



DINGZING

DINGZING
Advanced Materials Incorporated

2022 Sustainability Report

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Chapter 0 | About the Report

1. Editorial Principles

This is the first sustainability report to be published by DINGZING Advanced Materials Incorporated (stock code 6585). It has been prepared with reference to the 2021 GRI Standards published by the Global Reporting Initiative (GRI) and the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” issued by the Taiwan Stock Exchange.

2. Reporting Period

This report discloses the results related to corporate sustainability for FY2022 (from January 1, 2022, to December 31, 2022). For the sake of information integrity and comparability, some of the performance data refers back to information and data from December 31, 2021, and prior periods.

3. Scope of the Report

The financial data in this report is consistent with the boundaries of DINGZING’s individual financial report for FY2022, and is denominated in New Taiwan Dollars. The environmental and social performance covers our Kaohsiung office and plants in Taiwan (Kaohsiung and Pingtung plants), and any inconsistencies in the scope will be specifically explained in the report. The data and information disclosed in the report were compiled by the relevant responsible business units. The data and information were collected, measured, and calculated in accordance with international or local laws and regulations, or with reference to industry standards and practices.

4. Issue Date

DINGZING will issue a sustainability report on a regular (annual) basis, which will be disclosed and made available for download on the Company’s website.

Current Issue : September 2023

Next Issue : Scheduled for June 2024

5. Contact Information

If you have any suggestions or questions about this report, please feel free to contact us.

Contact Person : Mr. Meng-Yang Chiu,

Head of Corporate Governance

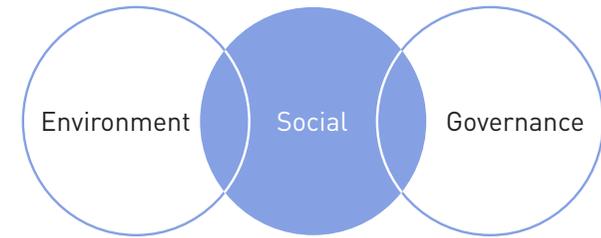
Phone Number : 07-8070166

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Message from the Chairman

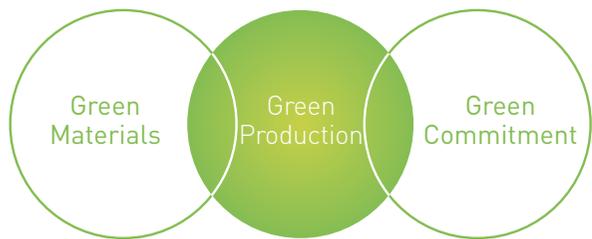
Since 2020, the pandemic and climate change have dominated much of the discussion. Global climate action is on the rise, with governments making declarations of net-zero emissions and carbon neutrality as well as proposing climate regulations and strategies to address the challenges of climate change. As the pandemic subsides, industries and life are returning to a quieter state, but their appearance and nature are changing. The pandemic is driving the public to reflect on environmental sustainability and social issues, and corporations are realizing that the only way to be sustainable is to proactively manage ESG risks.



Science. Innovation. Collaboration.

Since its establishment in 1981, DINGZING has specialized in the application and development of environmentally friendly thermoplastic polyurethane (TPU) materials for 40 years, based on the three core values of “Science, Innovation, and Collaboration” and the concepts of corporate sustainability and environmental sustainability. In this critical era of driving sustainable change, as the first TPU manufacturer in Asia, DINGZING expects to continue to improve its corporate green initiatives, expand its sustainable influence, and become a leading benchmark enterprise in promoting the world’s sustainable transformation.

In terms of governance, in 2022, DINGZING prepared a sustainability report in accordance with the 2021 GRI Standards and the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies”. We set up a “Sustainability Team” at the end of 2022, with President Keng-Hsien Lin and myself as the chief convenors, and senior managers from various levels serving as team leaders, in order to manage the risks and impacts of various aspects of ESG and promote DINGZING’s sustainable development strategy. In the future, we will follow domestic and international sustainability trends, continue to disclose various sustainability indicators and climate information, and refine our management system so that sustainability actions can be put into practice.



In terms of the environment, our company has always insisted on the business philosophy of sustainable management as well as energy saving and carbon reduction, and we have promoted the 3G environmental policy of “Green Materials, Green Production, Green Commitment” in our production lines. We have also incorporated the ISO 14001 Environmental Management System and the ISO 14064-1 Greenhouse Gas Inventory and Environmental Management System, to truly establish an environmental management system. In order to achieve the goal of carbon reduction within our operations, DINGZING promotes the optimization of production processes, the replacement of energy-saving facilities, and the reduction of greenhouse gas emissions by actively purchasing and installing green power sources. We estimate that by 2030, our carbon emission intensity will be reduced by 10% compared to the base year.

Regarding the employee and social aspect, DINGZING has always regarded employees as an important asset of the company, and has continuously invested resources to improve the professional functions of our employees, as well as implementing the ISO 45001 management system to build a safe and healthy workplace. In an era of globalized industries moving overseas, we are staying close to home, with our headquarters, R&D centers, and manufacturing centers all located in Kaohsiung, creating professional and high-level job opportunities, and doing our part to cultivate talent by “drawing from the community and giving back to the community”.

As a TPU environmentally friendly materials enterprise operator, we are fully aware that every decision and action impacts the sustainable life of mankind. While pursuing operational performance, we have also established a more active ESG governance strategy to fulfill our social responsibilities, enhance the long-term interests of our shareholders, customers, and employees, and create a higher corporate sustainable value.

Chairman Hsun-Tai Lin

A handwritten signature in black ink, consisting of a stylized 'H' followed by a vertical line and a horizontal stroke.



Sustainability Performance Highlights

DINGZING's 2022 Sustainability Performance Highlights



Governance

- Published Sustainability Report in accordance with GRI Standards 2021.
- 0 violations of major laws and regulations resulting in major fines.
- The average number of training hours for directors was 12.75 hours, exceeding the target of at least 6 hours of training per year.



Environment

- Conducted greenhouse gas inventories in accordance with GHG Protocol / ISO 14064-1.
- Installed solar power generation facilities with carbon sequestration benefits equivalent to that of 2.26 Da'an Forest Parks.
- 0 violations of water quality discharge regulations in the last 3 years.
- 0 regulatory violations by waste treatment operators in 2022.



Employee / Social

- 0 labor disputes arising from human rights or diversity and inclusion workplace issues in 2022.
- Average staff training hours in 2022 were 2.62 times that of the previous year.
- Staff turnover rate reduced by 3.65% compared to the previous year.



Product

- Sales of environmentally friendly materials accounted for 100% of sales.
- Continued investment in R&D and innovation, with R&D expenses increasing by 45.78% in 2022 compared to the previous year.
- Continuously maintained the validity of ISO 9001 certification, OEKO-TEX certification, and GRS recycling certification to ensure that product quality meets international standards.

Chapter 1

About DINGZING

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1.1 Company Profile

1.1.1 Organizational Overview

DINGZING Advanced Materials Incorporated (hereinafter referred to as “DINGZING”) was established in 1981 and listed on the stock market in May 2022. The company’s main business is the application development of TPU (Thermoplastic Polyurethane). Chairman Hsun-Tai Lin founded the company in Kaohsiung, Taiwan, and expanded the company from the TPU oil seal production line, upholding the three core values of “Science, Innovation, and Collaboration” (S.I.C.), as well as the concept of environmental sustainability, to become Asia’s first manufacturer of environmentally friendly TPU materials.

TPU is an innovative material that can be naturally decomposed at any time, with malleable and recyclable characteristics. The product is free of plasticizers and harmful solvents, so there is no pollution during the production process or usage of the product. DINGZING maintains its commitment to product innovation and quality by stationing its corporate headquarters and production plants in Taiwan, and establishing R&D centers and product testing laboratories within the factories to ensure that the highest product quality levels are maintained. Additionally, the production environment has been certified by international systems such as ISO 9001, ISO 14001, and ISO 45001. DINGZING has established a continuous improvement management mechanism in our business operations to strengthen corporate resilience and move toward sustainable management.

DINGZING’s overall operational strategy is to master the one-stop model of R&D and production so that it can quickly respond to and satisfy highly customized demands, thereby greatly enhancing the company’s competitive edge and product stability. Influenced by the rising awareness of environmental sustainability and increased legal and regulatory restrictions on PVC and other materials, DINGZING’s main product, TPU—with the advantage of its environmentally friendly, non-toxic, and recyclable characteristics—is gradually being recognized by various industries. In order to seek new opportunities for product development and application, well-known brands, manufacturers and design companies around the world have maintained close cooperation with DINGZING, and the demand for TPU has been growing year by year. DINGZING expects to become the world’s largest TPU R&D and manufacturing company, and to be the industry leader in the development of environmentally friendly material applications.



DINGZING Corporate Profile Video

🔍 Basic Company Information

Company Full Name : DingZing Advanced Materials Incorporated

Company Abbreviated Name : DingZing

Date of Establishment : 1981

Corporate Headquarters : No. 8-1, Beilin Road, Xiaogang District, Kaohsiung, Taiwan

Chairman : Hsun-Tai Lin

President : Keng-Hsien Lin

Industry Sector : Listed Other Businesses

Ticker Symbol : 6585

Capital : NT\$692 million (May 2023)

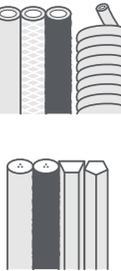
Main Product Line : TPU Film, TPU Seals, and TPU Hoses

Operating Locations : **Taiwan** - Kaohsiung, Pingtung, Taichung; **China** - Guangdong, Shanghai; **Vietnam** - Ho Chi Minh City; **U.S.A.** - New Jersey

1.1.2 Products & Services

DINGZING is principally engaged in the research and development, production, and sales of TPU, including TPU films, TPU seals, and TPU hoses. The related products and applications can be found in the table below.

DINGZING Products and Areas of Application :

Products	TPU Seal Products	TPU Hose Products
<p>TPU Film Products</p> 	 <p>The product line is made from different TPU granules through extrusion and blowing processes. Due to its airtightness and completely waterproof function, it is widely used in various airbags and water bags, and can also be bonded to required materials (such as woven fabrics).</p>	<p>Currently, it is widely used in apparel and bedding accessories (apparel, footwear and home decorations), leisure and sporting goods (e.g. tents, balls and other outdoor products and equipment), automotive industry (e.g. lumbar support airbags for car seats, automotive paint protection film, etc.), consumer electronics (substrates for components or device parts, protective films) and others (e.g. disposable medical materials, construction materials).</p>
<p>TPU Seal Products</p> 	 <p>TPU seals are made from TPU pellets by using an injection molding process. These thermoplastic materials have rubber-like characteristics, demonstrating the high elasticity of rubber at room temperature, and plasticizing into a high-polymer material at high temperatures.</p>	<p>DINGZING DZ[®] is marketed globally under its own brand name, and is mainly used in hydraulic cylinders for heavy-duty machinery and tooling machines.</p>
<p>TPU Hose Products</p> 	 <p>TPU tubing products are produced by extruding TPU granules, which are polymers with high elongation, good hydrolysis resistance, microbial resistance, and excellent mechanical properties of tensile strength and tear resistance.</p>	<p>Mainly used in industrial pneumatic systems, drinking hoses for drinking bags in outdoor products</p>

In 2022, the proportion of product revenue was 89.32% for TPU films, 5.96% for TPU seals, 4.63% for TPU hoses, and 0.09% for other products, with TPU film as the main product line, which is primarily used in three categories: apparel, outdoor equipment, and automotive products.

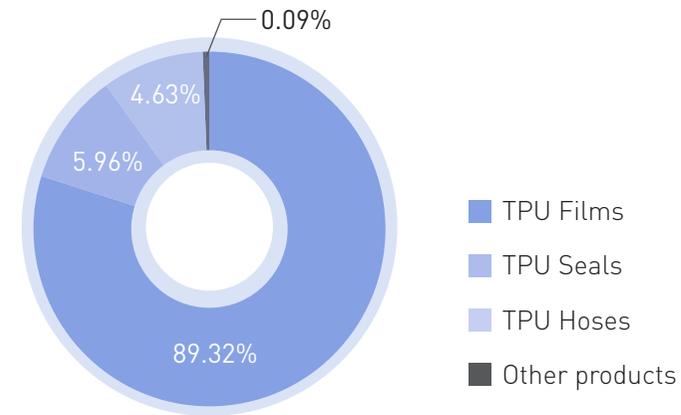
1.1.3 Principal Locations of Operations

DINGZING’s production base and R&D center are located in Taiwan, headquartered in the Linhai Industrial Park located in the Siaogang District of Kaohsiung City, with two other production plants in Kaohsiung and Pingtung. Sales offices are located in China, the U.S., Europe, and Vietnam, to quickly respond to market demand and provide customers with innovative and quality service solutions. Our products are commonly used in consumer, professional, and industrial products, with applications spanning the apparel and footwear, medical, large-scale industrial, consumer electronics, and environmental protection markets. Due to the wide range of product applications, the market for our services continues to expand, reaching across the globe.

Map of DINGZING’s Locations of Operations :



Product Sales Proportions :



1.1.4 Membership in Public Associations

DINGZING participates in relevant industry guilds and associations to understand the latest international trends and the related risks and opportunities. In 2022, DINGZING participated in the following guilds and associations as a member:

Number	Name of the Guild or Association	Membership
1	Taiwan Rubber & Elastomer Industries Association	Member
2	Kaohsiung Linhai Industrial Park Manufacturers’ Association	Member
3	Kaohsiung Chamber of Industry	Member
4	Taiwan Fluid Power Association	Member

1.2 Economic Performance

In order to cope with the strategic development of the enterprise and to enrich the working capital, DINGZING has been listed on the stock market since May 2022, and in May 2023, the paid-in capital amounted to NT\$692 million. Over the past 3 years, revenue has shown steady growth, reaching NT\$2.473 billion in 2022, with earnings per share (EPS) of NT\$4.

The company is in the process of expansion and aims to enhance its competitiveness in the industry through vertical integration. DINGZING continued to expand its production lines and scale of operations, as well as vertically integrating its supply chain between 2020 and 2022, resulting in a negative retained economic value.

Financial results for the past 3 years :

Item	2020	2021	2022
Direct Economic Value Generation	1,889,642	2,527,033	2,515,614
Operating income	1,890,898	2,485,879	2,473,159
Interest income	4,019	986	2,580
Other income	3,908	14,225	14,734
Investment income	-9,183	25,943	25,141
Direct Economic Value Allocation	2,772,798	2,791,381	2,943,294
Operating Costs	1,324,696	1,597,844	1,688,673
Employee Salaries and Benefits	426,042	547,543	527,101
Payments to investors	107,993	110,662	229,140
Payments to Government	26,869	11,812	54,948
Community investments	887,198	523,520	443,432
Retained Economic Value	-883,156	-264,348	-427,680

Unit : 1,000 New Taiwan Dollars (NT\$)

Chapter 2

Corporate Sustainable Development

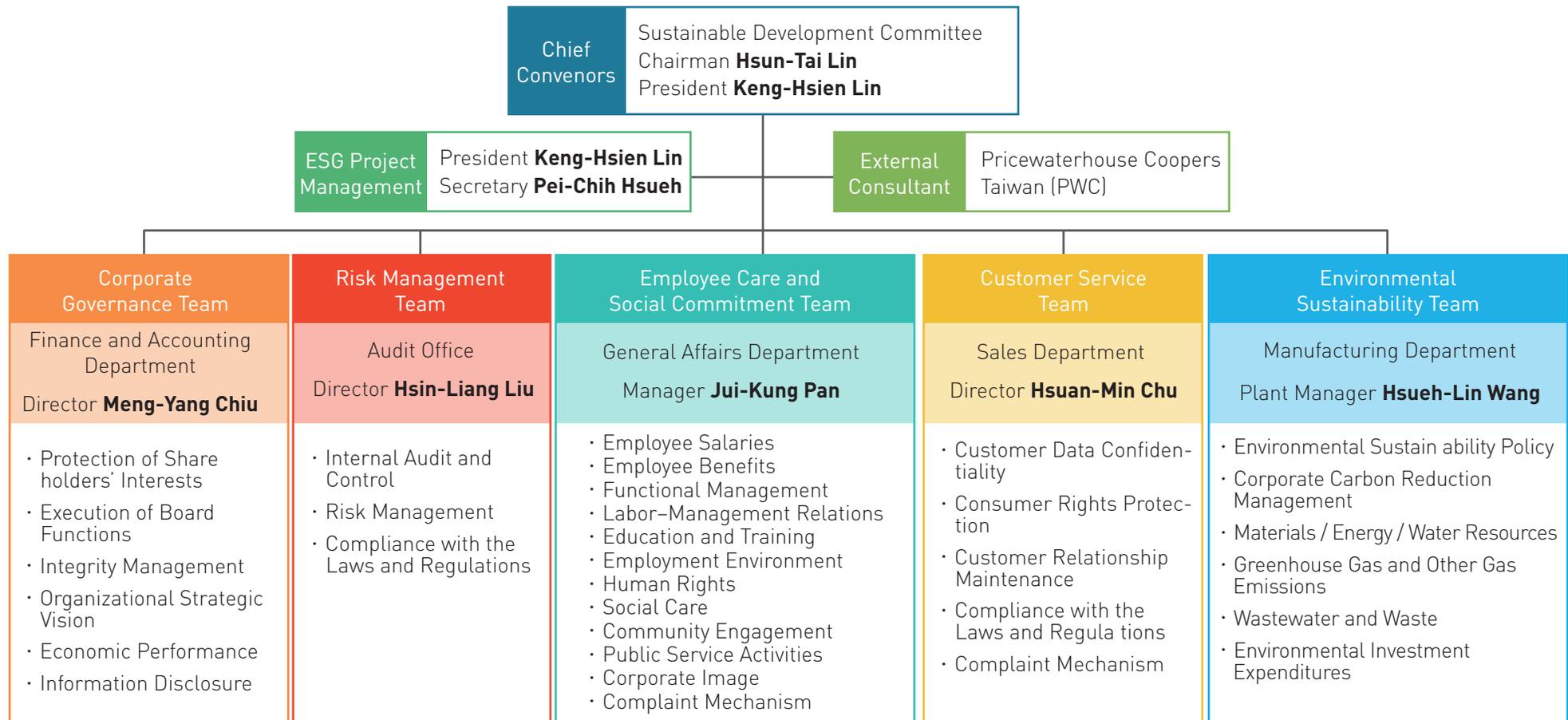
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2.1 Sustainable Governance Framework

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.

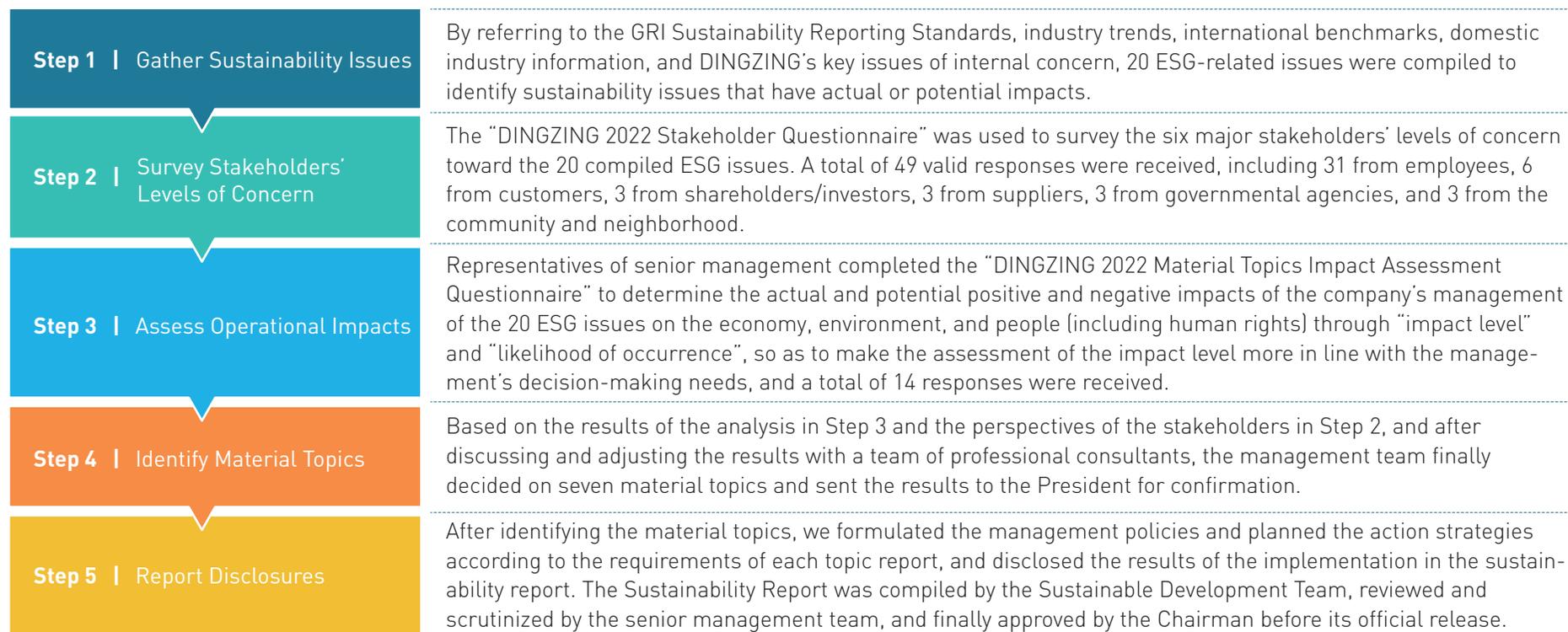
DINGZING’s Sustainable Governance Framework :



2.2 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 :

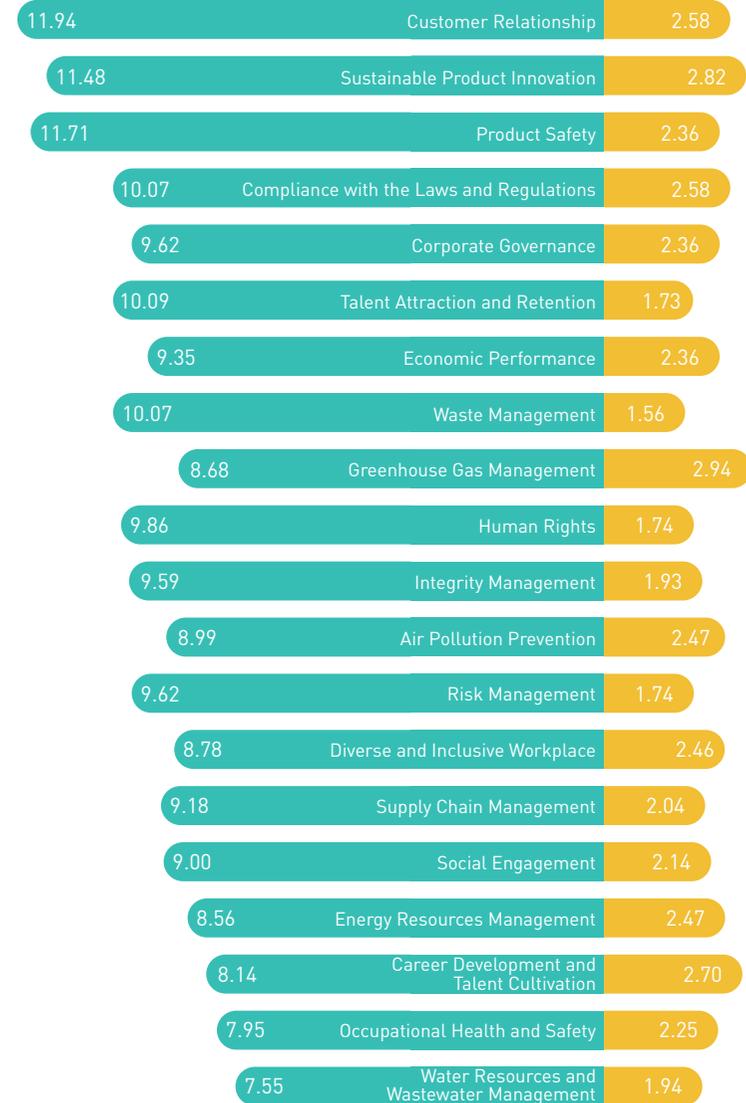


Internal Impact Assessment Results

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

2.3 Stakeholder Identification and Communication

In order to be closer to the issues that stakeholders are concerned about and to communicate with them more effectively, DINGZING referred to the five principles of engagement as outlined in AA1000 SES-2015 (AA1000 Stakeholder Engagement Standard) to identify stakeholders: Dependency, Responsibility, Influence, Diverse Perspectives, and Tension. Six categories of stakeholders were then identified based on the five principles of the standard: employees, customers, suppliers, shareholders/investors, government agencies, and community neighbors. In addition, a questionnaire survey on stakeholder concerns was conducted for the above six categories of stakeholders to understand each stakeholder's concern level toward different issues, and a total of 49 questionnaires were collected in 2022.

Stakeholders	Material Topics of Concern	Communication Channels	Frequency of Communication
Employees	Economic Performance	Employee Satisfaction Survey	Once a year
	Career Development and Talent Cultivation	Director's Mailbox and Hotline	Year round
	Human Rights	Internal Corporate Webpage and Bulletin Board	Year round
	Talent Attraction and Retention	Mail, phone calls, or visits from dedicated sales staff	Periodically
Customers	Product Safety	Company Website	Year round
	Customer Relationship	Customer visits or tours and certification audits	Periodically
	Sustainable Product Innovation	Technical Seminars	Periodically
Suppliers	Economic Performance	Dedicated procurer's phone number or email	Year round
	Supply Chain Management	Supplier visits or tours and certification audits	Periodically
	Waste Management	Annual reports and annual general shareholders meetings	Once a year
Shareholders / Investors	Compliance with Laws and Regulations	Corporate website and Market Observation Post System	Year round
	Greenhouse Gas Management	Investors' hotline and mailbox	Year round
	Product Safety	Corporate shareholders' visits	Periodically
Government Agencies	Compliance with Laws and Regulations	Supervision and audit mechanisms of various governmental agencies	Periodically
	Waste Management	Official correspondence	Periodically
	Air Pollution Prevention	Application review and on-site inspections	Periodically
Community Neighbors	Water Resources and Wastewater Management	Various activities organized by community associations	Periodically
	Air Pollution Prevention	Expert visits	Periodically
	Greenhouse Gas Management		
	Waste Management		

DINGZING 2022 Material Topics List :

Aspect	Material Topic	Topic Impact Statement	Corresponding Chapters
E	Greenhouse Gas Management	Promoting greenhouse gas reduction through energy structure improvement or other carbon reduction actions can mitigate the company's negative impact on climate change.	5.2 Greenhouse Gas Management
E	Waste Management	Waste management is directly related to environmental responsibility and sustainable development capacity. Proper waste management is conducive to minimizing environmental pollution and negative impacts, as well as saving resources, lowering operating costs, reducing waste damage to the ecosystem, and reducing wasted resources.	5.4 Waste Management
S	Human Rights	In today's environment where ESG is emphasized, upholding human rights and building a diverse, inclusive workplace have become unavoidable issues for corporate management. A sound management approach to human rights can create a workplace culture of respect and equality while preventing the expansion of human rights abuse.	6.1 Human Rights and Diversity in the Workplace
S	Talent Attraction and Retention	In view of Taiwan's labor shortage due to the declining birthrate, coupled with the magnetic effect of the technology industry on talent, talent attraction and retention has become increasingly important. The Company endeavors to avoid talent loss, which can lead to a knowledge gap within the Company, and to enhance our competitiveness within the industry.	6.2 Talent Attraction and Retention
G	Compliance with Laws and Regulations	Laws and regulations are fundamental to corporate governance. The Company's employees, officers and Directors are duty-bound to comply with applicable laws and regulations so that the Company can reduce its operational risk levels and exposure to penalties while enhancing its economic performance.	3.4 Compliance with Laws and Regulations
Product	Product Safety	To ensure that our products continue to meet and exceed customers' expectations, DINGZING has established a comprehensive quality management system to increase customer trust, and to continuously control the use of hazardous substances during the product life cycle to avoid infringing on the environment and human rights.	4.1 Product Safety
Product	Sustainable Product Innovation	DINGZING has been in the TPU industry for more than 40 years. In order to realize the goal of sustainable development, DINGZING continues to expand the application of TPU materials and introduce high value-added products to satisfy customers' core needs. This effectively enhances the competitiveness of the Company and helps customers achieve their environmental goals.	4.2 Sustainable Product Innovation

Chapter 3

Corporate Responsible Governance

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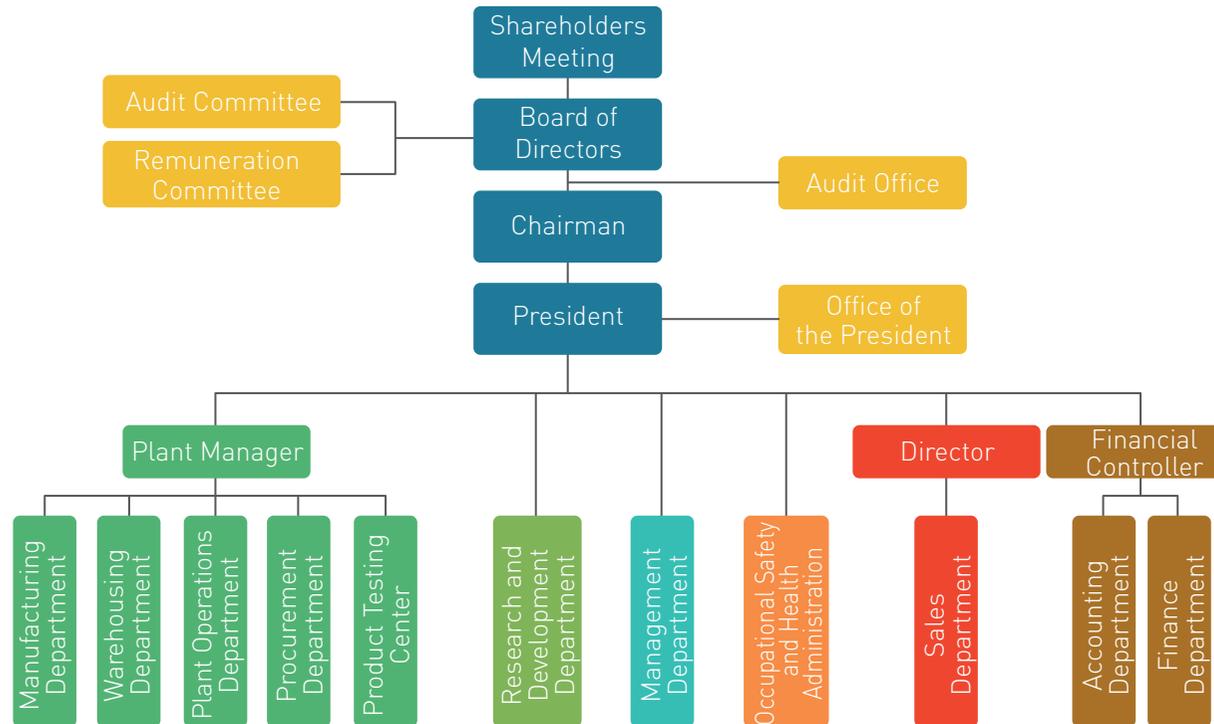


3.1 Corporate Governance

3.1.1 Corporate Governance Framework

DINGZING firmly believes that a sound and transparent governance framework is the foundation for sustainable business operations. To this end, DINGZING has established a rigorous and effective corporate governance framework, which includes: the shareholders meeting, the Board of Directors, the compensation committee, the audit committee, and the audit office. In addition, the Sustainable Development Team was established, with the Chairman and the President of the company as the most senior executives. The Board of Directors is the highest governance unit of the Company and the unit that makes major business decisions. The Board of Directors meets regularly in accordance with the Company Act and the Securities and Exchange Act, and formulates the “Code of Corporate Governance Practices” and related governance measures, such as the “Code of Ethical Behavior”, the “Code of Business Integrity”, and the “Regulations Governing the Conduct of Board of Directors Meetings”, in accordance with the Corporate Governance Best Practice Principles for TWSE / TPEX Listed Companies. The management team consists of the President, Plant Manager, Director, Treasurer, and other relevant management units.

DINGZING Company Organization Chart :



3.1.2 Operation of the Board of Directors

I. Board of Directors Selection and Compositional Diversity

The Board of Directors is the highest governance and operational decision-making unit of the Company, and its main responsibilities are to formulate the Company's management rules and regulations in accordance with the law, to plan operational policies, and to report to the shareholders meeting. In order to strengthen corporate governance and promote the sound development of the Board's composition and structure, DINGZING carefully considers the diversification of the Board of Directors based on the characteristics of the industry and its future development strategy, and adopts a candidate nomination system in accordance with the "Regulations Governing the Election of Directors", whereby shareholders elect directors from a list of candidates after reviewing their qualifications to ensure that Board members possess multiple and complementary competencies across industry sectors, including basic qualifications (e.g., age, nationality, and culture), professional knowledge and skills (e.g., accounting, industry, and finance), professional background and industry experience, as well as the ability to make business judgments, operate and manage businesses, make leadership decisions, and deal with crises.

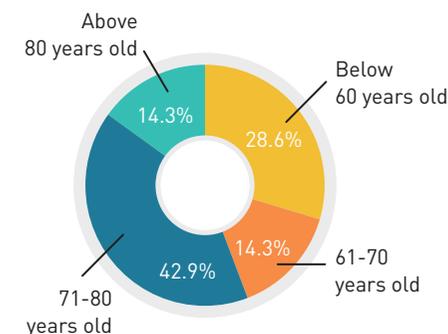
In 2022, DINGZING had a total of eight directors (including four independent directors) and held nine board meetings, with an average actual attendance rate of 98.55%. Among the Directors, Chairman Hsun-Tai Lin and Director Keng-Hsien Lin are father and son, Director Po-Jen Liang and Director Keng-Hsien Lin are father and son-in-law, and three directors are spouses or relatives within the second degree of consanguinity or affinity; therefore, one independent director has been added to the Board, and more than half of the directors do not have the status of being an employee or a manager.

The Company's "Regulations Governing the Conduct of Board of Directors Meetings" include stipulations to prevent conflicts of interest. A Director who has a stake in any matter put before the Board of Directors, either personally or as the representative of a legal entity, shall explain the reasons for the conflict of interest to the Board of Directors, and if there is any risk of harming the company's interests, they shall recuse themselves from discussion and voting on the matter and shall not represent other Directors in exercising their voting rights. Please refer to the Company's official website and annual report for details regarding motions related the avoidance of conflict of interest in FY2022.

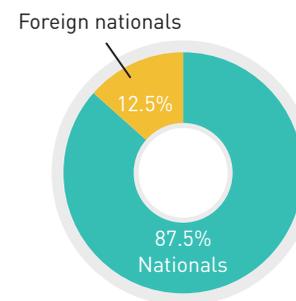
II. Continuing Education for Directors

In 2022, all Company Directors completed at least 6 hours of annual training in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies". The average number of training hours of for directors in 2022 was 12.75 hours. The topics of the courses included lectures on corporate governance, innovation and transformation, energy saving and carbon reduction, and sustainable management. The training status of each director can be found in the 2022 Annual Report, which can be downloaded from DINGZING's official website (<http://www.dingzing.com/tw/IRInvestor>) or from the Market Observation Post System (mops.twse.com.tw).

Age of Directors :



Nationality of Directors :



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3.1.3 Operation of Functional Committees

I. Audit Committee

The Audit Committee was established on August 15, 2016. It consists of all independent Board members and meets at least quarterly in accordance with the specifications of the “Audit Committee’s Organizational Charter”. It is responsible for assisting the Board of Directors in fulfilling its responsibility of overseeing the quality and integrity of the Company’s execution of relevant accounting, auditing, and financial reporting processes and controls. In 2022, the Audit Committee met a total of seven times, with a 100% attendance rate of its members.

II. Salary and Compensation Committee

The Salary and Compensation Committee was established by a resolution of the Board of Directors on August 15, 2016, and consists of all independent Board members. It has established the “Salary and Compensation Committee Organizational Procedures”, which are primarily responsible for assisting the Board of Directors in the implementation and evaluation of overall compensation and benefits, as well as the compensation of Directors and managers. In 2022, the Salary and Compensation Committee was convened a total of four times, with a 100% attendance rate of its members.

3.1.4 Evaluating Performance of the Board of Directors and Functional Committees

In order to strengthen its corporate governance functions and the effectiveness of its Board of Directors, DINGZING has formulated the “Management Measures for Evaluation of the Performance of the Board of Directors and Functional Committees” in accordance with Article 37 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. These measures establish a self-assessment mechanism for the Board of Directors and functional committees, and require an internal evaluation of the performance of the Board of Directors at the end of each year. The evaluation covers the operation of the Board as a whole, as well as the performance of individual Board members and functional committees. The results of the Board of Directors’ FY2022 performance evaluation were reported to the Board of Directors on March 14, 2023; the overall operation of the Board of Directors was found to be satisfactory, and the evaluation results were in line with the assessment criteria. The Company will continue to strengthen its evaluation mechanism to enhance the effectiveness of corporate governance and create diversified value for stakeholders.

Measures for Evaluating the Performance of Members of the Board of Directors	Measures for Evaluating the Performance of the Board of Directors as a Whole	Measures for Evaluating the Performance of the Functional Committees
<ul style="list-style-type: none"> · Mastery of the company’s objectives and missions · Level of involvement in the Company’s operations · Professionalism and Continuing Education of the Directors · Recognition of Directors’ Responsibilities · Internal Relationship Management and Communication · Internal Controls 	<ul style="list-style-type: none"> · Level of involvement in the Company’s operations · Enhancing the quality of board decisions · Board Composition and Structure · Election of Directors and Continuing Education · Internal Controls 	<ul style="list-style-type: none"> · Level of involvement in the Company’s operations · Enhancing the quality of decision-making in functional committees · Functional Committee Recognition of Duties · Composition and Election of Functional Committee Members · Internal Controls

3.1.5 Remuneration of Directors and Managers'

The remuneration of DINGZING's Directors is determined by the Compensation Committee in accordance with the Company's Articles of Incorporation and the "Regulations for Compensation of Employees and Remuneration of Directors and Functional Committee Members", and is based on the extent of their participation and contribution to the Company's operations, as well as the industry's general standards. The amount is then submitted to the Board of Directors for a decision. The remuneration of the President and the Vice President is determined by mutual agreement between employer and employee. Reasonable compensation is provided based on the amount of time invested, the responsibilities assumed, the achievement of personal goals, the commitment to future risks, the attainment of the Company's short-term and long-term business goals, and the Company's financial situation. Additionally, DINGZING reviews the remuneration system periodically, depending on the company's operating conditions and relevant laws and regulations, in order to achieve a balance between sustainable operations and risk control.

3.2 Compliance with Ethics, Integrity, and Anti-Corruption

3.2.1 Integrity Management and Ethical Code of Conduct

DINGZING operates under the principle of integrity, and has formulated the "Code of Corporate Governance Practices", "Code of Integrity Management", "Code of Ethical Conduct", and "Operating Procedures and Behavioral Guidelines for Integrity Management" to comply with the principles of integrity management. In order to enhance the behavioral quality and ethics of management and employees, we also hold regular educational training sessions on corporate governance for our Directors, periodically promote corporate ethics, and specify relevant rewards and penalties in our work rules so as to raise awareness among the Board of Directors, senior management, and all employees of the relevant norms of ethical business practices.

To ensure that all employees fulfill their commitment to integrity management, the Company has established an effective accounting system and an internal control system. Based on the results of the risk assessment, internal auditors include high-risk operations in the annual audit plan. Internal auditors periodically review compliance with the system and report to the Audit Committee and the Board of Directors on a regular basis; the most recent report is dated May 9, 2023.

Key elements of the Code of Integrity Management	Applicable to: All employees, persons under the effective control of DINGZING and stakeholders.
<ul style="list-style-type: none"> · Prohibition of dishonest behavior; establishment of prevention programs · Implementation of Regulatory Compliance · Integrity in business conduct, prohibition of bribery and acceptance of bribes · Prohibition of offering and accepting unreasonable gifts, hospitality and other improper benefits 	<ul style="list-style-type: none"> · Not to infringe on intellectual property rights · Prohibition of unfair competitive practices · Prevention of product or service infringement on stakeholders · Avoidance of conflict of interest · Reporting, complaints, and sanctions system

Key Elements of the Code of Ethical Conduct	Applicable to: All employees
<ul style="list-style-type: none"> · Treating customers fairly and avoiding obtaining undue advantage through unfair trade practices · Prevention of conflict of interest · Strict adherence to the duty of confidentiality 	<ul style="list-style-type: none"> · Protect and properly utilize company assets · Encourage reporting of illegal or non-compliant behaviors · Create a healthy and safe work environment, free from sexual harassment and other threats of violence

3.2.2 Complaints Mechanism

To advocate a corporate culture of integrity management, the Company has not only established a reporting channel and handling procedures, but has also set up a reporting and reward system in the “Code of Integrity Management” to encourage the reporting of dishonest behavior or misconduct. DINGZING has established a mailbox and a hotline for the administrative manager on its internal website to provide a channel for employees to respond directly, whereas external stakeholders can contact DINGZING via the “Contact Us” section of the official website to make suggestions or complaints. After receiving a suggestion or complaint, the supervisors may protect the complainant’s anonymity to prevent the complainant from being subjected to unfavorable treatment as a result of the report. There were no confirmed or reported cases of corruption or breach of integrity in FY2022.

Complaint Handling Process :



3.3 Risk Management

3.3.1 Risk Management Organization and Process

In order to enhance overall operating performance and corporate resilience, with consideration for its overall operating activities, the Company has formulated an “Internal Control System” which has been approved and implemented by the Board of Directors. By taking precautionary measures to minimize losses caused by risks, the Company identifies, evaluates, handles, and monitors potential risks that may affect the achievement of its objectives and conducts regular follow-ups and reviews for improvement. The Board of Directors has selected qualified personnel to serve as internal auditors and has given the internal auditors sufficient authority to perform the annual audit in accordance with the plan. The results of the audit are reported at the Board meeting, and the audit report is submitted to the Audit Committee for review on a regular basis.

3.3.2 Significant Risks Already Identified

DINGZING has identified the following major risks across three major risk categories (environmental, social, and economic), and has comprehensively evaluated the impact and probability of occurrence of each risk, in accordance with the principle of materiality, in order to formulate appropriate countermeasures. The significant risks identified through the above process and the countermeasures are summarized as follows :

Risk	Category	Description	Countermeasures	Management Unit
Company's Overall Strategy and Objective Risks	Social	The risk of damage to society and to people's lives due to the behavior of units within the Company, including negligence, misconduct, and intentional acts.	<ul style="list-style-type: none"> At the end of each year, a review meeting is held to look at the current year's performance and the strategic objectives for the following year. Periodic meetings are held with department heads to identify risks, thereby facilitating immediate action and objective risk responses. Monthly business review meetings are held to review the overall achievement of strategic objectives and risk management. The Board of Directors meets at least once each quarter to review the achievement of the Company's overall strategic objectives, determine the risk of failure for each objective, and decide how to deal with the situation. 	All Departments

Risk	Category	Description	Countermeasures	Management Unit
Market Risks	Economic	Uncertainty about future market prices (interest rates, exchange rates, stock prices, and commodity prices) that adversely affects the Company's ability to achieve its stated objectives.	<ul style="list-style-type: none"> · Actions for new product development and market competition: Grasp and cooperate with the existing customer development direction, collaborate for innovative research and development of new products, immediately grasp market trends, and increase sales opportunities. · In accordance with the Company's internal control system, the Company reduces the risk management of order acceptance and accounts receivable process, as well as the evaluation and control of customers' credit risk. · Interest rate risk: The Company regularly evaluates the interest rates of bank borrowings and maintains close contact with banks in order to obtain more favorable interest rates and reduce interest expenses. · Risk of exchange rate fluctuations: The Company's revenue from foreign sales is mainly denominated in U.S. dollars and euros, and its purchases are mainly denominated in U.S. dollars. Therefore, most of its assets and liabilities are naturally hedged against exchange rate fluctuations in the international market. In order to respond to exchange rate fluctuations in the international market, the Company continuously collects information on changes in foreign exchange rates, allowing it to grasp the trends and take appropriate measures to minimize the impact of exchange rate fluctuations. · Inflation risk: The Company pays close attention to the fluctuation of the economic and market environments to prevent adverse effects from inflation and deflation. 	<ul style="list-style-type: none"> · Procurement Department · Sales Department · Finance and Accounting Department
Information Risks	Social	Operations involving information may be subject to human or natural hazards that may result in downtime or inability to operate normally.	In order to control and maintain the company's business, production, research and development, accounting, and other related important operational activities, related information security operations management methods such as application system development and maintenance, backup mechanisms, firewalls, server room uninterruptible power supply systems, and access control systems have been established, thereby ensuring the normal operation of important information systems and the security of information.	Information Department

Risk	Category	Description	Countermeasures	Management Unit
Regulatory Compliance and Control Risks	Social	Risk of penalties from legal or regulatory authorities, or significant financial or reputational loss due to violation of legal standards of self-regulation and standards of good practice.	<ul style="list-style-type: none"> · Regulatory Inventory: Inventories the list of regulations that must be complied with at the Company's main operation locations. · Regulatory Updates: Each department regularly monitors and updates the list of regulations that must be followed in order to operate. · Identification of regulations: The updated list of regulations is submitted to the department in charge of each operation location for identification, to confirm that the operation is in compliance with the regulations, and to report to the respective supervisor. · Compliance review: Compliance is ensured through internal cross-departmental or external independent entity (e.g. consultant) reviews. · Establishment of an effective internal control system to enhance compliance risk prevention. 	All Departments
Environment, Safety and Health Disaster Risks	Environmental	Environmental hazards caused by sudden accidents encountered in the course of construction, production, and living.	The Company reduces the risk of environmental, safety and health hazards through regulations, education, training, publicity, and systematic operation.	<ul style="list-style-type: none"> · Management Department · Labor Safety Department
Financial Risks	Environmental	Various unforeseen and uncontrollable factors in the financial activities (fundraising, investment, etc.) may cause the final financial results obtained by the Company during a certain period of time and within a certain scope to deviate from the expected business objectives, which may result in an economic loss.	<ul style="list-style-type: none"> · The Company focuses on the development of its core business and does not engage in high-risk, highly leveraged investments. · The Company has established the "Regulations Governing the Lending of Funds to Others," the "Regulations Governing Endorsements and Guarantees," and the "Regulations Governing the Acquisition and Disposal of Assets" for risk control and as a basis for lending funds to others, engaging in endorsements and guarantees, and acquiring and disposing of assets. 	Finance and Accounting Department

Risk	Category	Description	Countermeasures	Management Unit
Staff Turnover Risks	Social	The departure of staff leads to the need for re-recruitment and training, which increases labor costs and can delay work progress or even paralyze the organization.	<ul style="list-style-type: none"> · Employee Growth: A well-planned in-house training program enables employees to respond to changes in the environment and enhance their professional competence at any given time, and encourages employees to grow and learn continuously. · Safe Workplace: Our company has a Labor Safety and Health Committee and a Labor Safety and Health Code of Practice to protect the safety and health of workers and prevent occupational injuries. · Welfare and Care: Our company has an Employee Welfare Committee, which is committed to providing complete welfare and care for our employees and endeavors to create a work environment that balances work and family. 	Management Department
Climate Change Risks	Environmental	With the impact of the greenhouse effect, rising global temperatures, and the intensification of extreme weather conditions, the threat of typhoons and floods is more severe than ever before, and water shortages in some areas are also seriously affecting industrial and domestic water use. Therefore, in the future it will be necessary to increase our investment in natural disaster prevention, post-disaster facility maintenance, and energy acquisition for operations.	Adhering to the concepts of sustainable management and carbon reduction, we provide customers with environmentally friendly high-tech films by ensuring that our production and manufacturing processes harmoniously coexist with the ecological environment and by minimizing the waste of resources and materials.	All Departments

3.4 Compliance with Laws and Regulations

Material Topic	Management Policy
Issue Impact Statement	Laws and regulations are fundamental to corporate governance. The Company's employees, officers and Directors are duty-bound to comply with applicable laws and regulations so that the Company can reduce its operational risk levels and exposure to penalties while enhancing its economic performance.
Policy and Commitment	One of DINGZING's core values is regulatory compliance. Each unit is responsible for reviewing relevant laws and regulations to ensure that our internal rules are in line with the current laws and regulations, We pay attention to the trends of relevant laws and regulations in order to respond to the impacts of changes in these regulations at an early stage.
Management Policy	<ol style="list-style-type: none"> 1. Regularly review documents sent by the competent authorities and the updates and subsequent revisions of existing laws and regulations to minimize the Company's risk of non-compliance with laws and regulations. 2. In terms of compliance with laws and regulations, the Company's management pays attention to domestic and foreign policies, laws, and regulations that have the potential to impact the Company's business and finances, while formulating various corporate governance rules and regulations. The audit unit also checks the status of compliance with laws and regulations in accordance with the relevant regulations, and asks each unit to strengthen education and training on laws and regulations and to promote them internally.
Responsible Unit	Compliance with laws and regulations is the responsibility of the Company as a whole, and the responsible unit is the department head of each unit.
Investment of Resources	<ol style="list-style-type: none"> 1. Participate in meetings organized by the competent authorities to promote laws and regulations 2. Regular training on relevant laws and regulations. 3. Updated rules and regulations are placed in the bulletin board area for easy reference by employees. 4. The auditing unit regularly audits the relevant regulations.
Complaints Mechanism	Stakeholder Complaint Reporting Mailbox : 6585@dingzing.com
Short, Medium, and Long Term Objectives	<p>No major violations of economic, environmental, or social laws and regulations.</p> <p>Note: "Major" is defined as a single fine exceeding NT\$1,000,000.</p>
2022 Action Plan and Performance	Through preemptive prevention, incident control, and post-incident tracking, the Company effectively reduces and eliminates operational risks, and takes early and proactive measures to avoid violating relevant laws and regulations or experiencing major incidents that affect the Company's operations. There were no major violations of laws and regulations in 2022, thus, the target set for this year has been achieved.
Effectiveness Evaluation	Number of major non-compliance cases

Compliance with laws and regulations is the foundation of DINGZING's operations, and all employees must treat the law with prudence. However, laws and regulations have been changing rapidly in recent years, and if they are not responded to appropriately, they will create significant risks and lead to serious losses and impacts. Therefore, through the division of functions, each department carries out its own management of relevant regulations, regularly updating itself on regulatory changes, analyzing and evaluating the impact, and formulating countermeasures. If necessary, all employees are made aware of the regulations through education and training or internal publicity. Additionally, DINGZING has implemented internal auditing and complaint reporting systems to ensure strict compliance.

In 2022, DINGZING did not pay any significant fines for violation of laws and regulations in the areas of corporate governance, environmental protection, labor rights, and product responsibility.

2022 DINGZING Regulatory Compliance Status	
Corporate Governance Regulations	<ul style="list-style-type: none"> · No violations of the Company Act · No violations of securities and financial laws and regulations · No incidents of corruption, bribery or undue advantage · Products and services do not infringe on stakeholders
Environmental Protection Laws and Regulations	<ul style="list-style-type: none"> · No major violations of air pollution regulations · No major violations of wastewater treatment regulations · No major violations of waste disposal regulations
Human Rights Laws and Regulations	<ul style="list-style-type: none"> · Compliance with labor-related laws and regulations · No child laborers · No incidents of discrimination or harassment · No forced labor · No infringement of the rights of indigenous people
Anti-competitive Behaviors	<ul style="list-style-type: none"> · No involvement of anti-competitive behavior · No involvement in antitrust matters

3.5 Sustainable Supply Chain Management

In addition to demanding its own sustainable development, DINGZING also carefully selects suppliers that fulfill their corporate social responsibility, and hopes that all business partners with DINGZING will adhere to the principle of trustworthiness and integrity. Therefore, DINGZING has formulated the “Supplier Management Regulations” to evaluate suppliers based on their quality, capacity, and technical capabilities, and prioritizes cooperation with companies that are legal, reputable, and have not violated human rights or environmental laws and regulations. In the future, we plan to gradually incorporate ESG standards into our supplier selection and auditing programs. All of the major customers with whom the Company has dealings have certain ESG requirements, and in 2022, 55% of the major suppliers have publicly declared their commitments to ESG.

3.5.1 Assessment Process for New Suppliers

For the adoption of new suppliers, the procurement department conducts a preliminary quality system review to evaluate the quality, capacity, and technical capability of the suppliers, and classifies the suppliers into categories A, B, and C according to the evaluation results, with A and B being qualified suppliers and C being unqualified suppliers who are not allowed to work with the Company.

Levels	A	B	C
Score	70 points or more	60~69	Below 60 points

3.5.2 Periodic Supplier Audits

DINGZING evaluates its major suppliers at the end of each year and is required to fill out a “Supplier Evaluation Form”; qualified suppliers will continue to be utilized, whereas unqualified suppliers will be replaced; in 2022, 100% of suppliers passed the audit.

Supplier Audit Categories :

Categories	
Technology and other development and innovation capabilities	30%
Delivery and Compatibility (Capacity)	30%
5 major quality management items (document control, education and training, process operation, quality control, and inventory control)	40%

2020–2022 Supplier Audit Status :

Item	2020	2021	2022
Number of Suppliers Audited	11	21	18
Number of Qualified Suppliers	11	21	18
Percentage of Qualified Suppliers	100%	100%	100%

Note: Listed suppliers are those with a certain capitalization or more.

3.5.3 Proportion of Local Procurement

DINGZING is actively developing local suppliers to lower management operating costs and reduce indirect transportation greenhouse gas (GHG) emissions caused by international transportation. 39% of DINGZING's procurement was made locally in 2022, and the proportion of local procurement has been gradually increasing over the last 3 years due to the need for global carbon reduction in order to minimize carbon emissions from long-haul transportation.

2020-2022 Proportion of Local Procurement :

Item	2020	2021	2022
Local procurement (kilograms)	828,768	2,803,467	3,890,089
Percentage of local procurement	13%	27%	39%
Percentage of Meeting Qualification	100%	100%	100%

Note: The term "local" in the context of local procurement refers to manufacturers with warehouses or factories in Taiwan.

Chapter 4

Product Innovation and Customer Relationship Management

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4.1 Product Safety

Material Topic	Management Policy
Issue Impact Statement	To ensure that our products continue to meet and exceed customers' expectations, DINGZING has established a comprehensive quality management system to increase customer trust, and to continuously controls the use of hazardous substances during the product life cycle to avoid infringing on the environment and human rights.
Policy and Commitment	Adhering to the principle of "Integrity First, Quality First", DINGZING continuously improves its products to ensure that product quality meets customer expectations, in order to provide them with high quality products.
Management Policy	DINGZING has obtained ISO 9001 quality management system certification and established a PDCA continuous improvement quality management system, which is continuously optimized on the basis of the existing system to ensure the quality of the products produced by DINGZING are acceptable to our customers.
Responsible Unit	Quality Testing Center
Investment of Resources	<ol style="list-style-type: none"> 1. Obtained ISO9001 Quality Management System Certification. 2. Regularly held educational training on quality management. 3. In 2022, the Product Testing Laboratory received NT\$1.3 million in funding.
Complaints Mechanism	DINGZING Sustainable Development Team Telephone: 07-8070166 Official Website: https://www.dingzing.com/Tw/contactUs
Short, Medium, and Long Term Objectives	<ol style="list-style-type: none"> 1. In recent years, DINGZING has entered the automotive market and is planning to obtain the "IATF 16949 Global Automotive Quality Management System Certification" in order to fulfill the requirements of supply chain standardization. 2. DINGZING will apply for and obtain the relevant certification systems and standards as the application field of its products expands.
2022 Action Plan and Performance	<ol style="list-style-type: none"> 1. Continuously maintained the validity of the ISO9001 certification. 2. We continued to obtain OEKO-TEX certification and GRS recycling certification to ensure that our products comply with REACH and RoHS regulations.
Effectiveness Evaluation	A review at the Management Review Meeting at the end of each year

4.1.1 Product Quality Assurance

We believe that quality assurance is our most basic commitment to our customers. DINGZING has the highest standard of product quality, and has set up a Product Testing Laboratory that conducts multiple tests before shipment, including: tensile strength, specific gravity, hardness, yellowing, and melting point, to check the durability and stability of the products and ensure that the quality of the products meets the customers' requirements. In 2006, DINGZING also obtained the ISO 9001:2015 quality management system certification. We will continue to maintain the validity of the certification in the future.

Pre-Shipment Testing Process :

Product Testing

Tensile Strength
Specific Gravity
Hardness
Yellowing
Melting Point

Confirmation of Compliance with Customer Requirements

Product Shipment



Tensile Strength



Specific Gravity



Hardness



Yellowing



Melting Point

ISO 9001:2015 Certification



Certificate of Registration

This certifies that the Quality Management System of

DingZing Advanced Materials Inc.

No. 8-1, Pei-Lin Road
Hsiao-Kang District, Kaohsiung, Taiwan

has been assessed by NSF-ISR and found to be in conformance to the following standard(s):

ISO 9001:2015

Scope of Registration:
Manufacture of TPU(Thermoplastic Polyurethane) Seals, Transmission Belts, Sheets, and Hoses.

Certificate Number:	1791-IS6	
Certificate Issue Date:	31-AUG-2020	Tom Chestnut,
Registration Date:	31-AUG-2020	Sr Vice President - ISR,
Expiration Date *:	30-AUG-2025	NSF-ISR, Ltd.




NSF International Strategic Registrations

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4.1.2 Hazardous Substances Management

Environmental sustainability is a common issue facing the world. Various major brands and manufacturers are promoting environmentally friendly materials in order to reduce the harm of chemical substances to mankind and the earth. Not only are European and American countries becoming more and more stringent on environmental protection regulations, but emerging countries are also focusing on the development of low-hazard industries, and the development of environmentally friendly materials has become a future trend in the advanced chemical industry. TPU products are biodegradable, easy to recycle, do not produce harmful gases when burned, and the material itself does not release toxins, so the end-products produced using TPU do not cause any harm to users or the environment. DINGZING has also obtained the OEKO-TEX label and met the GRS global recycling standard in response to customer demand, ensuring that the products produced and the manufacturing process will not cause harm to the environment or the human body.

However, the use of various chemicals is unavoidable during the research and testing processes. In order to avoid harming the environment and personnel due to improper operation or accidents, DINGZING has established a comprehensive hazardous substance management mechanism and regularly reports to the Environmental Protection Administration (EPA) to ensure the safe use of toxic chemicals.

4.1.2.1 Mechanisms for Controlling Toxic Chemicals

All of the toxic chemicals used by DINGZING are for research and testing purposes. In order to minimize the impact on employee health and the environment, DINGZING has formulated the "DINGZING Hazardous Substances Management System", which begins with the selection of raw materials. Relevant chemical requirement standards used include those outlined in the European regulation on the registration, evaluation, authorization, and restriction of chemicals (REACH) and the European Union's Restriction of Hazardous Substances (RoHS) as it relates to the use of such substances in electrical and electronic equipment. In order to let front-line colleagues understand the latest laws and regulations, a total of one internal promotion and educational training session was held in 2022.

4.1.2.2 Application Procedure for Toxic Chemicals

After confirming the classification of toxic chemicals (Class I: difficult-to-decompose substances; Class II: slow-toxic substances; Class III: acute-toxic substances; Class IV: suspected toxic chemicals), we fill out a form on the Internet in accordance with the regulations of the Environmental Protection Administration (EPA) and submit the application to the local environmental protection bureau. Once approval is granted by the environmental protection bureau, the Company will store and use the toxic chemicals in accordance with the laws and regulations.

1. Before the chemicals can be used, applications for the use and storage of toxic chemicals are submitted in accordance with the relevant laws and regulations.
2. After approval is granted, the chemicals can then be purchased and stored in a facility that is compliant with the regulations.
3. Materials are properly controlled through compliance with the Company's SAP material withdrawal process (i.e., a material withdrawal order must be created and confirmed by the accountant before receiving materials).
4. Monthly reports are submitted through the Environmental Protection Administration's Toxic and Concerned Chemical Substances Registration and Declaration System.

2022 DINGZING Toxic Chemicals Usage List :

Control Number	English Name
055-02	Potassium dichromate
074-01	Toluene diisocyanate (mixed isomers)
097-01	Pyridine
121-01	Triethylamine
164-01	Hydrazine

4.1.3 Relevant International Sustainability Certifications

DINGZING has obtained many international sustainability certifications, such as OEKO-TEX and GRS, in an effort to meet the requirements of both domestic and international customers and ensure that our products comply with international sustainability standards, from the manufacturing process to the finished product.

Seal / Certification	Description
<p>OEKO-TEX® Standard 100</p>  <p>STANDARD 100 TP001 156412 TESTEX</p>	<p>OEKO-TEX is one of the world's most famous textile industry seals. It mainly applies to textile raw materials, intermediate products, and final products at all stages of production, and indicates whether the material contains residues of any harmful substances that can affect human health. This seal is used as a reference for the public in the purchase of environmentally friendly textiles. The restrictions posed by OEKO-TEX are not only in line with the current international and national legal requirements, but also take into account the relevance of future developments. DINGZING is dedicated to protecting consumers' health and has been OEKO-TEX certified since 2015, and we will continue to maintain the validity of the certification in 2022.</p>
<p>Global Recycled Standard</p> 	<p>In view of the global trend of environmental sustainability, the recycling model has increasingly become the focus of attention, and major brand manufacturers have begun to use environmentally friendly recycled materials. In order to prove that DINGZING's materials are indeed derived from recycled materials, DINGZING obtained the Global Recycled Standard (GRS) in 2020. In addition to regulating the percentage of recycled materials used in products, GRS also includes manufacturing site-specific social responsibility, as well as environmental and related chemical monitoring to ensure that the products comply with the European Union's Substances of Very High Concern (REACH SVHCs), the Zero Discharge of Hazardous Chemicals Manufacturing Restricted Substances List (ZDHC MRSL), and the GRS Hazard Codes.</p>

4.2 Sustainable Product Innovation

With the global rise in environmental protection awareness, TPU stands out as an environmentally friendly, non-toxic, 100% recyclable, and easy-to-process material. It has been accepted worldwide as one of the environmentally friendly materials. Through a one-stop R&D and production model, DINGZING independently developed key raw materials and process technologies using sophisticated R&D equipment and established a R&D database consisting of tens of thousands of records of material improvements generated through customer feedback and demand. We've continuously worked on the application and development of environmentally friendly recycled materials to provide customers with different solutions. Additionally, we have obtained ISO 14001, Global Recycling Standard (GRS), OEKO-TEX and other environmental protection and recycling related certifications in order to comply with the global trend of focusing on environmental protection issues and developing diversified product application areas.

Material Topic	Management Policy
Issue Impact Statement	DINGZING has been in the TPU industry for more than 40 years. In order to realize the goal of sustainable development, DINGZING continues to expand the application of TPU materials and introduce high value-added products to satisfy customers' core needs. This effectively enhances the competitiveness of the Company and helps customers achieve their environmental goals.
Policy and Commitment	DINGZING is committed to the application development of green recycled materials and is expanding the application areas, with the goal of becoming an important member of the industry's green supply chain, and contributing to the industry's energy saving, carbon reduction, and environmental sustainability.
Management Policy	Based on different product categories, industry uniqueness, and customer needs, we continuously improve and develop our formulation technology and production processes in order to provide high-value technology products.
Responsible Unit	Research and Development Department
Investment of Resources	1. Investment of NT\$107,233,000 in 2022, representing 4.11% of total revenue. 2. 17 R&D manpower committed in 2022
Complaints Mechanism	DINGZING Sustainable Development Team Telephone: 07-8070166 Official Website: https://www.dingzing.com/Tw/contactUs
Short, Medium, and Long Term Objectives	DINGZING's strength lies in market diversification; its success is not directly related to the downturn or profitability of a specific market. DINGZING's products are widely used in different industries, such as automotive materials, medical supplies, consumer electronics materials, bags and luggage, sports accessories, outdoor sporting equipment, garments, hydraulic system equipment, pneumatic systems, etc. DINGZING's products include products of different industry attributes, and the product line will be adjusted in the future according to market trends and customer demand.

Material Topic	Management Policy
2022 Action Plan and Performance	<ol style="list-style-type: none"> 1. Investment of NT\$107,233,000 in 2022, representing 4.11% of total revenue. 2. 17 R&D manpower committed in 2022
Effectiveness Evaluation	<ol style="list-style-type: none"> 1. For important development projects, the Sales Director reviews the project's progress on a weekly basis with their subordinates and the customer to see if any aspects need to be adjusted, and then discusses the project with the Factory Manager, Development Director, and Site Supervisors to determine if the project meets the customer's needs and check the product validation information. 2. Initiate research and development topics. The Sales Department collects market information by using the salesforce communication software and reports it in a timely manner. The Factory Manager, Development Director, President, and Sales Director then evaluate the feasibility of the market and proceed with development.

4.2.1 Research and Development

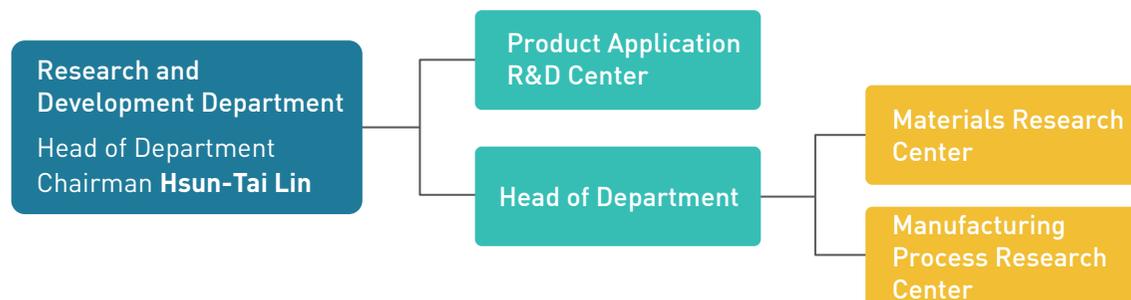
4.2.1.1 Research and Development Strategy

TPU resin is the raw material of TPU products. DINGZING is the only company in the world engaged in the entire production cycle of TPU, from raw materials to finished products. Therefore, it has a great advantage in the development of new products and the ability to customize them. At present, the Company's research and development is focused on a variety of composite multifunctional materials and the increase in non-yellowing products. The formulas and compositions of composite multifunctional materials can be adjusted as needed to ensure customer satisfaction; the non-yellowing products have the characteristic of good weatherability, which increase durability and quality during outdoor use. Our Research and Development Team and Technical Service Team will continue to improve and develop formulas, technologies, and production processes based on different product categories, industry uniqueness, and customer needs to develop high value-added technical products. In the future, we will gradually invest in the necessary research and development personnel and equipment, and strengthen the integration of resources to continue to expand the application of our products.

4.2.1.2 Investment in Research and Development Resources

Research and development and innovation is the foundation of our company; the head of the Research and Development Department is the Chairman of the Company. Each year, we continue to invest a large amount of capital, manpower, and time in independent research and development, and we continue to improve our raw materials and manufacturing processes to ensure technological advancement and product reliability. By accumulating technological advantages and innovative capabilities, we will meet the needs of customers in different fields and further capture the market of high-end products, thereby maintaining our profitability.

Research and Development Department Organizational Chart :



Academic Background of Research and Development Personnel :

Year	2020		2021		2022	
	Number of People	Percentage (%)	Number of People	Percentage (%)	Number of People	Percentage (%)
Education						
Masters	4	30.77	4	25.00	4	23.53
Bachelors / Associate	7	53.85	10	62.50	11	64.71
High School / Vocational	2	15.38	2	12.50	2	11.76
Total	13	100.00	16	100.00	17	100
Average Years of Education	16		16		16	

Investment in Research and Development Over the Years :

Year	2020	2021	2022
Research & Development Costs (A)	70,737	73,559	107,233
Net Operating Income (B)	1,987,850	2,539,743	2,607,212
Percentage of R&D Costs (A / B)	3.56%	2.90%	4.11%

4.2.1.3 The Innovation Playground Concept

“Innovation Playground” does not refer to a specific location or department of DINGZING, but rather that DINGZING embraces the spirit of innovation and the strength of research and development. Whenever customers come to DINGZING, they feel like they’re entering an “Innovation Playground” where they can work together with designers, engineers, and material specialists in a collaborative manner at every stage of the process, from conception to commercialization, to stimulate the creation of high value-added products. Additionally, DINGZING continues to challenge limitations and share the ideas and applications that are constantly being accumulated.

DINGZING’s insistence on innovation and excellence has been a part of the Company’s culture since its founding, but there was never a specific name for it. Therefore, President Keng-Hsien Lin has strengthened this concept by proposing a specific name, so that the spirit of this company can be thoroughly implemented from top to bottom. DINGZING is committed to innovating and exploring the potential needs of its customers, and bringing about breakthroughs in key technologies and products, so that it can become a leading company in the industry.

Product Research and Development Process :



DINGZING Innovation Playground :



4.2.2 Project Spotlight

4.2.2.1 Automotive Paint Protective Film

In recent years, DINGZING has continued to expand its product applications. In the automotive market, advanced technical films can be applied to a variety of automotive materials, such as interior and exterior surfaces, windows, and components, to provide superior protection and make follow-up maintenance easier. DINGZING not only provides air cushions for lumbar support and sunroofs in high-end automobiles, but also introduced revolutionary products such as automotive paint protection film, which is commonly known as "rhinoceros skin". In addition to its anti-yellowing properties and good ductility, TPU also has the characteristic of self-repairing scratches and it is highly resistant to corrosion and pollution, enabling it to effectively insulate car paint from substances such as bouncing road surface gravel, oil splatters, and dust pollution. At the same time, the use of TPU instead of the mainstream PVC is more in line with the concept of environmental protection, making it the first choice in high-grade automobile paint protection films.



4.2.2.2 Robotic Arm Protectors for Minimally Invasive Surgeries

As the global population continues to rapidly age, chronic and cardiovascular diseases are driving the development of high-value medical materials as well as the demand for raw materials. TPU film is waterproof and breathable, with bacterial filtration capabilities as well as biocompatibility and anticoagulant properties; therefore, it is widely used in medical devices, such as medical dressings, bandages, medical bed tubes, medical respirators, and blood bags. Additionally, we have continued to expand the product's applications in the medical industry in recent years, pioneering new products such as aseptic protective sleeves for the mechanical arms used in minimally invasive surgeries. The minimally invasive robotic surgical system is the latest minimally invasive surgical system, and it is widely used, having performed over 10 million operations in the United States, Europe, Asia, and other countries.



4.3 Client Relationship

4.3.1 Customer Relationship Management

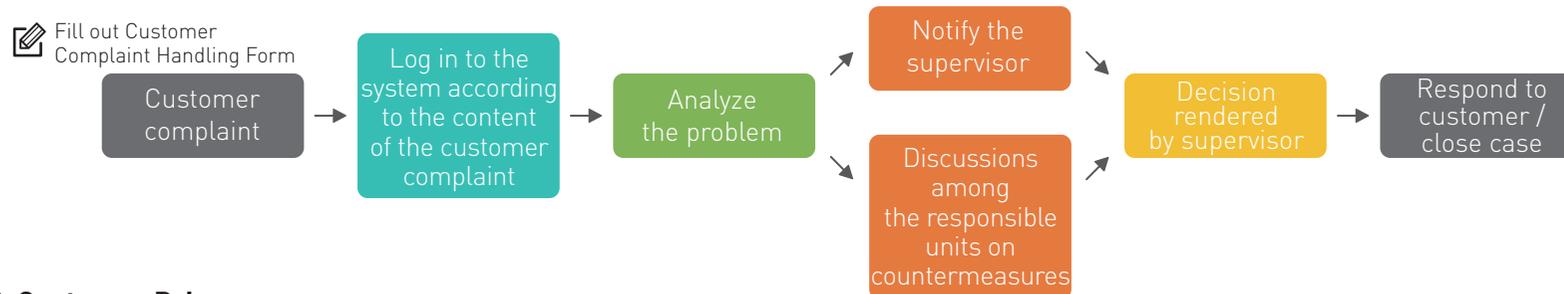
The Company is committed to the development of high value-added and differentiated products, with an experienced R&D team and stable production quality. With Taiwan as the operation and R&D center, and subsidiaries and sales offices in China, Southeast Asia, Europe and the U.S.A., the Company has a service network that spans the globe. DINGZING has established a professional service team with specialized business units responsible for delivery, quantity, quality, packaging, and transportation. At the same time, through regular and unscheduled visits, DINGZING remains closely apprised of its customers' needs and develops new applications with brand name factories in various fields. In view of the industry's future development and overall economic trends, the Company has formulated its future business strategy as follows: The short-term policy is to deeply cultivate the needs of existing customers in order to enhance their overall satisfaction with DINGZING and increase our market share; the long-term strategy is to expand product development applications, develop high value-added and diversified applications, continue to expand product applications, and actively develop the emerging markets in Europe, America, Southeast Asia, and the rest of the world.

Customer Communication Channels :

Channels	Description
Regular Visits	We visit our customers at least once a month to understand how they use our products.
Unscheduled Communication	We contact all of our customers periodically, and contact important customers at least once every 2 weeks via phone, email, or video call.
Project Management during Development	During the collaboration period, we regularly report the progress of new product developments and production status until mass production has been stabilized.

Customer Complaint Handling Process :

When a customer complaint occurs, the sales unit immediately learns the details of the situation and fills out a “Customer Complaint Handling Form”, which briefly describes the customer’s basic information and the status of the complaint. Upon receipt of the complaint form, an investigation is promptly launched to determine the responsible unit. The results of the investigation are submitted to a supervisor for approval, then forwarded to the responsible unit, who formulates an improvement strategy. After the improvement strategy has been approved by a supervisor, the responsible unit replies to the customer within a stipulated time frame. There were no major incidents of customer complaints in 2012.



4.3.2 Customer Privacy

DINGZING attaches great importance to privacy and the protection of customer information. In addition to signing confidentiality agreements according to customer needs, DINGZING has also established a comprehensive information security management mechanism to ensure the confidentiality and security of customer information. The Company has formulated the “Information Security Policy”, the “Information Security Management Internal Control System”, and the “Information Security Incident Notification and Response Mechanism Procedures”. All internal staff, outsourced service providers, and visitors are required to comply with the relevant rules and regulations. Furthermore, to prevent customer data breach caused by human and non-human factors, we employ authorization controls, firewalls, filtering software, data download alerts, off-site backup, and internal information security guidance. As of the end of 2022, there have been zero complaints regarding the loss or leakage of customer data or infringement of privacy.

4.3.3 Customer Affirmation

As the world’s awareness of environmental sustainability rises, consumers are gradually shifting away from PVC, PE, NYLON, NBR, and PET, and choosing TPU products made from better performing, more environmentally friendly, and easier to process materials. Major brand manufacturers in various industries are also switching to TPU materials for new product development and applications. DINGZING has established a close relationship with major brand manufacturers through long-term cooperation, spanning the outdoor leisure equipment industry, sporting goods and functional apparel industry, medical consumables industry, automotive industry, and consumer electronics industry. Currently, the number of product applications and industry clients is growing continuously, and we are highly regarded by our clients.

Chapter 5

Environmentally Sustainable Operations

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DINGZING Environmental Policy and Commitment

The Company adheres to the business philosophy of sustainable management and energy saving and carbon reduction, and is committed to reducing the waste of resources and materials. Additionally, production and manufacturing processes have been planned based on the concept of environmental coexistence, and the ISO 14001:2015 environmental management system was introduced to ensure staff compliance. Various specialists have been put in charge to oversee the areas of air quality, water resources, waste, and toxins accordingly, in order to effectively minimize the impact of the business activities on the environment and ensure that effective environmental management can be carried out. DINGZING adopts an environmentally friendly operation strategy. The production process does not produce harmful gases, and the wastewater produced by the production process is reused through wastewater recycling without impacting the environment. All substances regulated or banned by governmental agencies are declared in accordance with the law to ensure operational conformity. Moreover, DINGZING does not use any hazardous substances outlined in the European Union's REACH and RoHS regulations, and we make every effort to promote the 3G environmental concept of "Green Materials, Green Production, and Green Commitment" in our production lines.

DINGZING's 3G Environmental Policy :

1. Green Materials

Our advanced technical films are made of naturally decomposable Thermoplastic Polyurethane (TPU), which does not produce toxic gas during the heating process, and is therefore very suitable for use as a sealant or an adhesive. TPU is an emerging organic polymer material that contains no heavy metals, is non-toxic, has no plasticizers. It possesses positive attributes such as favorable physical properties and biodegradability, and it does not pose any harm to the human body or the environment. In terms of texture, scratch-resistance, and elasticity recovery, it is the best option for replacing PVC.

2. Green Production

DINGZING's factories produce high-tech films using mainly electricity and a special process that does not produce wastewater or cause air pollution. We make every effort to ensure that every production step is carried out in the most energy-efficient manner. To ensure that the production process and products meet international sustainability standards, we have actively obtained many international sustainability certifications, such as OEKO-TEX certification and GRS recycling certification.

3. Green Commitment

DINGZING's mission is to operate in a sustainable manner. Therefore, all resources are utilized efficiently and a "Zero Material Waste" policy is strictly enforced during the production process. Surplus materials after the production process are collected and re-melted to make Provecta™ Recycled high-tech films.



Decomposes naturally within 5 to 10 years



100% Recyclable



No wastewater or air pollution during the production process.



Zero material waste

5.1 Energy Resources Management

DINGZING adheres to the concepts of sustainable management, energy saving, carbon reduction, and environmental coexistence, and plans energy management policies and activities based on the three core corporate values of “Science, Innovation, and Collaboration”. In order to effectively achieve the goal of power saving control, we record the actual usage in the “Monthly Electricity Usage Record Sheet” every month and set the target value of electricity usage. When we find that we have failed to meet the target, we take the initiative to understand the reasons and propose improvement measures, if necessary. DINGZING monitors and controls production process equipment, lamps, distribution boxes, and other equipment through inspections, and shuts down facilities that are not in use to prevent electricity waste. Additionally, DINGZING actively promotes low-carbon energy transformation and has installed a 14,596-square-meter solar power generation facility above its factory, which generated a total of 1,709,372 kWh of electricity in 2022, reducing annual greenhouse gas emissions by approximately 870.08 tons and saving approximately NT\$7.31 million in electricity costs.



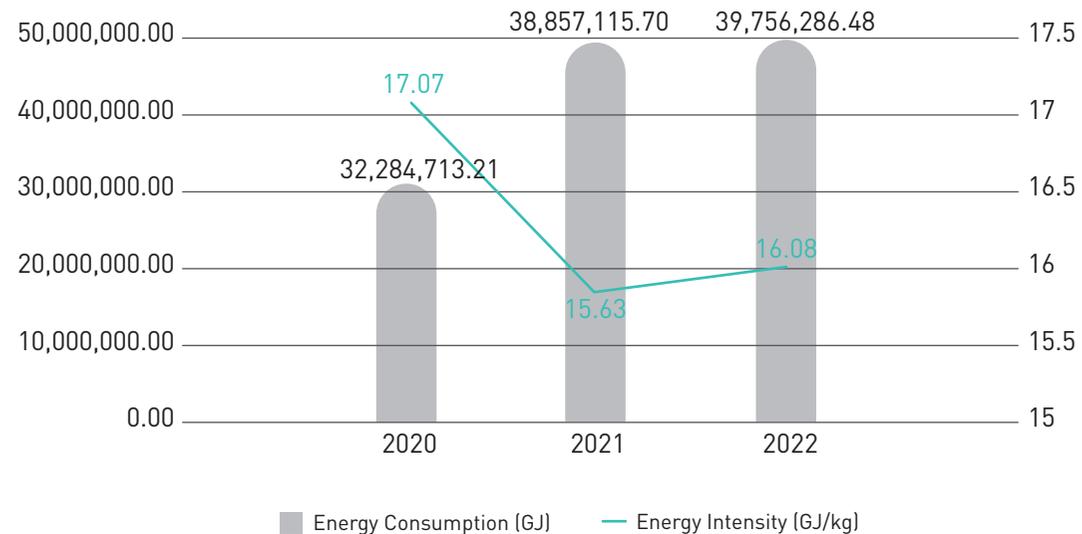
5.1.1 Energy Structure

In terms of energy usage, DINGZING’s primary energy consumption comes from the use of electricity for process equipment, which accounts for 98% of the total energy usage, followed by gasoline for buses, diesel fuel for forklifts and emergency generators, and the use of natural gas. The total energy usage in 2022 was 39,756,286.48 GJ, with an energy intensity of 16.08 GJ/NT\$1000, representing an increase of 3% compared to the previous year. The reason for this increase was an increase in energy usage due to the increasing number of production lines at the Pingtung plant, which was being completed gradually. The increase in purchased electricity was due to the fact that the Pingtung Plant had been under construction for approximately 2 years, during which the number of production lines increased year by year, resulting in an upward trend in electricity consumption

Non-Renewable Energy (GJ)	2020		2021		2022	
	Kaohsiung	Pingtung	Kaohsiung	Pingtung	Kaohsiung	Pingtung
Purchased Electricity	31,568,968	72,235	36,726,008	1,395,360	34,366,208	4,527,960
Gasoline	5,699	0	5,555.5	0	7,333.08	0
Diesel Fuel	32,627.2	4,169.31	53,395.1	5,710.1	50,654.5	6,753.9
Natural Gas	601,014.7	0	671,078	0	678,081.4	119,295.6
Total Usage Amount	32,284,713.21		38,857,115.70		39,756,286.48	
Annual Sales (Unit : NT\$1000)	1,890,898		2,485,879		2,473,159	
Energy Intensity (GJ / NT\$1000)	17.07		15.63		16.08	

Note 1: Based on the latest information announced in the "Energy Products Unit Heating Value Table" published by the Bureau of Energy, Ministry of Economic Affairs.

Note 2: Since the Pingtung Plant was constructed in separate phases, the purchased electricity from 2020 to 2021 includes electricity for construction.



5.2 Greenhouse Gas Management

Material Topic	Greenhouse Gas Management
Impact Statement	Promoting greenhouse gas reduction through energy structure improvement or other carbon reduction actions can mitigate the Company's negative impact on climate change.
Policy and Commitment	DINGZING understands that the earth's climate and environment are gradually deteriorating under the influence of greenhouse gases. As citizens of the earth, and in order to fulfill our corporate responsibility, we will devote ourselves to conducting a baseline inventory of greenhouse gas emissions at our factories so that we can truly control the our factories' greenhouse gas emissions. Based on the results of the inventory, we will implement a voluntary greenhouse gas reduction program.
Management Policy	To reduce the environmental impact of operational processes, DINGZING promotes production process optimization and the transition to energy-saving devices, such as energy-saving air compressors and LED lighting smart control systems, which improve energy efficiency and reduce energy waste from equipment. Additionally, we actively purchase and install green energy sources, enhance green construction, increase green space, and plant trees to reduce the production of greenhouse gases.
Objectives	Short-term objective : Reduce carbon intensity by 1% in 2023 compared to the base year. Medium-term objective : Reduce carbon intensity by 3% in 2025 compared to the base year Long-term objective : Reduce carbon intensity by 10% in 2030 compared to the base year.
Complaints Mechanism	The contact link can be found on the company's website : http://www.dingzing.com/tw/contactUs
Action Plan	Reduce average annual electricity consumption by 0.5% by installing and upgrading energy-saving facilities.
Effectiveness Evaluation	Execute ISO 14064 certification process and internal audits annually.

Facing the challenge of climate change on a global scale, enterprises must find ways to minimize greenhouse gas (GHG) emissions from their operations in order to mitigate the negative environmental impact. In order to effectively manage greenhouse gas emissions, in 2021, DINGZING began collecting energy usage data and conducting an inventory on the refrigerant and fire extinguishing gas fillings of various equipment in order to assess greenhouse gas emission activities and formulate a carbon reduction policy. DINGZING has also actively promoted energy saving and carbon reduction to its employees, reinforcing their concept of carbon reduction and encouraging them to turn off air conditioners, electronic equipment, and utility appliances when not in use, thereby putting the spirit of energy saving and carbon reduction into practice. Additionally, the Company is actively replacing traditional equipment and lighting with more energy-efficient devices to gradually reduce greenhouse gas emissions.

5.2.1 Greenhouse Gas Inventory for the Past Three Years

The Company has established a greenhouse gas inventory mechanism with reference to the ISO 14064-1:2018 greenhouse gas inventory standard, and conducts regular inventories of greenhouse gas emissions in each plant area to keep abreast of the status of greenhouse gas usage and emissions. In 2022, the Scope I direct greenhouse gas emissions were 1,980 tons CO₂e, and the Scope II indirect greenhouse gas emissions from purchased energy sources were 19,525 tons CO₂e. DINGZING's overall greenhouse gas emissions categories include: CO₂, CH₄, N₂O, and HFCs, with purchased electricity accounting for 91% of the total emissions amount from energy usage, followed by gasoline, diesel fuel, and natural gas accounting for a combined 9% of the total greenhouse gas emissions. Taking annual revenue (unit: NT\$1000) as the denominator of the intensity, the intensity of greenhouse gas emissions in 2022 was 0.0087 tons CO₂e/NT\$1000. Due to the gradual completion of the Pingtung plant and the increase in the production line, the total greenhouse gas emissions have risen compared to that of the previous year. DINGZING will continue to optimize the production process and equipment to reduce the energy consumption of the equipment and, ultimately, the production of greenhouse gases.

Items	Plant	2020	2021	2022	Share of Emissions in 2022 (%)
Scope I (tons CO ₂ e)	Kaohsiung Plant	1,551	1,762	1,651	8%
	Pingtung Plant	4	20	329	1%
Scope II (tons CO ₂ e)	Kaohsiung Plant	14,494	18,436	17,253	80%
	Pingtung Plant	36	700	2,273	11%
Total Emissions (tons CO ₂ e)		16,085	20,918	21,505	100%
Annual Revenue (unit : NT\$1000)		1,890,898	2,485,879	2,473,159	
Greenhouse Gas Emission Intensity (tons CO ₂ e / NT \$1000)		0.0085	0.0084	0.0087	--

Note 1 : The emission coefficients are referenced from the "Greenhouse Gas Emission Coefficient Management Table Version 6.0.4" announced by the Environmental Protection Administration (EPA) in June 2008, and the 2021 Annual Electricity Emission Coefficients announced by the Bureau of Energy, Ministry of Economic Affairs.

Note 2 : GWP values are adopted from the IPCC Sixth Assessment Report from 2021.

5.2.2 Energy Saving and Carbon Reduction Measures

Electricity is DINGZING's main source of energy and greenhouse gas emissions. Therefore, DINGZING has been actively replacing traditional equipment and lighting with energy-saving models to reduce electricity consumption through equipment upgrades. In 2022, DINGZING replaced air compressors and lighting fixtures, which reduced energy usage by 352,204,913 kWh and greenhouse gas emissions by 179,272,301 tons CO₂e; these measures also saved the company approximately NT\$77,800. DINGZING will continue to improve the energy-consuming equipment in each plant and propose various energy and resource consumption improvement programs to reduce energy and resource consumption as our management objective.

Energy Saving and Carbon Reduction Action Plan	Power Saving (kWh)	Greenhouse Gas Emission Reduction (tons CO ₂ e)
Replacement of Energy Saving Air Compressors	352,000,000	179,168,000
Replacement of Energy Efficient Lighting Fixtures	204,913.92	104,301.19
Total	352,204,913.92	179,272,301.19



Air Compressor

5.3 Air Pollution Prevention

DINGZING has formulated the "Equipment Management Measures" to prevent air pollution caused by the manufacturing process, assigning specialists to inspect and maintain the fixed pollutant prevention equipment every 6 months. The maintenance and inspection items include: burners; valves; pipe fittings; filters; and calibration of testing instruments, pressure gauges, and electrical parameters of the facilities to ensure that the emissions comply with the laws and regulations. In case of malfunction or failure of fixed pollutant control equipment that cannot be repaired within 1 hour, the Company will immediately halt all operations involving the pollutant and ensure that the production process will not impact the environment before continuing. The Company did not experience any malfunction or repair of fixed pollutant control equipment in 2022. DINGZING also actively cooperates with the government to prevent the deterioration of air quality. Upon receiving a warning of air quality deterioration from the local authorities, DINGZING will fully cooperate with the requirements of the authorities and adjust its operations in order to maintain the local air quality.

5.3.1 Air Pollution Management

DINGZING's Kaohsiung plant does not produce significant air pollutants, whereas the Pingtung plant produces nitrogen oxides (NO_x), generating 357.86 kilograms of NO_x in 2022. DINGZING uses a regenerative thermal oxidizer (RTO) to prevent and treat the gases from the production process and to control the concentration of air pollutants emitted from the plant. In 2022, emissions from DINGZING's plants were in compliance with the standards set forth by laws and regulations. No ozone-depleting substances (ODS) were emitted from any of the operating sites.

5.4 Waste Management

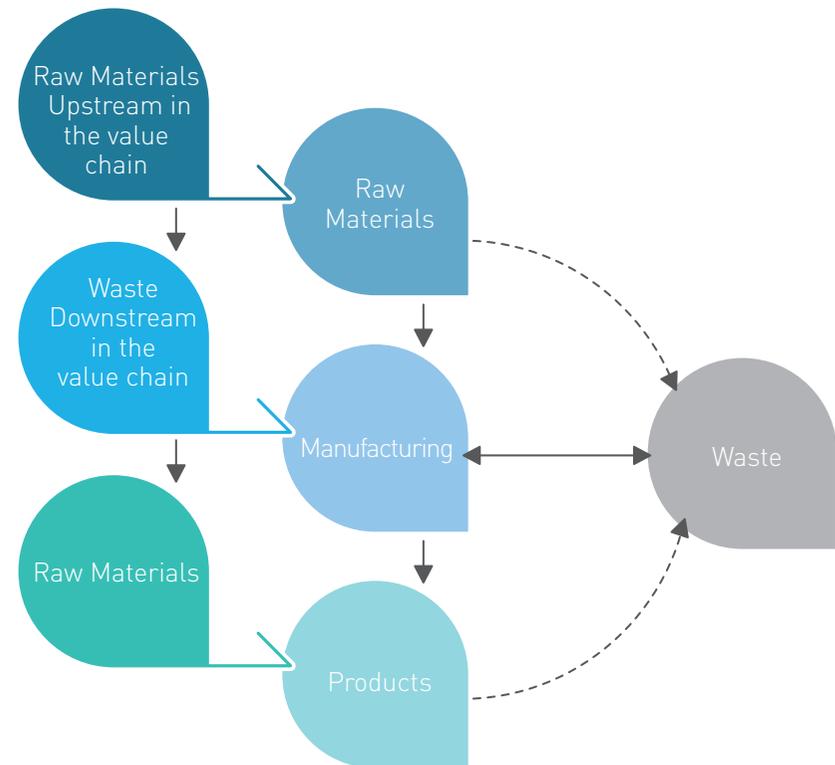
Material Topic	Waste Management
Impact Statement	Waste management is directly related to environmental responsibility and sustainable development capacity. Proper waste management is conducive to minimizing environmental pollution and negative impacts, as well as saving resources, lowering operating costs, reducing waste damage to the ecosystem, and reducing wasted resources.
Policy and Commitment	DINGZING has formulated the “Waste Management Regulations” to recycle valuable wastes and to appoint legal and compliant waste disposal contractors along with a responsible unit to handle the waste appropriately.
Management Policy	DINGZING regularly inspects the removal process every year to understand contractors’ removal and disposal methods and facilities, as well as their licenses and related documents, in order to confirm their legality and compliance. DINGZING strictly enforces the policy of “Zero Material Waste” in the production process to ensure that all resources are effectively utilized; leftover materials from the production process are collected and re-melted for recycling in order to minimize the amount of waste generated and reduce the possibility of environmental damage.
Objectives	<p>Short-term objective : Strengthen waste separation and recycling to achieve a 3% reduction in waste and a 6% increase in the recycling rate by 2023.</p> <p>Medium-term objective : Sustainably reduce waste generation by 3% and achieve a 6% increase in the resource recycling rate by 2025.</p> <p>Long-term objective : 10% reduction in waste incineration capacity by 2030.</p>
Complaints Mechanism	The contact link can be found on the company’s website : http://www.dingzing.com/tw/contactUs
Action Plan	A reduction of 2% in waste generation in 2022 compared with that in 2021
Effectiveness Evaluation	Execute ISO 14064 certification process and internal audits annually.

DINGZING attaches much importance to environmental protection and has formulated the “Waste Management Regulations” to strictly monitor waste and promote waste reduction in its business operations. Specific measures include the waste reuse program (recycling of polystyrene foam, packing bags, plastic waste, etc.), expanding the scope of recycling, and improving equipment to reduce the waste of lubricating oil. DINGZING also strictly selects its raw materials and suppliers, continuously improves technology, seeks environmentally friendly materials, and complies with all relevant regulatory guidelines and customer requirements. DINGZING mainly manufactures various film materials and sells them to downstream processing plants after packaging. To ensure the safety of the products during transportation, DINGZING uses various packaging materials such as cardboard boxes, cardboard, paper tubes, polystyrene foam, bubble wrap, and adhesive tape. DINGZING proactively coordinates with customers on ways to minimize the amount of packaging materials used without affecting the degree of protection by redesigning the product packaging to adopt thinner materials and more compact designs. For example, the original polystyrene foam packaging was replaced with cardboard boxes, the size of the boxes was reduced to minimize the amount of filler materials (e.g., bubble wrap, dividers), and recyclable packaging materials were used (e.g., cardboard, paper, and plastic). Additionally, a “zero material waste” policy was strictly enforced in the production process, whereby leftover materials were collected for reuse. By re-melting these materials, they were ultimately used for the production of Provecta™ Recycled high-tech films. Because these films are made from recycled materials, the need for new materials is reduced, which minimizes waste and the impact on the environment while bringing economic benefits to the company.

Waste Treatment Oversight :

DINGZING has enacted the “Zero Material Waste” and packaging material reduction policies to oversee the generation and flow of waste and hazardous materials, minimize the production of waste, minimize wasted resources, and achieve its goal of environmental protection and a reduced burden on the environment. DINGZING is focused on resource classification and recycling and has set up recycling areas in the plants. In accordance with the law, paper, metal, glass, and plastic resource waste produced by the plant is collected centrally and then removed by a qualified external recycling contractor. Hazardous waste is clearly labeled with the name of the waste, stored centrally, and then handed over to qualified waste treatment companies for disposal. When outsourcing the disposal of hazardous waste, DINGZING sends specialists to conduct on-site audits to ensure that no environmental pollution occurs during the disposal process. GPS tracking is installed on the transportation vehicles, and the waste disposal companies are required to fill out the “Waste Disposal Tracking and Audit Form” when they come to the plants to collect the waste, so as to ensure that hazardous wastes have been properly disposed of in a compliant manner. There were zero incidents of non-compliance with the regulations by the waste disposal companies in 2022.

DINGZING Waste Flow :



5.4.1 Waste Output Structure

In 2022, DINGZING disposed of 385.82 tons of non-hazardous waste, including plastic waste mixtures, wood waste mixtures, fiber waste or other cotton/cloth waste mixtures, lubricant waste, and paper waste mixtures, and no hazardous waste was generated. DINGZING treats waste through incineration and recycling. As a result of the implementation of the waste reuse program in 2022, DINGZING recycled polystyrene foam, packing bags, and plastic waste, and reduced the generation of lubricant waste through the improvement of equipment; therefore, the total amount of waste in 2022 was reduced by 2% compared with that of the previous year.

Year	Unit: metric tons Plant	Total Volume		Recycling		Incineration	
		Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant	Kaohsiung Plant	Pingtung Plant
2022	Non-hazardous Business Waste	372.02	13.8	10.29	0	361.73	13.8
	Total Waste	385.82		3%		97%	
2021	Non-hazardous Business Waste	395.47	0	20.02	0	375.45	0
	Total Waste	395.47		5%		95%	
2020	Non-hazardous Business Waste	398.35	0	10.29	0	361.73	0
	Total Waste	398.35		4%		96%	

Note 1 : The Pingtung plant sends recyclable waste back to the Kaohsiung plant for treatment.

Note 2 : The Pingtung Plant began large-scale production in 2022, hence, the generation of waste started in that year.

5.5 Water Resources and Wastewater Management

DINGZING understands the importance of water resources to the environment and society. Under the environmental condition of limited water resources, DINGZING cooperates with governmental regulations and administrative policies to move forward in the direction of sustainable water resource management. DINGZING uses water from the Taiwan Water Corporation; the Kaohsiung Plant uses water from the Fengshan Water Supply Plant and the Pingtung Plant sources its water from the Pingtung Exporting Processing Zone Water Purification Plant. According to the analysis results of the World Resources Institute (WRI) Aqueduct Water Risk Atlas, none of DINGZING's operating sites are located in areas with water stress. In order to reduce the potential impact of the plant's water use on local water resources, the plant has established a water resource management system to regularly monitor the use of water resources, formulate water conservation measures to reduce water consumption, and optimize the plant's internal water recycling system, which recycles wastewater and collects rainwater. Additionally, a wastewater treatment system has been set up to treat wastewater before discharging it to minimize pollution of local water resources, and the maintenance of management and equipment has been strengthened to prevent water leakage and wastage of water resources. In view of the potential risk of a water shortage, DINGZING carries out risk assessment of water resources to identify and solve problems in a timely manner to prevent water scarcity and pollution from adversely affecting the plant. DINGZING actively reduces consumption of water resources at the source, strengthens the treatment of wastewater, and establishes good cooperative relationships to achieve the sustainable use and management of water resources.

5.5.1 Water Usage Structure and Management

The Company's water consumption structure mainly consists of water used for manufacturing processes and water for daily use, and 100% of the water used comes from tap water. In 2022, the total water intake was 89,052 tons, with cooling water towers accounting for most of the demand. Water intake increased by 12,139 tons in 2022 compared to the previous year; this can be attributed to an increased demand for water due to the increased production line at the Pingtung Plant year over year. We will continue to monitor and review the water usage situation to find more feasible solutions to improve water resource consumption.

Wastewater Management :

DINGZING's wastewater mainly consists of recycled cooling water and everyday wastewater, which is centrally collected through wastewater collection pipes and then processed in a wastewater treatment plant in the Linhai Industrial Park. It is never discharged directly into the ditches outside of the plants. The Company commissions an external organization to conduct water quality tests every 6 months to ensure that the wastewater complies with the "Effluent Standards". Furthermore, the Company cooperates with the wastewater treatment plants of Linhai Industrial Park and Pingtung Technology Industrial Park, which assist the Company in monitoring the wastewater discharged at any given time. The results of the wastewater monitoring and control are provided to the Company on a monthly basis for checking and filing so as to effectively control the volume of discharged water and its quality. The quality of the discharged water for the current year is in compliance with the regulations and standards.

Unit : tons	2020	2021	2022
Total Water Intake	71,360	76,913	89,052
Total Emissions	11,029	12,056	39,757
Water Consumption	60,331	64,857	49,295

Water Quality Standards		pH	COD (mg/L)	SS (mg/L)
2020	Kaohsiung Plant	7.47	117	45
	Pingtung Plant	0	0	0
2021	Kaohsiung Plant	7.47	178	28
	Pingtung Plant	7.98	58.35	9.75
2022	Kaohsiung Plant	7.58	215	25
	Pingtung Plant	7.96	19.94	1.45
Regulatory Standard Values	Kaohsiung Plant	5-9	480	240
	Pingtung Plant	5-9	500	300

Note 1 : The Kaohsiung Plant adheres to the Effluent Standards of wastewater sewers management at Linhai Industrial Park.

Note 2 : The Pingtung Plant adheres to the Effluent Standards of wastewater sewers management at Pingtung Technology Industrial Park.

Note 3 : The Pingtung plant only started production in 2021, so there was no need for water quality testing in 2020.

Chapter 6

Happy Workplace and Social Inclusion

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6.1 Human Rights and Diversity in the Workplace

Material Topic	Management Policy
Issue Impact Statement	In today's environment where ESG is emphasized, upholding human rights and building a diverse, inclusive workplace have become unavoidable issues for corporate management. A sound management approach to human rights can create a workplace culture of respect and equality while preventing the expansion of human rights abuse.
Policy and Commitment	DINGZING is committed to building a human rights-compliant, diverse, inclusive workplace in line with the ESG spirit.
Management Policy	Continuously pay attention to issues and regulations related to human rights, diversity, and inclusion in the workplace; respond to or deal with the latest developments on these issues in a timely manner so as to continue to build a positive image of the Company with respect to protecting human rights and fostering a diverse, inclusive workplace.
Responsible Unit	Human Resources Unit, Department of Management
Investment of Resources	Periodically educate employees on topics related to human rights, diversity, and inclusion in the workplace, as well as the latest regulations.
Complaints Mechanism	Human Resources Unit, Department of Management Ext. 15501 E-mail : dennis.pan@dingzing.com
Short, Medium, and Long Term Objectives	Short-term : Complete a comprehensive review of the Company's rules and regulations by the end of 2023 to ensure compliance with human rights and the spirit of a diverse, inclusive workplace. Medium term : Implement and enforce the standards to fulfill the spirit of human rights and a diverse, inclusive workplace by 2025. Long-term : Achieve the goal of having zero complaints related to human rights, diversity, and inclusion in the workplace by 2028.
2022 Action Plan and Performance	There were no labor disputes arising from human rights, diversity, and inclusion related issues in 2022.

DINGZING attaches great importance to labor rights and formulates human rights related policies, including the “Regulations and Work Rules on Complaints and Disciplinary Measures against Sexual Harassment in the Workplace”, “Regulations on the Elimination of All Forms of Racial Discrimination”, “Regulations on the Management of Child Labor and Young Workers”, “Regulations on the Management of Workplace Rules: Working Hours, Breaks, Vacations, and Leaves”, in order to safeguard the freedom of association for both employees and suppliers and to ensure that there are no instances of child labor, discrimination, or violation of the right to freedom of association. DINGZING has formulated the “Employee Grievance Management Regulations”, where the email address, dennis.pan@dingzing.com, in addition to a postal mailing address, were set up to receive complaints. The status of incoming mail is verified on a daily basis, and complaints are handled as quickly as possible. All personnel involved in the handling of complaints are responsible for maintaining complete confidentiality; information related to the complainant and the process of the complaint will be kept confidential to protect the rights and interests of employees. In 2022, we did not receive any human rights-related complaints, and there were no incidents of discrimination on the basis of ethnicity, gender, religion, party affiliation, or sexual orientation, nor were there any incidents related to sexual harassment or workplace bullying. Additionally, DINGZING conducts human rights awareness training programs for employees. In 2022, DINGZING arranged a training program on sexual harassment prevention for 23 employees, with an average training time of 2 hours.



6.1.1 Staff Diversity

As of the end of 2022, DINGZING had a total of 610 employees, of which none were contract employees and all were regular employees. DINGZING does not discriminate in terms of salary and benefits based on gender, age, nationality, ethnicity, religion, or position, but due to the current demographics of the technology industry, male employees accounted for nearly 80% of the total workforce. In terms of age distribution, employees between the ages of 30 and 50 accounted for the majority of the workforce, representing approximately 83.11% of the total personnel, followed by employees younger than 30 years of age, who accounted for 12.3% of the total personnel. This age distribution is conducive to supporting the Company’s rapid growth. DINGZING hopes to establish a friendly workplace that upholds the values of diversity, equality, and inclusiveness, and treats all new hires equally in accordance with their rank, including those with disabilities and those of indigenous descent. DINGZING cares about uplifting underprivileged groups, and in 2022, DINGZING employed four employees with disabilities, which is above the legal requirement, and two employees classified as indigenous peoples.

Age					
2022	< 30 years old	30–50 years old	> 50 years old	Total	
Male	Number of People	66	400	18	484
	Percentage	11%	66%	3%	79%
Female	Number of People	9	107	10	126
	Percentage	1%	18%	2%	21%
Total		75	507	28	610

Employee Type					
2022	Senior Executives	Mid-level Executives	General Staff	Total	
Male	Number of People	25	130	329	484
	Percentage	4%	21%	54%	79%
Female	Number of People	5	22	99	126
	Percentage	1%	4%	16%	21%
Total		30	152	428	610

Note 1 : Senior Executives: Chairman, President, Vice President, Plant Manager, Director, Senior Manager, Vice Plant Manager, Section Chief, Manager, Supervisor, and Executive Assistant.

Note 2 : Mid-level executives: Deputy Section Chief, Assistant Manager, Assistant Director, Section Head, Team Leader, Assistant Team Leader, Chief Engineer, Senior Specialist, Senior Engineer, Business Specialist, Secretary, and Senior Accountant.

6.1.2 Comprehensive Remuneration Structure

DINGZING provides employees with stable and competitive salary packages, which are based on the individual's academic background, professional knowledge and skills, years of experience, and personal performance. The overall salary of all employees does not differ based on gender, age, race, nationality, religion, political stance, or sexual orientation.

DINGZING is also committed to providing a transparent and fair compensation system. The ratio of the annual total income of the highest paid individual at DINGZING to the median of the annual total income of all other employees (excluding the highest paid individual) in 2022 (i.e., the median ratio) was 5.4. The ratio of the percentage increase in the annual total income of the highest paid individual of DINGZING to the median of the percentage increase in the annual total income of all other employees (excluding the highest paid individual) in 2022 (i.e., the median increase ratio) was 0.42.

Gender Pay Ratio :

2022	Senior Executives		Mid-Level Executives		General Staff	
	Male	Female	Male	Female	Male	Female
Salary	76%	100%	90%	100%	119%	100%
Remunerations	90%	100%	105%	100%	127%	100%

Note 1 : Senior Executives: Chairman, President, Vice President, Plant Manager, Director, Senior Manager, Vice Plant Manager, Section Chief, Manager, Supervisor, and Executive Assistant.

Note 2 : Mid-level executives: Deputy Section Chief, Assistant Manager, Assistant Director, Section Head, Team Leader, Assistant Team Leader, Chief Engineer, Senior Specialist, Senior Engineer, Business Specialist, Secretary, and Senior Accountant.

Note 3 : Remuneration includes: base salary + shift allowance + overtime pay + meal allowance + no vacation bonus + quarterly bonus + three festivals bonus + year-end bonus + profit-sharing bonus + Board of Directors' honorarium + lottery bonus + birthday gift + marriage, childbirth, and funeral allowances + travel allowance + family day meal vouchers.

6.2 Talent Attraction and Retention

Material Topic	Management Policy
Issue Impact Statement	In view of Taiwan's labor shortage due to the declining birthrate, coupled with the magnetic effect of the technology industry on talent, talent attraction and retention has become increasingly important. The Company endeavors to avoid talent loss, which can lead to a knowledge gap within the Company, and to enhance our competitiveness within the industry.
Policy and Commitment	In response to the issue of talent attraction and retention, the Company has continued to promote the enhancement of salaries and benefits and the listing of its shares on the stock exchange in recent years. We are committed to achieving the goals of talent attraction and retention through relevant policies and systems.
Management Policy	Continue to optimize the salary and benefits system and enhance the Company's visibility through various channels. In conjunction with enhancing the internal training system, DINGZING strengthens its ability to attract and retain advanced talents.
Responsible Unit	Human Resources Unit, Department of Management
Investment of Resources	Expand the manpower of relevant units and strengthen the promotion of education, training, certification, and auditing activities.
Complaints Mechanism	Human Resources Unit, Department of Management Ext. 15501 E-mail : dennis.pan@dingzing.com
Short, Medium, and Long Term Objectives	Short-term : Promote the establishment of a functional competency system by the end of 2023, and assist the Company's staff to enhance their functional competency; at the same time, enhance the Company's visibility through various channels. Medium-term : Achieve DINGZING's advanced year-round talent acquisition and retention targets by 2025. Long-term : Full institutional and cultural upgrade by 2028.
2022 Action Plan and Performance	DINGZING completed its listing on the stock exchange in May 2022, which enhanced the company's system and visibility. Additionally, continuous enhancement of salary and benefits has created the effect of talent attraction and retention, which is reflected in the re-recruitment and turnover rates.

DINGZING complies with Taiwan’s labor laws in recruitment and hiring and uses a variety of recruitment channels to attract talent, including headhunters, job centers, campus recruitment, online recruitment, and referrals. DINGZING provides equal employment opportunities and an inclusive environment. Individuals are considered on the basis of their professional ability and experience without discrimination based on age, race, gender, sexual orientation, religion, political affiliation, national origin, marital status, physical appearance, or physical disability. After recruitment, DINGZING has a clear system of promotion, assessment, training, rewards, and penalties to ensure that everyone has a fair opportunity for career development.

6.2.1 New Recruits and Turnover

In order to help new employees quickly adapt to the workplace and culture, DINGZING provides a comprehensive “Employee Handbook” and “New Employee Education and Training” to help new employees understand DINGZING’s corporate culture, industry concepts, and related occupational safety knowledge. DINGZING’s fierce competition for talent and the nature of the technicians’ shift work system have resulted in irregular recruitment and employee turnover. DINGZING has enhanced the incentives for employee retention through salary adjustments and increased subsidies for early childhood education, resulting in a turnover rate of 7.58% in 2022, a decrease of 3.65% compared to the previous year.

*Formula for calculating the turnover rate: $\text{Number of departures} / \text{end-of-period headcount} + \text{number of departures}$

New Employees :

		Age			
2022		< 30 years old	30–50 years old	> 50 years old	Total
Male	Number of People	22	32	1	55
	Percentage	34%	50%	2%	86%
Female	Number of People	6	3	-	9
	Percentage	9%	5%	0%	14%
Total		28	35	1	64

Departed Employees :

		Age			
2022		< 30 years old	30–50 years old	> 50 years old	Total
Male	Number of People	8	31	2	41
	Percentage	16%	62%	4%	82%
Female	Number of People	2	6	1	9
	Percentage	4%	12%	2%	18%
Total		10	37	3	50

6.2.2 Smooth Communication Channels

In order to establish harmonious labor–management relations and promote labor–management cooperation, the Company has established diversified and smooth communication channels through which employees can make suggestions to the Company, such as the Employee Welfare Committee and labor–management meetings. DINGZING proactively seeks to understand the voices of its employees and address the feedback in a timely manner so as to achieve positive communication between labor and management. The Company holds at least four labor–management meetings per year, with a total of 12 employee-elected and Company appointed representatives, and records the contents of the meetings for follow-up and improvement. According to internal statistics, the topics discussed in the labor–management meetings in 2022 focused on issues such as employees’ continuous leave and work shift changes.

DINGZING follows the Labor Standards Act as well as other laws and regulations to implement notification procedures to ensure that employees who are laid off have the protection of advance notice; those who have worked for more than 3 months but less than 1 year will be given notice 10 days in advance; those who have worked for more than 1 year but less than 3 years will be given notice 20 days in advance; and those who have worked for more than 3 years will be given notice 30 days in advance. Employees who are laid off without being notified in accordance with the preceding regulations shall be paid wages for the period of notice. DINGZING follows the law and regularly announces its operation status through bulletin boards, internal websites, and the Market Observation Post System to keep employees informed of the company’s developmental progress. In the event of major changes in operation, an announcement will be made 2 weeks in advance to keep the employees well informed in order to strengthen labor–management communication.

6.2.3 Diversified Employee Benefits

DINGZING provides employees with reasonable rights and benefits. In accordance with the Employee Welfare Fund Act, the Employee Welfare Committee (hereinafter referred to as the Welfare Committee) was established with the consent of the competent authority, and it holds bimonthly meetings to listen to employees’ opinions and give feedback, to care about their physical and mental health, and to set up diversified and rich social activities that provide employees with opportunities to learn and increase their leisure time; in doing so it contributes to the maintenance of a good and harmonious labor–management relationship. Employees are the Company’s most important asset. The Welfare Committee is committed to creating the most suitable, high quality environment for employees, and it aims to help employees manage both work and life so that they can achieve a state of happiness. The Welfare Committee is mainly responsible for the company’s large-scale activities, the operation of social activities, the coordination of employee trips, bonuses and allowances, and other welfare measures.

Welfare and Benefits Programs	Description
Various types of bonuses	In order to empathize with the hard work of our employees, we provide various bonuses to help our employees through life's events. The bonuses include: bonuses for the three major festivals; birthday gifts; and allowances for weddings, births, funerals, and travel. In 2022, 28 employees applied for allowances for weddings, births, and funerals.
Signing Contract Vendors	In order to take care of the quality of life of our employees, we have signed with 21 contracted vendors, including restaurants, childcare centers, kindergartens, etc., so that our employees can enjoy the services at a preferential rate.
Early Childhood Education Subsidy	In order to alleviate the burden of childcare on employees, the Company provides subsidies for childcare and education. The subsidies are divided into two rounds of applications per year. In 2022, a total of 55 people applied in the first half of the year, for a total amount of NT\$130,000, and 56 people applied in the second half of the year, for a total amount of NT\$130,000.
Employee Family Day Meal Vouchers	Employees are encouraged to balance their work and family life, so as to enhance the relationship between family members. One meal voucher is issued to employees who have completed more than 3 months but less than 1 year of service, and three meal vouchers are issued to employees who have completed more than 1 year of service. A total of 560 employees benefited from the vouchers program in 2022, with a total of approximately NT\$1.9 million in meal vouchers being issued.
Employee Clubs	To encourage employees to enjoy life outside of work and provide opportunities to interact with colleagues in different business units, the Company offers nine clubs of different natures, such as the E7 Bowling Club, the DINGZING Captain Hiking Club, the DZ Badminton Club, the Movie Appreciation Club, etc. A NT\$5000 subsidy is provided three times per year.
Employee Insurance System	In accordance with the Labor Pension Act, the Company has a defined contribution pension plan that applies to employees of the Company within Taiwan. The Company contributes no less than 6% of salaries and wages each month to the employees' individual accounts at the Bureau of Labor Insurance.



E7 Bowling Club



DINGZING Captain Hiking Club



DZ Badminton Club



Movie Appreciation Club

Parental Leave :

In order to encourage and support employees raising the next generation, DINGZING complies with Taiwan's Act of Gender Equality in Employment and promotes the establishment of a comprehensive application mechanism for family care leave and parental leave, protecting the rights and interests of employees so that qualified employees can apply for such leave in accordance with their needs. In 2022, six employees applied for parental leave without pay and three were reinstated, which is a reinstatement rate of 60%. Three employees were reinstated in 2021 and two of them stayed for more than 1 year, representing a retention rate of 67%. DINGZING has also signed special contracts with five licensed kindergartens, in addition to providing childcare subsidies, so that employees can take care of their families while focusing on their work.

Item	Number of Males	Number of Females	Total
Total number of employees eligible for parental leave in 2022 (A)	70	16	86
Actual number of employees who took parental leave in 2022 (B)	4	2	6
Total number of employees who should have returned to work after taking parental leave in 2022 (C)	4	1	5
Total number of employees who returned to work in 2022 after taking parental leave in 2022 (D)	3	0	3
Total number of employees who returned to work in 2021 after taking parental leave in 2021 (E)	0	3	3
Total number of employees who completed parental leave and are still in service 12 months after returning to work in 2021 (F)	0	2	2
Rate of applications for parental leave without pay (B/A)	6%	13%	7%
Reinstatement Rate (D/C)	75%	0%	60%
Retention rate (F/E)	-	67%	67%

6.3 Career Development and Talent Cultivation

6.3.1 Talent Cultivation and Development

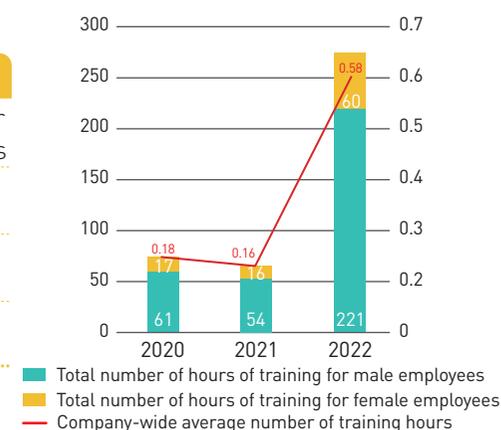
DINGZING adheres to the concept that human resources are the foundation of an enterprise, and plans comprehensive internal training programs, arranges education and training schedules every year, and discusses staff education and training programs in each department every 3 months. This enables employees to respond to changes in the environment, improves their professional abilities at any given time, and motivates them to grow and continue to learn. To enhance the professional competence of field technicians, DINGZING increased the total number of trainees and the total number of training hours. In 2022, the total number of training hours for employees reached 281 hours, and the average number of training hours for each employee was 0.16 hours. Male employees received a total of 221 training hours, averaging 0.51 hours per person, whereas female employees received a total of 60 training hours, or 1.22 hours per person. Senior executives received a total of 90 training hours, averaging 6.92 hours per person, and general employees received 93 training hours, or 0.27 hours per person..

2022 Education and Training Statistics :

Gender	Male			Female		
	Employee Type	Total Training Hours	Total Participants	Average Number of Training Hours	Total Training Hours	Total Participants
Senior Executives	90	13	6.92	38	3	12.67
Mid-Level Executives	38	75	0.51	14	6	2.33
General Staff	93	349	0.27	8	40	0.2
Total	221	437	0.51	60	49	1.22

Number of people and hours of education and training in the past three years :

Gender	Male		Female		Total		
	Year	Total Training Hours	Total Participants	Total Training Hours	Total Participants	Total Training Hours	Total Participants
2022	221	437	60	63	281	486	0.58
2021	54	425	16	16	70	441	0.16
2020	61	401	17	42	78	443	0.18



6.3.2 Performance Management Mechanism

In order to treat each of our hard-working employees fairly, we have a fair performance appraisal system in place. Department supervisors conduct appraisals of their staff's performance, expertise, and characteristics in order to provide timely training and counseling. Regular appraisals are conducted once every other year in order to understand the work situation of the staff as well as their suitability for the job as a basis for training and job reassignment. The annual employee appraisal is conducted in December of each year. In 2022, not all employees were appraised due to the fact that some had to take parental leave or leave without pay. In total, 99% of the male employees and 98% of the female employees completed the appraisal.

Employee Type	Number of People	Number of People who Completed the Appraisal	Percentage of Appraisals Completed
Senior Executives	30	30	100%
Mid-Level Executives	152	151	99%
General Staff	428	424	99%

Note : Employees taking parental leave and employees on leave without pay were not subject to appraisal. Excluding the aforementioned employees, the appraisal completion rate was 100%.

6.4 Occupational Health and Safety

To ensure the safety and health of all employees at the Company, DINGZING promotes the “Emphasizing Industrial Safety” and “Creating a Zero-Disaster Environment” initiatives. We are committed to eliminating any potential hazards, enhancing the safety and hygiene awareness of our employees, and complying with relevant regulations and responsibilities. We emphasize protecting the environment, preventing pollution, preventing hazards and achieving sustainable development. We hold discussions with our employees and their representatives to formulate occupational safety and health policies to ensure compliance with laws and regulations, prevent injuries and illnesses, and make continuous improvements in order to achieve the goal of sustainable development.

DINGZING follows the ISO 45001:2018 Occupational Safety and Health Management System to fully understand the sources of hazards and risks in the workplace, assess the impacts on all relevant personnel (including all employees, contractors, and visitors, and applicable to all production and operational activities), and provide correct awareness to all personnel to ensure that the employees have a healthy and safe working environment. The ISO 45001 management system is subject to an internal audit once a year, and a third-party audit through a third-party verification agency once every 3 years. In 2022, the audit was conducted and passed by an external organization.



Environmental Security Policy :

- Comply with environmental safety and health regulations and support environmental safety and health protection.
- Prevent environmental safety and health incidents and continuously improve environmental safety and health
- Emphasize the requirements of environmental safety and hygiene, and create a safe, hygienic, disaster-free environment.

6.4.1 Occupational Safety and Health Worker Engagement, Consultation and Communication

DINGZING has established an Occupational Safety and Health Committee, with labor representatives accounting for more than one-half of the members. Occupational Safety and Health Committee meetings are held regularly, on a quarterly basis, and both management and employees sign labor contracts to protect the rights and interests of employees at work. In order to prevent occupational injuries and protect the safety and health of workers, we have formulated a code of practice on occupational safety and health for all employees to follow to prevent various accidents and workplace safety incidents. In 2022, Occupational Safety and Health Committee meetings focused on the following major communication topics:

1. Reducing the incidence of occupational accidents and implementing 5S.
2. Implementing automatic equipment inspection and maintenance
3. Implementing waste separation and resource recovery
4. Organizing on-the-job education and training
5. Implementing operational environmental monitoring

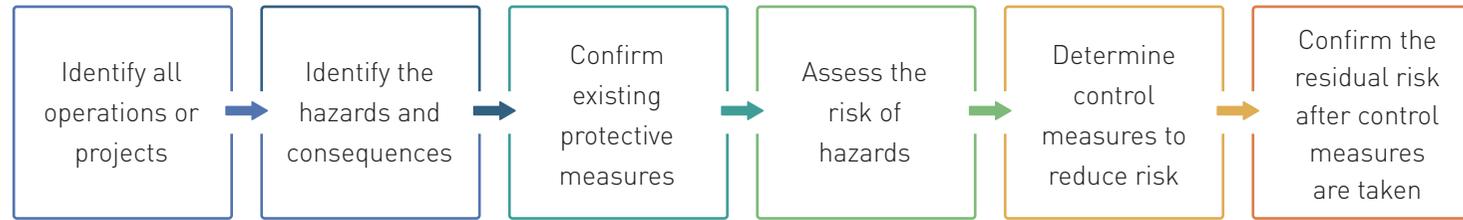
Additionally, the Company has established communication management procedures that address environmental safety and hygiene considerations and provides internal and external communication channels for the environmental safety and hygiene management system to facilitate communication between departments and levels within the Company. This enables the Company to receive, record, and respond to messages being conveyed by external stakeholders (including residents outside the plant, environmental groups, broadcast media, academic institutions, contractors, suppliers, county and municipal governmental environmental protection bureaus, and other related surrounding businesses and organizations).

6.4.2 Occupational Safety and Injury Prevention

Hazard Identification and Risk Management :

The Company has established occupational safety and health regulations and set specific, measurable, and achievable goals. It emphasizes the continuous improvement of occupational safety and health protection measures for employees in order to achieve the best occupational safety and health performance. The Company promotes enterprise risk management by systematically classifying hazards into five categories: physical, chemical, biological, ergonomic, and other. In order to improve safety and health standards and ensure implementation, the Company has implemented and operates the labor safety and health organization, including its establishment, changes, procurement, contracting, emergency response, automatic inspection and improvement aspects, as well as the auditing, revision, and record keeping of the safety and health management system.

Hazard Identification Chart :



DINGZING calculates the probability of occurrence on the basis of the frequency of operational exposure and the probability of event occurrence, and ranks the risk level by also considering the severity of injury or loss. In order to effectively reduce the occurrence of risk, DINGZING establishes risk prevention measures, improves software and hardware facilities and protective equipment, and strictly supervises the implementation of control measures to effectively reduce the occurrence of hazards. Operation of the management mechanism is based on the plant’s “Hazard Identification of Occupational Safety and Health Management Regulations”. DINGZING’s existing protective measures are as follows :

Category	Hazard Risk	Description of relevant protective measures
Hardware facilities	Falling / Tumbling	Guardrails / fences, safety nets, safety ropes, safety loading and unloading equipment, aerial work trucks, mobile construction frames.
	Collision	Guardrails / fences, contact prevention devices (including alarms, stop contact devices).
	Objects Falling	Guardrails / fences / protective nets, safety catches or hooks, hoist overwind devices.
	Entanglement with Machinery	Guardrails / fences, braking rigging, dual hand-operated safety devices, light-sensitive safety devices, power shut-off devices, contact prevention devices.
	Hazardous Materials Exposure	Double casing, leak detector, liquid-proof dike, drain pan, shower facilities, ventilation and exhaust devices.
	Electrocution	Electric shock prevention devices, leakage circuit breakers, grounding facilities.
	Fire / Explosion	Explosion-proof electrical equipment, fire detectors, fire-fighting facilities, high-temperature automatic sprinkler systems, explosion-proof walls, static elimination equipment (e.g., static clips, static brushes, static wires, static cloths, increased humidity in the operating environment, etc.), refrigeration/freezer storage.
	Object Rupture	Intrinsically safe design (design pressure is higher than the maximum pressure in case of abnormality), temperature/pressure gauge, high temperature/high pressure alarm, high temperature/high pressure lockout system, pressure relief devices (including safety valves, rupture discs, pressure regulators, etc.), vacuum breakers.
	Chemical Spillage	Double casing, leak detectors, containment dykes, drainage pans, emergency shut-off valves, sprinkler systems, shower systems, ventilation and exhaust devices.

Category	Hazard Risk	Description of relevant protective measures
Software		Education and training, various certificates of competency, health checks, emergency response plans or procedures, work permits, lock-out/tag-out procedures, various standard operating procedures (SOPs) or work instructions (WIs) (which must be labeled with employee names or numbers), daily inspections, regular inspections, contracting management, purchasing management, change management, and personnel monitoring.
Protective Equipment	Respiratory	Simple masks, dust masks, canister respiratory protection, gas mask canisters, self-contained breathing apparatus (SCBA).
	Protective Garments	Generally, they are classified into A / B / C / D levels, depending on the level of protection required.
	Protective Gloves	Fire-resistant gloves, frost-resistant gloves, acid-resistant gloves, insulated gloves.
	Others	Safety masks, safety glasses, goggles, safety shoes, safety belts, safety helmets.

Incident Investigation and Follow-up :

DINGZING values the immediate notification, rigorous investigation and the prevention of recurrence of each accident, and has formulated the “Accident Management Regulations” to standardize the procedures of incident notification, investigation, and improvement to ensure effective solutions and avoid the recurrence of the same injuries, unhealthy conditions, illnesses, and accidents. Immediately after the occurrence of an incident, on-site personnel carry out an emergency response, and the supervisor of the unit where the incident occurred convenes all relevant units to form an investigation team, which jointly investigates and analyzes the cause of the incident. Based on the results of the investigation, the unit where the incident occurred proposes corrective and preventive measures, and is continuously supervised and tracked by the responsible unit to reduce losses and prevent recurrence of similar situations.

Incident Investigation Flowchart :



DINGZING manages all factories in accordance with governmental laws and regulations on resident personnel and contractors, and it adjusts the management method in accordance with the current laws and regulations on a rolling basis. In 2022, the frequency of incapacitating injuries to employees was 8.23, and the severity rate of incapacitating injuries was 697, with no cases of occupational illnesses. 10 accidents occurred in 2022, including 2 falls, 1 cut/slice/abrasion, 5 instances of entanglement, 1 falling object, and 1 contact with high/low temperature; all of these accidents were attributed to the fact that laborers did not comply with workplace safety regulations. To prevent the recurrence of such accidents, DINGZING has strengthened the promotion of safe work procedures and related education and training to enhance employees' safety awareness and ensure the safety of the work environment.

2022	
Category	Employees
Total number of working hours (Note 1)	1,213,680
Number of general occupational injuries (Note 2)	8
Number of serious occupational injuries (Note 3)	2
Number of fatalities	-
Total Number of Recordable Occupational Injuries (Persons)	10
Number of lost workdays (Note 4)	978
Percentage of deaths due to occupational injuries	-
Percentage of serious occupational injuries	-
Frequency rate of incapacitating injuries (FR) (Note 5)	8.23
Severity rate of incapacitating injuries (SR) (Note 6)	697

Note 1: The total number of hours worked by all persons.

Note 2: Injuries resulting in lost workdays of 180 days or less

Note 3: Injuries resulting in lost workdays exceeding 180 days, excluding fatalities.

Note 4: Counting from the day after the date of injury or death

Note 5: Frequency rate of incapacitating injuries (FR) = number of registered injuries per million hours worked, calculated as number of registered injuries × 1,000,000 ÷ total number of hours worked.

Note 6: Severity rate of incapacitating injuries (SR) = the number of lost workdays due to incapacitating injury per million hours worked, calculated as the number of lost workdays due to incapacitating injury × 1,000,000 ÷ the total number of hours worked.

6.4.3 Creating a Secure Workplace

Occupational Safety Training :

DINGZING complies with the legal requirements to strengthen the staff's concept of workplace safety. In addition to the 3 hours of general safety and health education training for new employees, we organize regular training on toxic chemicals, fire prevention, and general education on hazards and emergency response every 6 months; this ensures that relevant staff possess the knowledge and skills required to respond to emergencies and effectively deal with disasters at different stages of the emergency response measures, resulting in reduced losses. In addition to the necessary safety and health education, the Company also organized a series of emergency response drills and exercises in 2022 to familiarize relevant personnel with the knowledge and skills of disaster response. The Company has joined the Southern District Drug Disaster Prevention Organization and regularly participates in meetings and drills, in order to periodically update the information within the Company regarding the prevention organization. In 2022, the Company provided a total of 27 hours of occupational safety and health education and training to 333 participants, including safety and health training for first aid responders, safety and health training for special operators, and safety and health training for operators of hazardous machinery or equipment. In addition to the necessary safety and health education and training, the Company also scheduled emergency response drills to ensure that employees can handle and respond to incidents.

2022 Emergency Response Drills :



2022 Occupational Safety and Health Education and Training :



Health Promotion and Advocacy :

In order to care for our employees' health, the Company provides health checkups for workers every 3 years and employs professionals who meet the qualifications of "Labor Health Service Physician/Labor Health Service Nursing Personnel" to provide health services. Additionally, the Company provides its health services in multiple sessions to accommodate workers' shifts at their regular workplaces and increase the coverage rate of the services. Health checkups are conducted during work hours and within 1 hour after work to promote labor participation. In order to encourage workers to participate in workplace health services, overtime pay is given to workers who participate in health services after work. The examination items are divided into 13 categories: general examination, urine examination, blood test, liver and kidney function, blood fat, bile function, blood glucose, heart function, chest X-ray, hepatitis, cancer screening, ultrasound, ABI, and rheumatoid arthritis. The frequency of the examination is better than that required by the law in an effort to provide comprehensive health care. Reports on the results of the health examination are managed by specialists, and individual examination reports are delivered to employees while safeguarding the employees' privacy. Furthermore, DINGZING is committed to promoting healthy lifestyles and behaviors, and the Company regularly organizes health promotion activities to encourage employees to achieve work-life balance.

6.5 Social Engagement

6.5.1 Sponsorship of Weiwuying

In order to support the development of local arts, DINGZING has partnered with the National Kaohsiung Center for the Arts (Weiwuying), an important hub for the arts in Southern Taiwan. In 2021, DINGZING sponsored the Weiwuying Arts Enterprise Learning Program, providing a total of NT\$300,000, which benefited approximately 400 teachers and students. This event provided an opportunity for students across the country to experience the arts and culture by inviting professional performing groups in the four major genres of music, dance, circus, and traditional Chinese opera, and incorporating "theater etiquette" and "introduction to international halls and theaters" into their performance scripts, which helped to cultivate the students' sensibility toward the aesthetics of the performing arts.

Health Services	Activity Description
Employee Health Screening	DINGZING values the physical and mental health of its employees and provides health checkups more frequently than the statutory annual requirement. Comprehensive checkup programs enable employees to understand their own health conditions and take good care of themselves or seek medical treatment in a timely manner. In 2022, 551 people, or about 90% of the total number of employees, completed health screenings.
Health Promotion Activities	DINGZING actively promotes health enhancement activities and encourages employees to participate in sports or outdoor activities (hiking, bowling, greaseball, and cultural sightseeing). In 2022, seven activities were organized by various clubs, with a cumulative total of 88 participants.



Appendix I. GRI Standards Index Table

- **Disclaimer of Use** : DINGZING has prepared this sustainability report in accordance with the GRI Standards, using data and information for the period covering January 1, 2022, to December 31, 2022
- **GRI 1 Version Used** : GRI 1: Foundation 2021
- **GRI Application of Industry Standards** : None

GRI Standards	Disclosure Items	Page	Corresponding Chapters / Supplementary Notes
GRI 2 : General Disclosures (2021)			
GRI 2 : General Disclosures (2021)	2-1 Organizational details	06-08	1.1 Company Profile
	2-2 Entities included in the organization’s sustainability reporting	01	About the Report
	2-3 Reporting period, frequency and contact point	01	About the Report
	2-4 Restatements of information	-	Restatements of information was not conducted
	2-5 External assurance	-	External assurance was not conducted
	2-6 Activities, value chain and other business relationships	06-08	1.1 Company Profile
	2-7 Employees	55-56	6.1 Human Rights and Diversity in the Workplace
	2-8 Workers who are not employees	55-56	6.1 Human Rights and Diversity in the Workplace
	2-9 Governance structure and composition	11 / 17	2.1 Sustainable Governance Framework 3.1 Corporate Governance
	2-10 Nomination and selection of the highest governance body	18	3.1 Corporate Governance
	2-11 Chair of the highest governance body	18	3.1 Corporate Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	11	2.1 Sustainable Governance Framework
	2-13 Delegation of responsibility for managing impacts	11	2.1 Sustainable Governance Framework
	2-14 Role of the highest governance body in sustainability reporting	12	2.2 Material Topics Identification and Analysis
	2-15 Conflict of interest	18	3.1 Corporate Governance
	2-16 Communication of critical concerns	12 / 22-25	2.2 Material Topics Identification and Analysis 3.3 Risk Management
	2-17 Collective knowledge of the highest governance body	18	3.1 Corporate Governance

GRI Standards	Disclosure Items	Page	Corresponding Chapters / Supplementary Notes
GRI 2 : General Disclosures (2021)			
GRI 2 : General Disclosures (2021)	2-18 Evaluation of the performance of the highest governance body	19	3.1 Corporate Governance
	2-19 Remuneration policies	19-20	3.1 Corporate Governance
	2-20 Process to determine remuneration	19-20	3.1 Corporate Governance
	2-21 Annual total compensation ratio	56	6.1 Human Rights and Diversity in the Workplace
	2-22 Statement on sustainable development strategy	02-03	Message from the Chairman
	2-23 Policy commitments	-	Management Policy for Each Material Topic
	2-24 Embedding policy commitments	-	Management Policy for Each Material Topic
	2-25 Processes to remediate negative impacts	-	Management Policy for Each Material Topic
	2-26 Mechanisms for seeking advice and raising concerns	22-25	3.3 Risk Management
	2-27 Compliance with laws and regulations	26-27	3.4 Compliance with Laws and Regulations
	2-28 Membership associations	08	1.1 Company Profile
	2-29 Approach to stakeholder engagement	14	2.3 Stakeholder Identification and Communication
	2-30 Collective bargaining agreements	59	6.2 Talent Attraction and Retention
Material Topics			
GRI 3 : Material Topics(2021)	3-1 Process to determine material topics	12	2.2 Material Topics Identification and Analysis
	3-2 List of material topics	13	2.2 Material Topics Identification and Analysis
Compliance with Laws and Regulations			
	3-3 Management of material topics	26	3.4 Compliance with Laws and Regulations
GRI 2 : General Disclosures (2021)	2-27 Compliance with laws and regulations	27	3.4 Compliance with Laws and Regulations

GRI Standards		Disclosure Items	Page	Corresponding Chapters / Supplementary Notes
Greenhouse Gas Management				
3-3 Management of material topics			46	5.2 Greenhouse Gas Management
GRI 305 (2016) : Emissions	305-1 Direct (Scope 1) GHG emissions		47	5.2 Greenhouse Gas Management
	305-2 Energy indirect (Scope 2) GHG emissions		47	5.2 Greenhouse Gas Management
	305-4 GHG emissions intensity		47	5.2 Greenhouse Gas Management
	305-5 Reduction of GHG emissions		48	5.2 Greenhouse Gas Management
Waste Management				
3-3 Management of material topics			49	5.4 Waste Management
GRI 306 (2020) : Waste	306-1 Waste generation and significant waste-related impacts		50	5.4 Waste Management
	306-2 Management of significant waste-related impacts		50	5.4 Waste Management
	306-3 Waste generated		51	5.4 Waste Management
	306-4 Waste diverted from disposal		51	5.4 Waste Management
	306-5 Waste directed to disposal		51	5.4 Waste Management
Product Safety				
3-3 Management of material topics			31	4.1 Product Safety
Sustainable Product Innovation				
3-3 Management of material topics			35-36	4.2 Sustainable Product Innovation
Human Rights and Diversity in the Workplace				
3-3 Management of material topics			54	6.1 Human Rights and Diversity in the Workplace
GRI 405 (2016) : Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees		18 / 56	3.1 Corporate Governance 6.1 Human Rights and Diversity in the Workplace
	405-2 Ratio of basic salary and remuneration of women to men		56	6.1 Human Rights and Diversity in the Workplace
GRI 406 (2016) : Non-Discrimination	406-1 Incidents of discrimination and corrective actions taken		55	6.1 Human Rights and Diversity in the Workplace

GRI Standards	Disclosure Items	Page	Corresponding Chapters / Supplementary Notes
Talent Attraction and Retention			
	3-3 Management of material topics	57	6.2 Talent Attraction and Retention
GRI 201 (2016) : Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	60	6.2 Talent Attraction and Retention
GRI 401 (2016) : Employment	401-1 New employee hires and employee turnover	58	6.2 Talent Attraction and Retention
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	59-60	6.2 Talent Attraction and Retention
	401-3 Parental leave	61	6.2 Talent Attraction and Retention
GRI 402 (2016) : Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	59	6.2 Talent Attraction and Retention
Other Topics			
GRI 200 : Economy			
GRI 201 (2016) : Economic Performance	201-1 Direct economic value generated and distributed	09	1.2 Economic Performance
GRI 205 (2016) : Anti-Corruption	205-1 Operations assessed for risks related to corruption	20-21	3.2 Compliance with Ethics, Integrity, and Anti-Corruption
	205-2 Communication and training about anti-corruption policies and procedures	20-21	3.2 Compliance with Ethics, Integrity, and Anti-Corruption
	205-3 Confirmed incidents of corruption and actions taken	20-21	3.2 Compliance with Ethics, Integrity, and Anti-Corruption
GRI 308 (2016) : Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	28	3.5 Sustainable Supply Chain Management
	308-2 Negative environmental impacts in the supply chain and actions taken	28	3.5 Sustainable Supply Chain Management
GRI 414 (2016) : Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	28	3.5 Sustainable Supply Chain Management
	414-2 Negative social impacts in the supply chain and actions taken	28	3.5 Sustainable Supply Chain Management
GRI 204 (2016) : Procurement Practices	204-1 Proportion of spending on local suppliers	29	3.5 Sustainable Supply Chain Management
GRI 300 : Environment			
GRI 302 (2016) : Energy	302-1 Energy consumption within the organization	44-45	5.1 Energy Resources Management
	302-3 Energy intensity	44-45	5.1 Energy Resources Management
	302-4 Reduction of energy consumption	48	5.2 Greenhouse Gas Management

GRI Standards	Disclosure Items	Page	Corresponding Chapters / Supplementary Notes
GRI 300 : Environment			
GRI 305 (2020) : Emissions	305-6 Emissions of ozone-depleting substances (ODS)	48	5.3 Air Pollution Prevention
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	48	5.3 Air Pollution Prevention
GRI 303 (2018) : Water and Effluents	303-1 Interactions with water as a shared resource	51	5.5 Water Resources and Wastewater Management
	303-2 Management of water discharge-related impacts	52	5.5 Water Resources and Wastewater Management
	303-3 Water withdrawal	52	5.5 Water Resources and Wastewater Management
	303-4 Water discharge	52	5.5 Water Resources and Wastewater Management
	303-5 Water consumption	52	5.5 Water Resources and Wastewater Management
GRI 400 : Society			
GRI 404 (2016) : Training and Education	404-1 Average hours of training per year per employee	62	6.3 Career Development and Talent Cultivation
	404-2 Programs for upgrading employee skills and transition assistance programs	62	6.3 Career Development and Talent Cultivation
	404-3 Percentage of employees receiving regular performance and career development reviews	63	6.3 Career Development and Talent Cultivation
GRI 403 (2018) : Occupational Health and Safety	403-1 Occupational health and safety management system	63	6.4 Occupational Health and Safety
	403-2 Programs for upgrading employee skills and transition assistance programs	64-66	6.4 Occupational Health and Safety
	403-3 Occupational health services	69	6.4 Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	64	6.4 Occupational Health and Safety
	403-5 Worker training on occupational health and safety	68	6.4 Occupational Health and Safety
	403-6 Promotion of worker health	69	6.4 Occupational Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	65-66	6.4 Occupational Health and Safety
	403-8 Workers covered by an occupational health and safety management system	63	6.4 Occupational Health and Safety
	403-9 Work-related injuries	67	6.4 Occupational Health and Safety
	403-10 Work-related illnesses	67	6.4 Occupational Health and Safety

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