



東元集團永續管理政策及承諾

東元集團為實踐永續經營，依循「永續發展實務守則」、「誠信經營守則」及「公司治理實務守則」之精神，並參考利害關係人期待、建議與溝通結果，制定「東元電機永續管理政策及承諾」，涵蓋對象為東元電機、合併年報內上市櫃及生產型子公司、關鍵供應商及其他合作夥伴，確保集團整體永續發展政策之落實，滿足利害關係人要求與期望。

環境面

- **減排行動承諾：**東元電機於 2030 年之前，為期 10 年之內，完成溫室氣體範疇一及二 50%，以及範疇三 25%之絕對減量。並領導集團子公司設定環境管理目標，推廣節能以提升營運活動的能源使用效率，並持續改善能源績效降低溫室氣體排放。
- **永續原物料採用與合作承諾：**在價值鏈中與外部利害關係人（如供應商、客戶、研究單位）合作，推動永續原物料管理之最佳實務，並共同尋求最佳之循環模式，包括評估原物料的來源與使用方式，於產品設計生產階段優先考量符合品質標準且具備第三方認證之永續原物料，如低碳足跡、不毀林、不傷害生物多樣性、回收材料，以及具可再生或可循環利用特性之材料，並視合適性逐步提升佔比，降低廢棄物產生。同時透過禁用含有害物質之材料及遵循無衝突礦產原則，以降低營運價值鏈中對環境及人權之負面衝擊。
- **水資源效率管理承諾：**主動進行用水審查，提升循環使用比例，制定指標提高用水效率，降低營運對於自然的衝擊。
- **生物多樣性保育承諾：**於 2050 年前實現零總毀林與對自然環境產生淨正面效益。為實現此長期目標，我們將與利害關係人議合，了解營運活動的重大自然依賴與衝擊，進行風險評估，建立以生態保育與風險預防為導向的行動策略原則，針對重大影響區域優先設定生物多樣性保育目標，作為邁向「零淨損失」及強化生態系統韌性的具體路徑。同時，要求價值鏈承諾避免在國際或國家重要的生物多樣性地區進行營運活動、遵循衝擊緩減階層原則，以及落實減緩與補償措施。

社會面

- **消弭侵權及補償承諾：**對於潛在侵權風險應進行盡職調查，包括建立安全與健康的工作環境、防制人口販運、禁止強迫勞動、禁用童工、消弭歧視、結社自由及集體談判權等項目。供應鏈成員應依循東元電機「人權暨環境永續承諾書」進行管理。
- **職業安全衛生承諾：**依循職安相關國際標準和法規，對於營運活動內之員工及承包商，進行危害辨識與風險評估程序及管控措施，優先保障人權並持續優化職安管理成效。

治理面

- **消弭風險承諾：**建立風險治理架構，於董事會層級進行避險監管及稽核。
- **併購及收購盡職承諾：**進行併購與收購時應進行盡職調查，確保併購與收購不會對公司 ESG 產生重大負面影響。
- **價值鏈治理承諾：**加強價值鏈 ESG 風險意識之溝通，設定評估及選商原則，持續積極推動優化產品與服務的物流配送流程，包括選用低碳運輸、減少包材耗用及使用再生包材、選

用低碳能源。

- **合規承諾：**內部管理依循東元電機「公司治理實務守則」，供應鏈管理依循「行為準則暨誠信經營作業程序及行為指南」落實執行。

東元透過全員或分眾的環境、社會、治理面教育訓練，強化集團主管同仁們的認知，並由專責幕僚部門協助當責的單位、廠區等，將以上政策及承諾整合入日常運作，適當地設定各層級的目標以落實執行，並透過「公司治理及永續委員會」等進行督導，以追求持續改善。

董事長利明獻



TECO Group Sustainability Policies and Commitments

TECO Group formulates “TECO Group Sustainability Policies and Commitments” to strive the practice of sustainable management by following “Sustainable Development Best Practice Principles”, “Ethical Corporate Management Best Practice Principles”, and “Corporate Governance Best Practice Principles” released from the board, as well as referring to stakeholders' expectations, suggestions and communication results with them. To Ensure the implementation of the group's overall sustainability performance and to meet the requirements and expectations of stakeholders, this document covers TECO Electric & Machinery, listed companies and manufacturing subsidiaries in its consolidated annual report, and its key suppliers and partners.

Environmental Dimension

- **Emission Reduction Commitment:** Achieve 50% reduction in scope 1 and 2, and 25% reduction in scope 3 by 2030 within a decade. Lead subsidiaries to set environmental management goals, promote energy conservation to improve the energy efficiency of operating activities, and continuously improve energy performance to reduce emissions.
- **Sustainable Raw Materials Use and Collaboration Commitment:** Collaborate with external stakeholders in the value chain (such as suppliers, customers, and research institutes) to promote best practices in sustainable raw material management and jointly seek the best circular models, including evaluating the source and use of raw materials, contributing our best effort in the product design and production stage to sustainable raw materials that meet quality standards and third-party verification, such as low-carbon footprint, non- deforestation, non- harming biodiversity, recycled materials, and materials with renewable or recyclable properties. When appropriate, the proportion will be gradually increased to reduce waste generation. Meanwhile, prohibit using materials containing hazardous substances And comply with the principle of conflict-free minerals to reduce the negative impact on the environment and human rights in the operational value chain.
- **Water Resource Commitment:** Proactively conduct water use assessment to identify opportunities for water efficiency improvements. Increase the proportion of recycling and formulate indicators to improve water efficiency and lower the impact on nature.
- **Biodiversity Commitment:** Realize no gross deforestation and net positive impact to the natural environment by 2050. To achieve this long-term goal, we will engage with stakeholders, understand the significant dependence and impact of our operations on nature, conduct biodiversity risk assessments, establish action strategy principles oriented towards ecological conservation and risk prevention, and prioritize biodiversity conservation targets for priority areas as a specific path towards no net loss and strengthening ecosystem resilience. At the same time, we require the value chain to commit to avoiding operating activities near globally or nationally important biodiversity sites, follow the principles of impact mitigation hierarchy, and implement mitigation and compensation measures.

Social Dimension

- **Elimination of Infringement and Remediation Commitment:** Due diligence be conducted on key risks, including establishing a safe and healthy working environment, preventing human trafficking (modern slavery), prohibiting forced labor, eliminating child labor, eliminating discrimination, freedom of association, and the right to collective bargaining. Value chain members should be managed by signing “[Human Rights and Environmental Sustainability Commitment](#)”.
- **Occupational Health & Safety Commitment:** Comply with international standards and regulations related to occupational safety. Conduct hazard identification and risk assessment procedures and control measures for employees and contractors within operational activities. Prioritize the protection of human rights and continue to optimize the effectiveness of occupational safety management.

Governance Dimension

- **Risk Elimination Commitment:** Establish a risk governance function, conduct risk identification and mitigation activities. and auditing from the board level.
- **M&A Due Diligence Commitments:** Due diligence be conducted when conducting mergers and acquisitions to ensure that mergers and acquisitions will not have a significant negative impact on ESG.
- **Value Chain Governance Commitment:** Strengthen the communication of ESG risk awareness in the value chain, set assessment and vendor selection ESG criteria, and continue to promote the optimization of the logistics and distribution process, including choosing low-carbon transportation, reducing packaging material consumption and using recycled packaging materials, and selecting low-carbon energy.
- **Law Compliance Commitment:** Group internal management to follow “[Corporate Governance Best Practice Principles](#)”, value chain members to follow “[Supply Chain Business Ethics](#)” from TECO.

TECO strengthens the awareness of group executives, managers, and employees through education and training on environment, society and governance for all or specific audience. Dedicated staff departments assist responsible units and production sites to integrate the above policies and commitments into daily operations, set goals for each level appropriately for implementation while the "Corporate Governance and Sustainability Committee" supervises the performance to pursue continuous improvement.