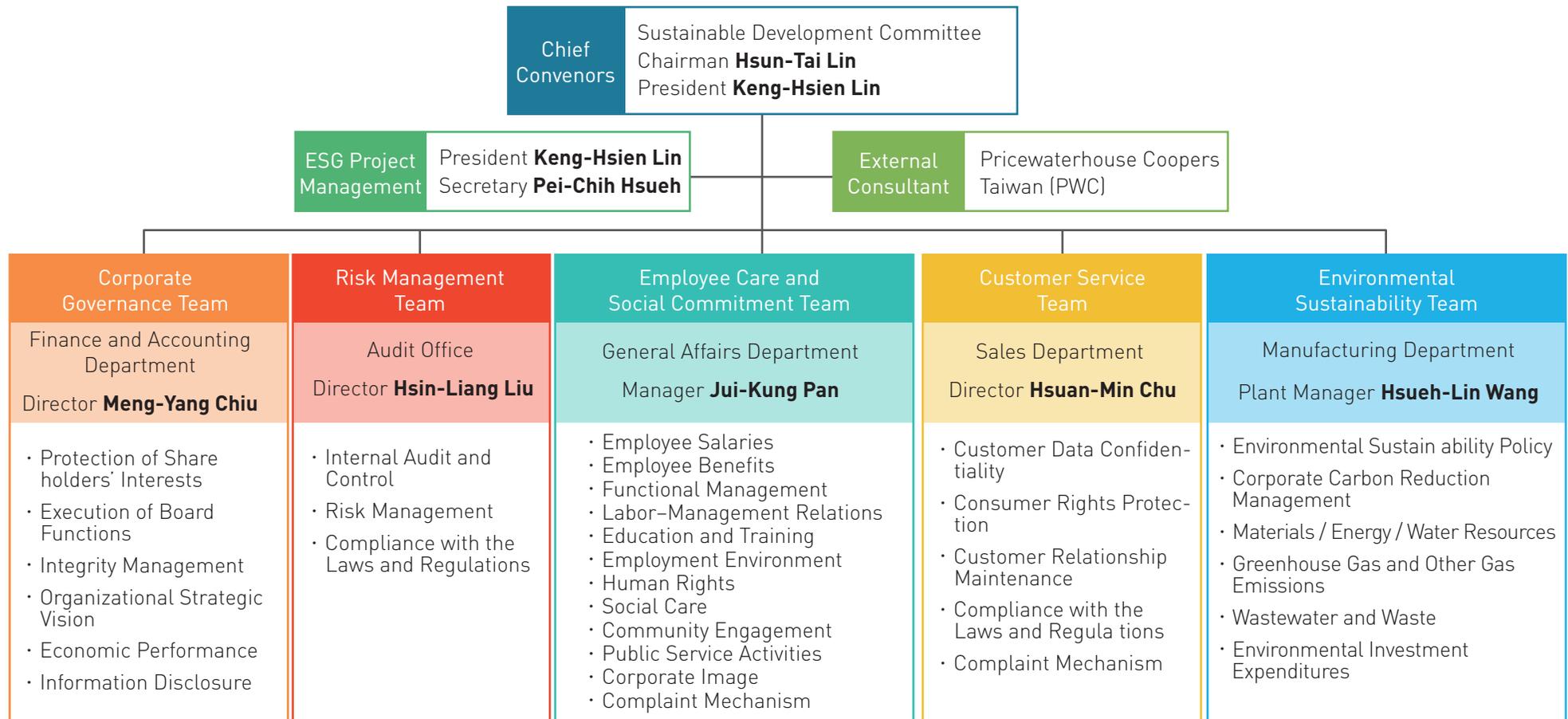


Sustainable Governance Framework

In December 2022, DINGZING established the “Sustainable Development Team” as the top organization for promoting corporate sustainability, with Chairman Hsun-Tai Lin and President Keng-Hsien Lin serving as the chief conveners. “The Sustainable Development Team” has set up five working groups based on management issues, including corporate governance, risk management, employee care and social commitment, customer service, and environmental sustainability. The working groups meet regularly every six months to review the effectiveness of each working group’s sustainability projects, respond to the needs and expectations of stakeholders, formulate sustainability strategies, and report sustainability performance and strategic goals to the Board of Directors at the end of each year to ensure the promotion of DINGZING’s sustainability strategy.

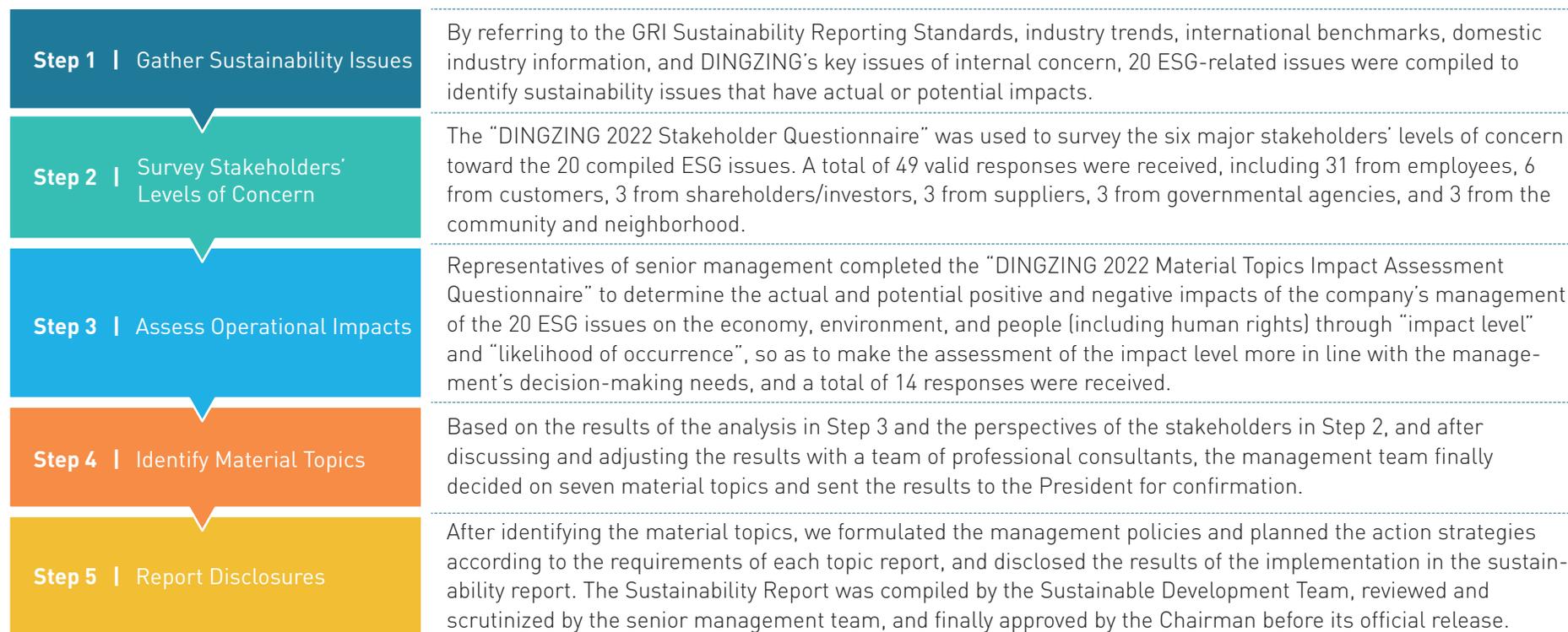
DINGZING’s Sustainable Governance Framework :



Material Topics Identification and Analysis

DINGZING follows the GRI Sustainability Reporting Standards to assess and analyze economic, social and environmental (ESG) issues that have a material impact on the company to determine which material topics the company should focus on, while setting sustainability goals and communicating its sustainability progress to stakeholders.

Materiality Analysis Process :

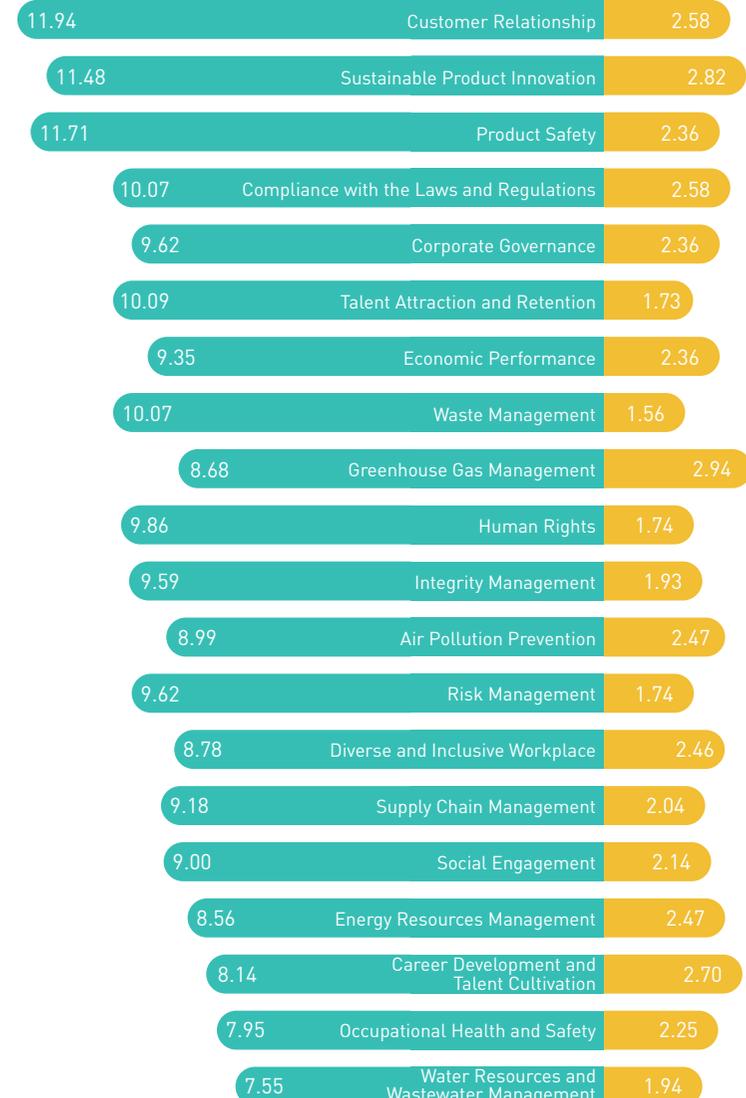


Internal Impact Assessment Results

Analysis of the material topics was mainly based on the results of the internal impact rating. The top 10 ESG issues in terms of impact level were discussed and compared with the results of the stakeholders' concern questionnaires, and the discussion focused on the issues that DINGZING's current management system either emphasized or wished to strengthen in light of the company's limited time and resources, with the expectation that the process of compiling the sustainability report would refine relevant management procedures and guide future management strategy development.

Material Topics Adjustments :

Material Topics from the Previous Report	Material Topics from the Current Report	Explanation
Greenhouse Gas Management	Greenhouse Gas Management	Unchanged
Reduce energy resources and raw material consumption	--	Listed under General Topics
--	Product Safety	Newly Added Topic
Risk Management Mechanism	--	Listed under General Topics
R&D and Innovation	Sustainable Product Innovation	Name Adjustment
Talent Retention and Employee Care	Talent Attraction and Retention	Name Adjustment
Customer Service	--	Listed under General Topics
Employee Career Development and Talent Cultivation	--	Listed under General Topics
Wastewater and Waste	Waste Management	Name Adjustment
Social Regulatory Compliance	Compliance with Laws and Regulations	Consolidation of Topics
Environmental Regulatory Compliance		
Economic Performance	--	Listed under General Topics
Integrity Management	--	Listed under General Topics
Avoidance of Child Labor	Human Rights	Integration with Human Rights issue as a Material Topic
Occupational Health and Safety	--	Listed under General Topics



■ Positive Impact ■ Negative Impact