industry associations and non-profit organization activities, maintains close communication with industry, government, and academia, and is committed to policy formulation and advocacy efforts. To ensure transparency in public affairs participation and strengthen the management system of industry associations, this policy is established for compliance.

Article 2

This policy applies to the overall operations of the Company and its consolidated subsidiaries as disclosed in the annual report. It covers participation in industry associations and direct lobbying activities. The principles for public affairs participation are as follows:

1. Protect stakeholder interests and fulfill corporate sustainability responsibilities.
2. Support or promote public affairs that contribute to core business and sustainable development in environmental, social, and economic aspects.
3. All climate-related advocacy activities must align with the Paris Agreement.
4. Comply with applicable accounting standards and regulations in operating locations and disclose relevant information appropriately.
5. Comply with the Company's Ethical Corporate Management Best Practice Principles Sustainable Development Best Practice Principles, and Corporate Governance Best Practice Principles

Article 3

The Company supports organizations that:

1. Contribute to the development of its core business.
2. Share the Company's views on sustainability and support the Paris Agreement.
3. Serve as platforms for public policy discussions and advocate for common business interests.

Article 4

The Board of Directors has established the Corporate Governance and Sustainability Committee to oversee sustainability plans and climate change advocacy activities. The ESG Office is responsible for executing sustainability and climate-related advocacy policies. The Board Secretariat coordinates participation in industry associations and regularly evaluates and reviews advocacy activities to ensure alignment with this policy, reporting directly to the Chairman.

Article 5

Joining (or withdrawing from) industry associations or participating in public affairs (advocacy) must be reviewed by relevant departments and approved by business unit heads. If related to sustainability, the ESG Office must review. Review items should include but are not limited to:

1. Whether the association (or advocacy) aligns with this policy.
2. Necessity of participation, whether the Company's representative holds key positions in the organization, and expected outcomes.
3. Investment costs: financial and human resources.
4. Benefits: strategic partnerships, policy influence, insights into sustainability trends, etc.

Article 6

To ensure that direct and indirect climate lobbying activities and participation in industry associations across regions comply with this policy, the Company has established an annual monitoring and review process:

1. Use internal databases and stakeholder interviews to identify key organizations for review.
2. Review public disclosures to assess policy alignment; request benefit evaluation reports if needed.
3. Coordinate with subsidiaries in the organization's region to discuss evaluation results.
4. Submit annual review reports to the ESG Office, then to the Corporate Governance and Sustainability Committee and the Board for performance evaluation and continued support feasibility.
5. Invite stakeholder feedback on sustainability, industry policies, positions, and activities.

Article 7

If an organization's stance on climate policy conflicts with the Company's, it will be asked to make improvements. If no correction is made within a set period, the Company will withdraw from the organization or activity, terminate membership, cease financial support, and publicly disclose the decision.

Article 8

This policy is effective upon approval by the Chairman. Amendments follow the same procedure.

Article 9

This policy was established on April 30, 2024.

First revision on September 8, 2025.