

2021  
**topview**

TOPVIEW OPTRONICS CORP

# CORPORATE SUSTAINABILITY REPORT



# Contents

About the Report .....	3
Message from the Chairman.....	4
Performance High for 2021.....	5
Topview Sustainable development.....	6
Risk and opportunity analysis and management .....	9
Risks and Opportunities for Climate Change ..	11

## 1 Company Overview and Management

1.1 Company Introduction.....	13
1.2 Company Governance.....	16
1.3 Stakeholders Engagement and Management Approach of Material Topics. ....	20

## 4 Employee Relationship

4.1 Human Rights and Anti-Discrimination.....	58
4.2 Employee Profile .....	61
4.3 Compensation Package .....	64
4.4 Career Training .....	66
4.5 Benefits .....	68
4.6 Occupational Safety and Health .....	70
4.7 Care for Employee Health .....	73

## 2 Operation Status

2.1 Business Scope and Product Content .....	30
2.2 Financial Performance .....	34
2.3 Fair Trade and Antitrust .....	35
2.4 Code of Conduct and Ethics for Employees	36
2.5 Information Security .....	38
2.6 Risk Management .....	39

## 5 Environmental Protection

5.1 Environmental Management .....	75
5.2 Energy Management .....	77
5.3 Greenhouse Gas (GHG) Management .....	78
5.4 Water Resources Management .....	81
5.5 Waste Management .....	82
5.6 Green Procurement .....	83

## 3 Products Quality and Service

3.1 Green Products .....	43
3.2 Quality Performance .....	46
3.3 Customer Service .....	47
3.4 Supply Chain Management .....	52

## 6 Social Care and Participation

6.1 Public Welfare Activity .....	85
6.2 Cultural Activities .....	86

## Annex

Appendix 1, GRI Standards Index .....	88
Appendix 2, ISO 26000 Index .....	98

# About the Report

Corporate social responsibility CSR is essential for permanent corporate development. When the company of topview pursues the profit, simultaneously the company aggressively carry out the corporate's social responsibility based on the concept of "to obtain from the society, to use and spend it to the society." the way the information disclosed in the report is stated based on the permanent subject, the management strategy, goals, the current status and heading for the future.

The website of corporate social responsibility is specially established to enhance the correspondence that subjects the stakeholder concerned, which presents the latest outcome and development in many directions of corporate social responsibility. For those interested in CSR in the past, please feel free to download yourself through the website and request us for the web address.



Topview Corporate Sustainability website:  
<https://www.topviewcorp.com/posts/en/csr/>

## Cover story

Topview protects the earth at the top of the world, we attach importance to the environment and green energy , and fabricate the green product , promote energy saving and carbon reduction, reduce various the shock to the environment, Pay attention to social well-being and operate with integrity In implementation in various



aspects of corporate governance, emphasize on social welfare with the attitude of being responsible for all the stakeholders create even higher the value.

Publication and the cycle	Topview published the very first CSR starting 2016; the CSR is published annually, beginning with 2019.
Category and boundary of the report	<p><b>Geographic category</b> The disclosed coverage of the report includes the operational activities for the company of Topview in Taiwan, Including headquarter in Taoyuan and the office in Taichung.</p> <p><b>Time category</b> from January 1st, 2021, to December 31st, 2021, the note will be added in the related chapter when it is an exception.</p>
Information collection and calculation	<p>The information collected for the entire year of 2021 is preceded based on the above-stated category. The explanation was added to the remark in the related chapter for the index and the formula of calculation.</p> <p>The business performance and related financial data have been audited and confirmed by Deloitte and prepared based on Generally Accepted Accounting Principles (the extraction from the annual report ) and present by the currency of TWD. The data for social and quality performance were statistics by the related internal Dept. the data for environmental performance will be present in the international universal index, and the note was added to the remark for the related chapter when there was any prediction and estimation</p>
Through Internally and externally validated policies and practices	An internal audit method ensures the quality of data dissemination. The report's disclosures are also in conformity with national and international requirements such as the "Code of Practice for OTC Companies' Sustainability Development," "Operation Methods for Compiling and Reporting Sustainability Reports for OTC Companies," and "Social Responsibility Guidelines" (ISO 26000).
Feedback and Contact person	<p>If you have any questions or suggestions, please feel free to contact us. The topview cherishes stakeholders' ideas and suggestions related to the company, anticipated to have more interaction the following is our contact information.</p> <p>E-mail:<a href="mailto:csr@topviewcorp.com">csr@topviewcorp.com</a> topview wecsite:<a href="http://www.topviewcorp.com">http://www.topviewcorp.com</a></p>



To all Topview partners:

The globe is experiencing serious consequences from all sides as a result of the Coronavirus disease (COVID-19) epidemic, and major markets in Europe and the United States have come to a standstill. Fortunately, Topview has long adhered to the concept of making safe products and deeply cultivated in Taiwan and insisting on finding a niche in the blue ocean. In the face of the serious impact of the epidemic and the continued support of the U.S. National Defense Authorization Act on the non-life-supporting, critical infrastructure and mid- to high-end project markets, Topview has become one of the few first-tier OEMs in Taiwan's security control industry that is not affected.

Under global politics and the economy influence, Topview continues to deal with issues including shortage of semiconductor components, rising raw material prices, constrained in transportation sector and inflation. Topview will utilize years of extensive experience with combination of global situation analysis data to improve the accuracy in the decision making, while also continuing to improve the

efficiency of the R&D, procurement and manufacturing and production department, and continue to do our best to meet the expectations of our customers in terms of products or solutions. In addition to ensuring uninterrupted operations, the company collaborated with the Group to activate the relevant response mechanism to conduct dual-source procurement of key components to avoid the risk of excessive concentration of suppliers in a single region.

Topview created a robust response system as soon as the epidemic broke out. In addition to the establishment of an immediate notification mechanism and online outbreak investigation, the administrative department will conduct non-periodic epidemic prevention and health education relating to the novel coronavirus. Employees are required to pay attention to personal hygiene, wash hand frequently, limiting access to public places areas, strictly implement the wearing face masks, improving the cleaning and disinfection of the factory areas, implementing video conferences, diverting meals and working in different areas as much as possible, and other

epidemic-related measures to improve the factory's overall epidemic prevention capability, as well as to pay constant attention to our employees' health and safety.

Topview has delivered outstanding results in both revenue and sustainability performance, achieving record high revenue in 2021 in spite of the challenges of the epidemic. As part of its ongoing commitment to sustainable management, Topview also works on the company's economic, environmental, and social facets. In recognition of its efforts, the company received the TCSA Taiwan Corporate Sustainability Report Award - Silver Medal in 2021, demonstrating the company's achievements in corporate sustainable development.

President of topview

Allan-Lee

## Message from the President





# 2021 ESG Performance Highlights

Following the core concept of sustainable management, Topview has formulated short, medium and long-term sustainable development goals in three aspects: economy, environment and society, and won the TSCA Sustainability Report Award-Silver Award in 2021, with ESG-related performance highlights as follows:



# Sustainable Development for Topview Optronics Corp

Dealing with a challenging operating environment, Topview consolidates the organization's resources and strengths to develop appropriate short, medium, and long-term development plans on economic, environmental, and social issues. Create measurable, time-bound goals and implement corresponding long-term actions. Incorporate SDGs into organizational culture and day-to-day operations.

We will continue to tap development opportunities in the three aspects of governance, economy, environment, and society, working with internal and external stakeholders to build a sustainable future of value sharing.

## Short-, medium- and long-term corporate sustainability management performance indicators and results in 2021

Sustainability Aspect		Short Goal		Mid- & long- term goal	
		2021 Goal	2021 Goal Reaching Status	2022 Goal	2025 Target
<div>Relevance of companies to SDGs</div> <p>Green manufacturing is the cornerstone of the company's sustainable operation. We adhere to the belief of corporate growth and environmental co-prosperity, introduce green management into our daily operations, and continue to implement climate change and energy management, water management, waste management and air pollution control. We vows to be determined to become an environmental protection enterprise.</p> <div>United Nation Sustainable Development Goals</div> <div>SDGs</div> <div><div>6</div><div>CLEAN WATER AND SANITATION</div><div>11</div><div>SAFEBUILDINGS AND COMMUNITIES</div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>13</div><div>CLIMATE ACTION</div></div>	Green Product	<div>Energy Saving(%)</div> <div>5%</div> <div>reduction in energy consumption compared with products of the same specifications on the market in the same period</div> <div>2020 as the base year</div>	<div>Miss Target</div> <div>-8.58% Average</div>	<div>5%</div> <div>reduction in energy consumption compared with products of the same specifications on the market in the same period</div> <div>2020 as the base year</div>	<div>30%</div> <div>reduction in energy consumption</div>
	Green Operation	<div>Products comply with HSF requirements</div> <div>Customer complain on HSF= 0 case/month</div> <div>Current year results no accumulation</div>	<div>Meet Target</div> <div>0 case/month</div>	<div>Customer complain on HSF= 0 case/month</div> <div>Current year results no accumulation</div>	<div>Customer complain on HSF= 0 case/month</div> <div>Current year results no accumulation</div>
		<div>Reduce electricity cost</div> <div>1%</div> <div>lower than the previous year</div> <div>Based on 2019</div>	<div>-5.33% Miss Target</div>	<div>To not exceed the target set for 2021</div> <div>See Ch 5.2</div>	<div>5%</div> <div>Reduction</div>
		<div>Increase the ratio of resource recycling to waste</div> <div>5%</div> <div>Based on 2019</div>	<div>Meet Target</div> <div>8.9% on Average</div>	<div>9%</div>	<div>Achieve</div> <div>15%</div>

United Nation Sustainable Development Goals

SDGs



## Sustainability Aspect

### Relevance of companies to SDGs

Responsible procurement is the mission of Topview. We exert our influence to lead suppliers to continuously improve in technology, quality, delivery, environmental protection, safety and hygiene, etc., and build a green supply chain.

United Nation Sustainable Development Goals

SDGs



### Green Supply Chain

#### Short Goal

#### Mid- & long- term goal

2021 Goal

2021 Goal Reaching Status

2022 Goal

2025 Target

New supplier environmental safety and health written survey

70%

This indicator is a single-year result, no accumulation

Meet Target

81%

75%

Completed more than

85% supplier environmental safety and health survey

## Sustainability Aspect

### Relevance of companies to SDGs

Provide a safe working environment to protect employee rights

Avoid damage to the company's goodwill and operations due to corruption, bribery, etc.

United Nation Sustainable Development Goals

SDGs



### Social Responsibility

#### Short Goal

#### Mid- & long- term goal

2021 Goal

2021 Goal Reaching Status

2022 Goal

2025 Target

Reduce the number of occupational accidents (cases)

Reduce the number of occupational accidents,

0

per month.  
Current year results, no accumulation

Meet Target

0

case/month

Reduce the number of occupational accidents,

0

per month.

0

case/month

Integrity behavior education and training percentage of all employees (%)

100%

Current year results, no accumulation

Meet Target

100%

100%

100%

every year



## Sustainability Aspect

### Relevance of companies to SDGs

**Corporate Governance Assessment:**  
Pursue economic growth and consider social inclusion and environmental sustainability while continuing to improve operations and profitability, encourage innovation, and increase the number of R&D personnel

**Customer Satisfaction Survey Results:**  
Reinvigorating the Global Partnership for Sustainable Development by strengthening the implementation measure

United Nation Sustainable Development Goals

SDGs



### Economic Performance

#### Short Goal

#### Mid- & long- term goal

2021 Goal

2021 Goal Reaching Status

2022 Goal

2025 Target

#### Corporate Governance Assessment (%)

Top **6~20%**  
Current year result, no accumulation

**Meet Target**  
Top **6~20%**

Top **6~20%**

Committed to improving corporate governance, operations, and profitability in accordance with stakeholders' rights and interests.

#### Customer Satisfaction Survey Results (Points)

**Scored 85 point**  
Current year result, no accumulation

**Meet Target 85 point**

**85%**

**Meet Target 95 point**



## Risk and opportunity analysis and management

Topview identifies and collects issues of concern among various stakeholders based on each functional organization, and derives risks and opportunities using the risk assessment concept in order to anticipate potential losses and plan accordingly.

Risks		Contingency measures
Potential Risk	Source of Risk	
<b>Global Container Shortage</b>	<ul style="list-style-type: none"> <li>Product delivery schedule</li> </ul>	<p>The shipment's flight or shipping schedule will be affected by a lack of containers. Personnel must keep close contact with the client's logistics in addition to paying close attention to changes in customs declaration, customs clearance, sea and air transportation restrictions, and port congestion. The shipping unit will take the initiative to provide the existing qualified supplier if the customer has an urgent need for shipment and unable to book a suitable ship or flight.</p>
<b>Risk of Information Security</b>	<ul style="list-style-type: none"> <li>Business operation will be affected if the information system is damaged.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct operational impact analysis regularly and each department identifies their key business processes and its corresponding information system services, assesses operational risks and impacts at various levels. Plan, designs and improves processes and other countermeasures.</li> <li>Insure enterprise information security management insurance that covers the costs incurred (such as operation interruption and identification) when an information security incident occurs.</li> </ul>
<b>Information Security</b>	<ul style="list-style-type: none"> <li>System failure</li> <li>Hacker breach</li> <li>Customer Privacy Protection</li> </ul>	<ul style="list-style-type: none"> <li>set up an IT server room monitoring system To ensure information security system's physical environment</li> <li>Conduct operational impact analysis regularly and each department identifies their key business processes and its corresponding information system services, evaluates operational risks and impacts at various levels. Plan, designs and improves processes and other countermeasures.</li> <li>According to the information security management policy, through the establishment of information security systems such as firewalls, network anti-virus system, email-filtering system in order to prevent information security risks and hazards</li> <li>In collaboration with the legal department to manage the company's internal and external information management.</li> </ul>

Risks		Contingency measures	Opportunity
Potential Risk	Source of Risk		
<b>Risk of Supply Chain Disruption</b>	<ul style="list-style-type: none"> <li>Semiconductor material shortage</li> <li>Extreme weather in the supplier's area (e.g., heavy rain, drought) may pose a risk of operational disruption.</li> </ul>	<ul style="list-style-type: none"> <li>Form strategic partnerships with high-risk suppliers.</li> <li>Long-term monitoring to supply-demand market, adjust flexibly on delivery time and prepare safety stocks.</li> <li>Look for Substitute material</li> <li>Search the spot supply market</li> <li>Discuss contingency measures with supplier or request early supply</li> <li>Implement material design selection and a strategically decentralized procurement ratio to limit the danger of chain breakage.</li> </ul>	The emergency response mechanism of joint group resources serves as the foundation for major risk management decisions.
<b>Future product development trends</b>	<ul style="list-style-type: none"> <li>Timeline and modification of the development of new technical specification and concerns of national regulations</li> </ul>	<ul style="list-style-type: none"> <li>Conduct regular strategic meetings with customers to ensure that technology research and development, product development design, and market demand are accurate.</li> <li>Maintain close cooperation and contact with relevant certified laboratories to understand current regulatory development trends and responses, as required by national regulations.</li> <li>Promote green design, such as: non-toxic products and packaging, lightweight products, etc., reduce the fuel required for transportation and achieve carbon reduction.</li> </ul>	Promote the environmental management of the supply chain and reduce the impact of products on the environment to meet international regulatory trends and customer expectations.
<b>Nature Disaster</b>	<ul style="list-style-type: none"> <li>Earthquakes, Power outages, Fires, Statutory infectious diseases</li> </ul>	<ul style="list-style-type: none"> <li>Emergency Response Plan Implementation</li> <li>Infectious Disease Control Program</li> </ul>	
<b>Financial Risk</b>	<ul style="list-style-type: none"> <li>Uncollectible Accounts</li> <li>Exchange Losses</li> </ul>	<ul style="list-style-type: none"> <li>Conduct complete risk assessments with associated companies with respect to major banks, customers, and suppliers, and implemented the necessary controls to limit credit risks.</li> <li>Establish exchange rate hedging mechanism to avoid exchange rate fluctuation risk</li> </ul>	





## Risks and Opportunities for Climate Change

In order to collect helpful information for decision-making and forward-looking financial impacts, and to enable company moving gradually towards a low-carbon economy, and to understand the risks and opportunities involved in the transition, Topview refers to the Task Force on Climate-related Financial Disclosures (TCFD) framework and draft disclosure items accordingly and will gradually introduce third-party ISO14064-1 verification in the future.





# topview

## 1 Company profile and governance

- 1.1 Company profile
- 1.2 Company governance
- 1.3 Stakeholder engagement and major material topics discussion

# Company profile and governance

## 1.1 Company Introduction

Topview Optronics Corporation (thereafter referred to as "Topview" ), spun off from Topco Technologies Corporation which is founded in 1994, officially renamed itself as Topview Optronics Corporation in OCT. 1, 2010 and adopted "topview" as the identifying icon.

### Topview Optronics Corporation

Founded	1994
Headquarter	No.10, Dacheng Rd., Taoyuan Dist., Taoyuan City, 33068, Taiwan
Products	<ul style="list-style-type: none"> <li>● High-end IP surveillance camera</li> <li>● Customization service for IP surveillance camera</li> <li>● Accessories for IP surveillance Speed Dome camera</li> <li>● EMS/OEM/ODM/JDM services for world-class companies</li> <li>● NVR (Network Video Recorder) manufacturing service</li> <li>● Remotely control management software for NVR system</li> </ul>
Registered Capital	400 millions
Employee	440 globally

▼ Lobby of Taoyuan



### HQ in Taoyuan:

Topview executed "the combination of the office and factory as one "policy to move the R&D and administrative unit from Wugu District in New Taipei city to Taoyuan. And hopefully, the communication between the R&D and production can be enhanced and flawless, enabling Topview to develop multiple-type of customer bases with service bearing more flexibility.

▼ Office in Taichung



### introduction to the operational location :

#### Taichung Office:

It is mainly responsible for the development of product-related software.





# Introduction of Development History

## 1994~2021

Topco Technologies Corporation was founded and later passed the related safety regulation certificates including CE, FCC, UL, etc. Meanwhile, the purchase orders placed by T Company from Japan was successfully contracted and helped facilitating technology required for markets in North America.

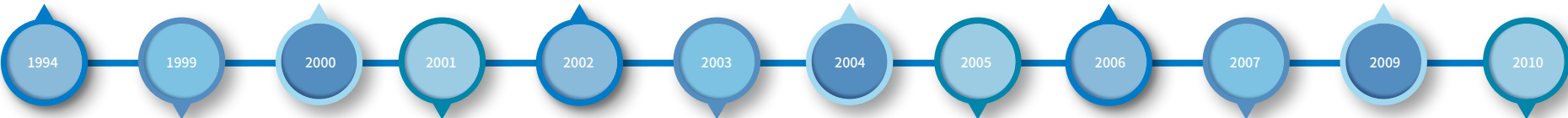
Delivery of ODM products for T Company from Japan, which earns Topview the 1st leader for mass production of 2.2 mega pixels surveillance camera in Taiwan.

Obtained the order placed by S Company from German, and initiated developing both the vandal-proof dome and day-night surveillance cameras.

SMT line earns the recognition of unleaded production by the S Company, Japan.  
Notes, the electronic operating system, was newly introduced.

The ERP-TITOP system was introduced.

The world first one pioneering the rollout of colorful and defog traffic surveillance camera.  
Obtained the ODM order placed by Digital China in Mainland China.



Passed the ISO 9001 Certification.

Delivery of ODM products for T Company from Japan, which earns Topview the 1st leader for mass production of 3.3 mega pixels surveillance camera in Taiwan.

Obtained the ODM order placed by S Company from Japan, and initiated founding manufacturing plant of Kunshan, China.

The 1<sup>st</sup> one who passed the Green Partner certificate by S Company, Japan.

Jointly developed IP cameras with the T Company from Japan, and passed the ISO certificate concurrently.

The 1<sup>st</sup> SMT line was newly implemented.

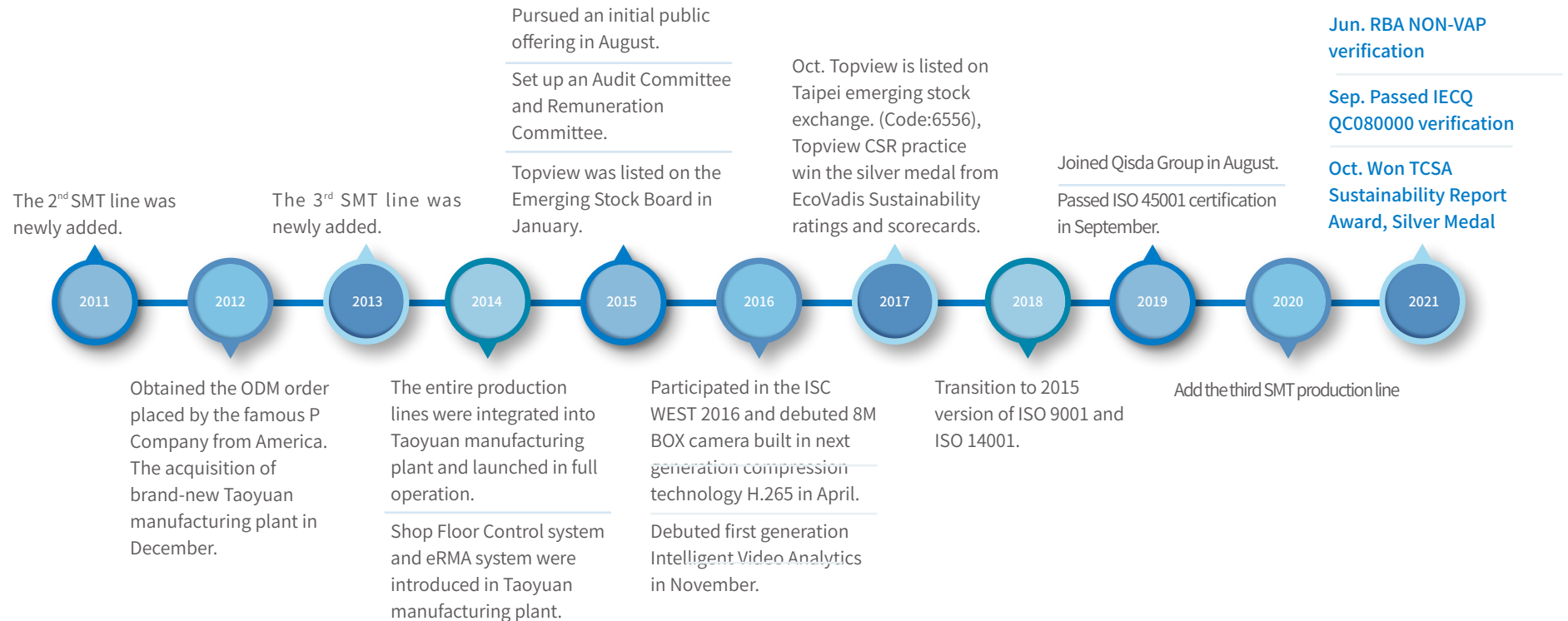
The U-line was introduced for small-volume, large-variety production.

Obtained the order placed by the well-known H Company from America.

Officially renamed to Topview Optronics Corporation.

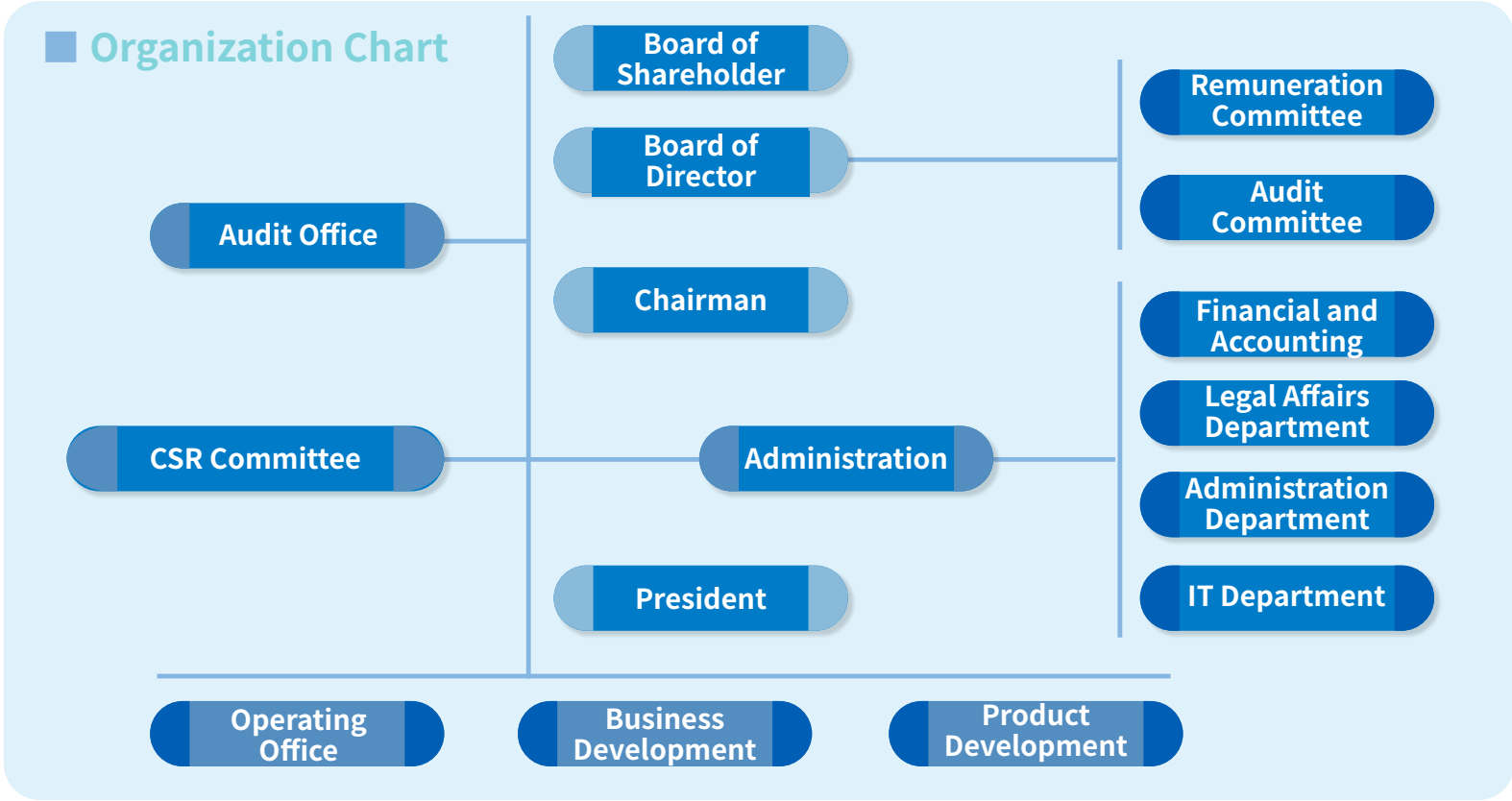
Obtained the ODM order placed by Haier Group from China.

Obtained the ODM order placed by the B Company from German.



## 1.2 Company Governance

Topview builds the effective structure of governance for being fully capable of company governance based on Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies. And also Corporate Governance Best Practice Principles, Corporate social responsibility principle, Ethical Corporate Management Best Practice Principles, and Code of ethical conduct for director and the manager...etc. through the decision made by the board of directors of Topview. And authorize corporate responsibility committee to be responsible for social responsibility policy, system and related management guideline and submission and execution of embodied promoting plan to maintain the company governance assessment at front 6 to 20% as the goal, and it's to report to the board of director the corporate permanent performance and the condition of ethical execution and governance in the current year, and take it as the subject to do communication with directors.





## internal auditing mechanism

For various operational procedures among all the business activities of a company bear possible potential being corruption, law obeying, the business running the risk to design the adequate internal control mechanism, and the HR to be responsible for training, and the auditing unit is responsible for the confirmation to the establishment. Precise execution of related mechanisms for reducing the corruption or the prevention to the risk may occur for obeying regulation and operation. The internal auditing unit regularly assesses the management effectiveness of the mechanism of internal control, and collect suggestion regarding the potential and possible risk (corruption and cheating included) from the high-ranked supervisor in various departments, and to make the appropriate auditing plan and to execute the related check, and regularly report to auditing committee and the board of director with the auditing result, which allows the management

level to understand the current condition of corporate governance and to reach the goal of the management. No significant corruption affair was found.

## CSR Committee

Topview fulfills its corporate social responsibilities, using the Corporate Social Responsibility Committee as a cross-departmental communication and management platform, in a top-down operational model. The chairman leads the organization members to carry out environmental, social or corporate governance issues related to company operations; evaluate and formulate relevant risk management policies to implement sustainable issues, and track the effectiveness of medium and long-term goals to drive the company's positive development.

- Chairperson

Committee member

Main work items
- The chairman appoints a senior executive to serve as the chairman of the committee.
  - Appoint management representatives from functional organizations related to economic, environmental, social and governance aspects.
  - Quarterly

Convene meetings to supervise the execution performance of all sustainable issues, carry out cross-departmental communication and coordination and resource integration, and establish continuous improvement plans.
  - Annually

The chairman reports to the board of directors on the implementation results of the current year and the work plan for the next year.

## Compensation Committee

Compensation committee consists of three professional qualification independent directors. Their responsibilities include:

1. Regularly review the compensation committee and make recommendations for revisions.
2. Regularly set the annual and long-term performance goals and remuneration assessment standards, inspections and structures of the company and managers.
3. Regularly arrange the expected pricing of the performance targets of the company and managers and determine the content and amount of their remuneration.

### 2021 Operational Information: Held 3 meetings total, 100% attendance

Title	Name	Actual Attendance	Attendance Rate
Independent Director	TSAI,SHIN-JANG	4	100%
Independent Director	SU,YING-CHING	4	100%
Independent Director	LIN,KAI-BIN	4	100%

### 2021 Compensation and Compensation Committee performance results: 100% achievement rate, and evaluation is excellent.

Self Evaluation	Perspective	Evaluation Metrics	Achievement rate	Result
Compensation Committee	a) Involvement in the company's operations b) Awareness of the responsibilities of the Remuneration Committee c) Improve the decision-making quality of the salary committee d) Composition of Remuneration Committee and selection of members	16 項	100%	Excellent



## Audit Committee

In order to improve corporate governance, the company has established an audit committee, which is composed of all independent directors according to laws and regulations, and holds at least one meeting every quarter, and may be held at any time as necessary. The audit committee annual focus includes ensure fair presentation of the company's financial statements, the selection and dismissal of certified accountants based on independence and performance, effective implementation of the company's internal control, and company compliance with relevant laws and regulations and the management and control of the company's existing or potential risks. A total of four audit committees were held in 2021 with an 100% attendance rate. The attendance of members is as follows:

The internal audit department of the company submits audit reports and major findings on the company's internal control management to the audit committee on a quarterly basis. The consolidated financial report (annual and including individual financial report) shall be reviewed or communicated on governance matters. The relevant communication status is disclosed on the company's website "Communication with Independent Directors".

## Risk Management Committee

A risk management committee will be established at the end of 2021 to ensure sustainable operation of the company by identify, evaluate, process, report and monitor the risks that may deviate company’ s operational objectives. The committee is planned to report to the board of directors of the result of the conduct a risk assessment result from 2022.

## Governance Policy

Topview has long-term commitment to maintenance the rights and interests of all stakeholders. While pursuing sustainable operation and profitability, we also emphasis on environmental, social and corporate governance factors at the same time and incorporate the practice of corporate social responsibility into the company's management policy and operation management. Topview's practice of corporate social responsibility is divided into the following levels.

- Implement corporate governance.
- Develop a sustainable environment.
- Maintain social welfare.
- Reinforce the disclosure of corporate social responsibility information.



## 1.3 Stakeholders Engagement and Management Approach of Material Topics

To ensure timely communicate with interest parties, we include the major topics they focus on in our CSD policies and establish an smooth and transparent response mechanism when we proceed with planning and decision of CSD, Topview adopts “AA 1000 Accountability Principle Standard (AA 1000APS)” and meet the four major principles – Inclusivity, Materiality, Responsiveness and Impact to enable us to identify and response to sustainable information and improve the strickness of disclosing sustainable information.

### Inclusivity

#### 8 major stakeholders

Employee, Customer, Shareholder, Supplier, Media, Environmental protection group, Government agency, General public

##### Definition of stakeholder

##### Identification of stakeholder

Establish the stakeholder's point of view to be adapting into the corporate as the mechanism of permanent development.

### Responsiveness

#### Correspond the significant subject in the public

1. Besides the existing communication channel for significant subjects, also respond related managerial content in CSR.
- 2.Minor significant subject will correspond through the existing communication channel

### Materiality

#### 7 Significant subjects

- 1.Subject with a significant effect on the current or future corporate's operation
- 2.Subject that the stakeholder really cares about
- 3.Subject that Topview has the right to control at the reasonable degree

identify> Sequence> Experience> inspect

### Impact

#### Set up the annual management goal for the management and control the significant subject

- 1 Set up the annual management goal for the management and control the significant subject.
- 2 Check out annually whether the goal is reached.
- 3 Disclose the outcome of management goal .

Topview adopts “AA 1000 Accountability Principle Standard (AA 1000APS)” and meet the four major principles – Inclusivity, Materiality, Responsiveness and Impact to enable us to identify and response to sustainable information and improve the strickness of disclosing sustainable information.

Inclusivity means including interest parties when developing responsible and strategic sustainable development methods. Hence, Topview adopts the following three steps to follow and meet inclusivity spirit:

1. Define stakeholders: Define interest parties: Person or group having major impacts on our operations or are impacted in a major way by our operations.
2. Identify interest parties: Topview identifies six major interest parties according to our CSD structure and definition of interest parties: employee, customer, shareholder, government, supplier and society.
3. Establish interest party viewpoints and introduce in company sustainable development mechanism: The topics of interest of the above six identified major interest parties have certain degree of impact on our sustainable developments. For each interest parties, we have a corresponding communication channel and have corresponding internal unit to collect and respond to their opinions while they interact with the parties. Also, we collect information of the topics annually in our CSR reports for them to refer to (in the following table)

Impact means to further evaluate the impact on the enterprise by major topics in the identifying process of major topics while monitoring and evaluating the impact range. Topview also inspects the meaning and impact range on Topview by the major topics identified that year while setting annual management goals to control, checking goals annually and disclosing management goal results.



Responsiveness means with participation of each aspect of corporate operations to manage and respond to major topics, challenge and focus points. With major topics differentiation, the topics are communicated in existing communication channels and CSR report feedbacks for related management content while secondary major topic feedbacks are done through existing communication channels. Also, Topview “CSR” website, announcing key information of CSD on the instant, transparent and open platform for everyone to refer to.

Materiality means evaluating the relative importance of each topic to decide on the needed management depth and content to be included in the CSR report. Topview follows the GRI Standards for materiality identification method while selecting the major topics cared by interest parties regularly each year.

Topview mainly invites the six major interested parties to score on the topics of interest for international society via questionnaire survey. The survey targets employee, customer, supplier, media, shareholder and community while employee identify the impact degree on Topview for responsive topic and customer, supplier, media, shareholder and community to score the degree of interest for the topic. We collect 87 questionnaires in total. The scores of degrees of impact/interest ranged from 1 to 10 and were ranked according to the average score of topics in the three aspects of environment, economy and society. A total of 7 major topics were selected.



## Stakeholder's communication channels

Enterprises seeking sustainable development must understand the ideas of stakeholders. The issues concerned by each stakeholder group have a certain degree of impact on the sustainable development of Topview. Based on the definition of stakeholders, Topview identified the main stakeholders and summarized six main stakeholder groups: employees, customers, investors, suppliers, communities and government units.

In addition to maintaining interaction with stakeholders in various forms for daily business, Topview also has an external communication mailbox [csr@topviewcorp.com](mailto:csr@topviewcorp.com) on the official website, which is the most basic communication channel between stakeholders and the company. This communication mailbox is managed by special personnel, and mail is distributed to the responsible unit for processing according to the category. In addition, for the main concerns of stakeholders, the CSR report summarizes the information to provide stakeholders for reference.



Interested Party

Current Employee

Responding Chapter

CH 2.2 Financial performance

CH 4.2 Employee Overview

CH 4.3 Salary

CH 4.4 Career Training

CH 4.5 Welfare

CH 4.7Health Care

CH 4.8 Working Condition

### Meaning of Interest Party for Organization

Employee is company's long-term capital and foundation of innovation. If not appropriately managed, cultivated and communicated with , talent many leave the ocpmany in the long term while company competitiveness may be affected.

### Focus Topic

Operation Status,Employers-employee Relations,Salary, Learning Development, Welfare Activity, Health Management and care,Occupational Safety Hygiene

### Negotiation Result

1. In 2021, the total training hours of Topview will reach **1,805**hours, and the total number of participants will be **810**. The average training hours for each colleague to receive education and training in **2021** is **4.13** hours.

2.Re-elected the Welfare Committee for a term of 2 years.

Communication Channel	Frequency
Educational Training	According to educational tranning plan
HR Mailbox	Irregularly
Employee Welfare Committee	Irregularly
Labor-Management Committee	Quarterly
Health Examination	One time in two year

Interested  
Party

## Investor-Shareholder

Responding  
Chapter

CH 1.2 Corporate Governance

CH 2.2 Financial Performance

## Meaning of Interest Party for Organization

Take the initiative to explain the company's operations and financial status to shareholders in order to preserve their rights and interests.

## Focus Topic

Corporate Governance, Company financial management information, Operation Status

## Negotiation Result

Financial and business-related information is issued in the form of announcements or press releases on a regular basis, and it is also prepared for disclosure on the company's official website.

Communication  
Channel

## Frequency

Financial Report

Irregularly

Company Official Website

Irregularly

Investor Conference

Once every three years

Shareholder's Meeting

Annually

Issue annual report/corporate  
social responsibility report

Annually

Interested  
Party

## Brand Customer

Responding  
Chapter

CH 3.2 Quality Performance

CH 3.3 Customer Services

CH 3.1 Green Product

## Meaning of Interest Party for Organization

The company's most significant aspect is listening to customers' demands and help them in solving difficulties and improving customer satisfaction.

## Focus Topic

Quality Service, Product Safety, Green Product Information, Customer Privacy Protection, Product Responsibility

## Negotiation Result

Average score for Customer Satisfaction **85** points

Communication  
Channel

## Frequency

Customer Audit

Irregularly

customer satisfaction survey

Annually

Business correspondence  
windowwindow

Irregularly

Executive/Business Personnel  
Interviews and Meetings

Irregularly

Interested  
Party

## Supplier

Responding  
Chapter

CH 2.3 Fair trade and antitrust

CH 3.4 Supply Chain Management

CH 3.1 Green Product

## Meaning of Interest Party for Organization

Collaborate with suppliers to create a supply chain that safeguards the environment, human rights, safety, and long-term development.

## Focus Topic

Anti-corruption, Fair Trade, Financial and Risk Management, Prohibited and restricted hazardous substances, Conflict metal.

## Negotiation Result

The new supplier's environmental safety and health management questionnaire had an **81%** percent response

Communication  
Channel

## Frequency

Supplier Survey	Irregularly
Purchase correspondence window	Irregularly
Complaint mailbox	Irregularly
Supplier EC Platform	Irregularly
On-Site Audit	Annually

Interested  
Party

## Government units

Responding  
Chapter

CSR Report

CH5 Environment Protection

CH4 Labor Relation

CH 1.2 Corporate Governance

## Meaning of Interest Party for Organization

Complying with government regulations is the minimum requirement for business operations. Topview has established relevant management systems and is checked by auditing units to ensure compliance with business execution.

## Focus Topic

Legal Compliance, Environmental Protection, Labor Right, Corporate Governance

## Negotiation Result

About 10 visit per year for environmental safety and health, human resources related topic. (including spot checks, visits, documents, and labor inspections).

Communication  
Channel

## Frequency

Spot Check	Irregularly
On Site Visit	Irregularly
Document Writing	Irregularly
Labor Inspection	Irregularly



## Interested Party

## Community

## Meaning of Interest Party for Organization

Topview harnesses the love of many employees and combines the group's resources to collaborate with various local care programs and employee volunteer activities, and concretely execute the company's feedback to society, all in the spirit of "caring and contributing."

## Negotiation Result

1. Financial and business-related information will be released irregularly in the form of announcements or press releases, and will also be published on the company's official website.
2. Continue to sponsor Lixin and related social welfare units of the Christian Relief Association

Environmental  
protection group

## Focus Topic

Pollution Prevention Strategies

Communication  
Channel

External communication  
mailbox

## Frequency

Irregularly

Responding  
Chapter

CH5 Environmental  
Protection

## Media

## Focus Topic

Business Financial Information,  
Operation Status, Corporate Social  
Responsibility.

Communication  
Channel

Business Official Website  
Irregular press conference  
Non Scheduled Media Interview  
Occasional news releases

## Frequency

Irregularly

Responding  
Chapter

CH 2.2 Financial performance  
CSR Report

## General Public

## Focus Topic

Environmenta Protection,  
Charitable Activities

Communication  
Channel

Business Official Website  
Media News  
External communication  
mailbox

## Frequency

Irregularly

Responding  
Chapter

CH5 Environmental Protection  
CH6 Social Care and Engagement

The Corporate Social Responsibility Committee conducts an assessment of the impact on the company based on the concerns of stakeholders. Through cross-analysis, the issues of concern are selected into the following seven major themes according to the concerns of stakeholders and the impact on the company.

## Major Topic Analysis

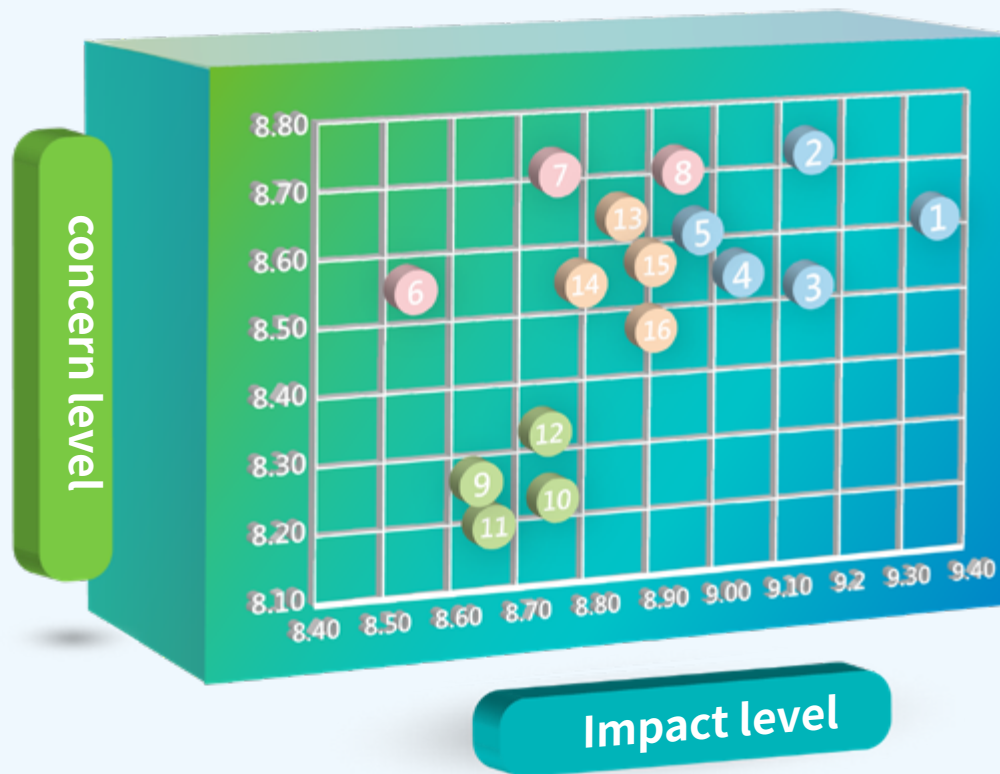
Categories	Topics	Meaning for Topview	Boundaries			Correspond to GRI Standards	Target and Management Policy Corresponding Chapter
			Internal	Customer	Supplier		
Economic	customer satisfaction	Topview takes improving customer satisfaction as the primary consideration, and promises quality satisfaction to continuously design and manufacture products that meet regulations and customer requirements.	●	●	●	GRI-417-2 GRI-419-1	3.3 Customer Service (Major Topics)
Economic	Code of Conduct	In order to avoid dishonest incidents endangering the mistrust of corporate partners, low morale of employees, and corporate losses, Topview has formulated relevant regulations to ensure the highest standards of conduct for all members of the company to conduct business activities.	●	●		GRI-102-16 GRI-102-17	2.4 Employee Code of Conduct and Ethics (Major Topics)
Society	Customer Privacy Protection	If a client's personal information is leaked, it could result in lower customer loyalty and satisfaction, a negative impact on business and goodwill, and even major consequences such as lawsuits. As a result, Topview makes a promise to clients that their privacy will be respected and maintained.	●	●		GRI-418-1	3.3 Customer Service (Major Topics)





Categories	Topics	Meaning for Topview	Boundaries			Correspond to GRI Standards	Target and Management Policy Corresponding Chapter
			Internal	External			
				Customer	Supplier		
Society	Labor Relation	To maintain a healthy labor-management relationship with its employees, the company has developed a clear and transparent communication channel, so that colleagues can know and understand the company's information in real time, and encourages everyone to offer ideas on the general operation and development of the company for reference by decision-making units.	●			GRI-102-41 GRI-103-2 GRI-406-1	4. Employee Relations (Major Topics)
Environment	Green Product	Topview requires green design thinking in the early stage of product development to evaluate the impact and risk of the designed products/parts on the environment in each stage of the life cycle, reduce the impact on the environment from the design source, and meet HSF requirements for research and development product.	●	●	●	GRI-307-1	3.1 Green Products (Major Topic)
Environment	Product Health and Safety	Topview is committed to promoting various management systems to design and manufacture products that comply with regulations and customer health and safety requirements	●	●		GRI-416-1 GRI-416-2	3.1 Green Products (Major Topic)
Health and Safety	Occupational Hazard Management	Promote occupational safety and health matters through a sound social responsibility and environmental safety and health management committee, so that each employee can safely complete various tasks and implement various safety, health and health requirements.	●			GRI-403-2	4.6 Occupational Health and Safety (Major Topics)

## Major topic distribution



- Economy / Governance**
  - 1 Legal and obeying the law
  - 2 Quality policy
  - 3 Sustainable strategy
  - 4 Human rights
  - 5 Behavior regulation
- Society**
  - 6 Labour Relations
  - 7 Employee salary and Welfare
  - 8 Customer privacy protection
- Environment**
  - 9 Water resource management
  - 10 Greenhouse gases and energy management
  - 11 Ecological Design
  - 12 Waste disposal
- Health and Safety**
  - 13 Product health and safety
  - 14 Chemical management
  - 15 Overwork
  - 16 Occupational accident management



## topview

# 2 Operating status

- 2.1 Business scope and product content
- 2.2 Operational Performance
- 2.3 Fair trade and antitrust
- 2.4 Employee Code of Conduct and Ethics
- 2.5 Information Security
- 2.6 Risk Management

## 2. Operating status

### 2.1 Business scope and product content

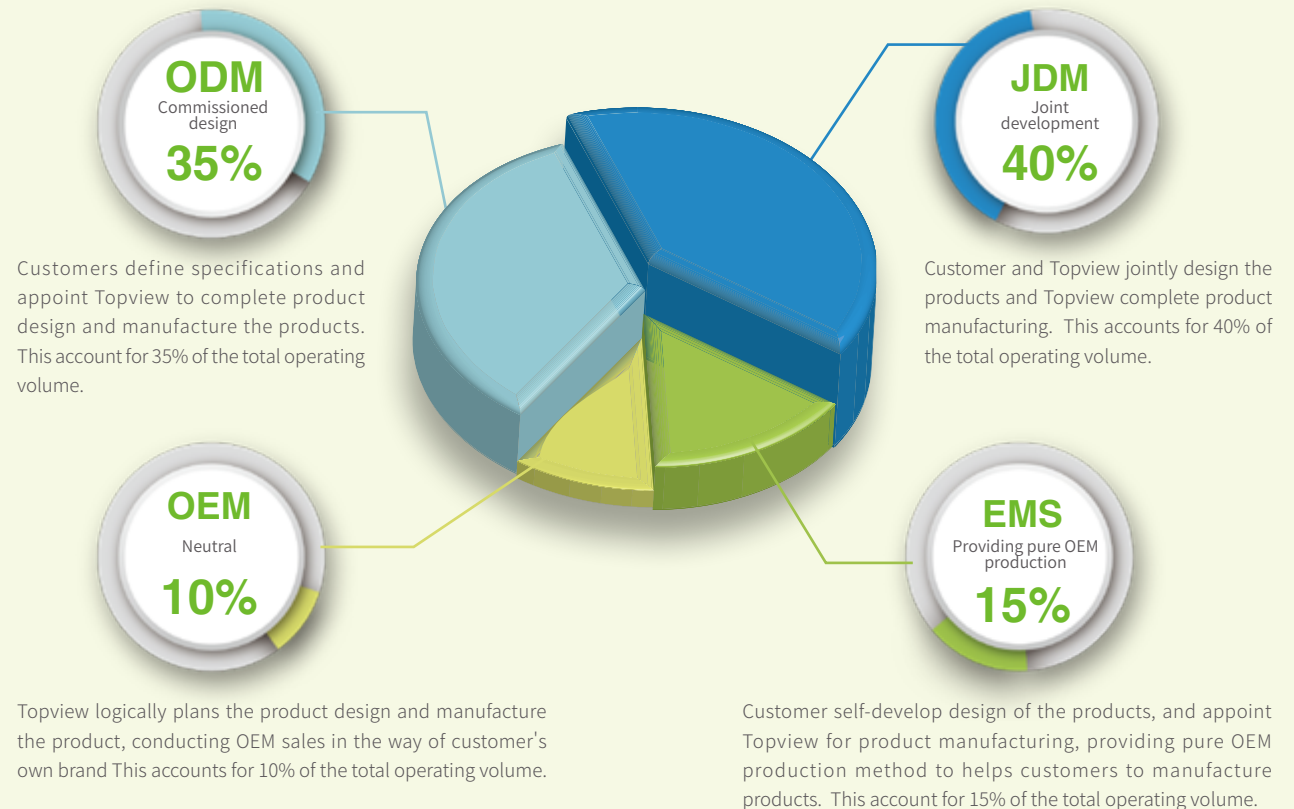
#### Behind-the-scenes driving force of security monitoring system factory - Topview

Based on more than 20 years of extensive R&D experience, Topview has created a unique and highly customized development model in the security control industry, providing exclusive hardware and software design and development for first- and second-tier brand customers around the world. Products cover high, medium and low-level security control solutions. We improve cost competitiveness and tight quality control throughout product design, and successfully assist customers in achieving relative competitive advantages in the face of large-scale Chinese product entry into the global market, providing a win-win situation for common growth.

#### Business Model

Topview's major competitive advantage is the diversity and abundance of products. Strategically creating a niche with a small amount of diversification strategies and actively invests heavily in R&D and system integration. It is hoped that topview would become a provider of essential products and technology in the Internet of Everything business based on 5G and AIoT, as well as develop a number of smart application for customers.

As a professional R&D and manufacturer of security products, Topview cooperates with customers in the following business models:



ODM/OEM business account for 70% of Topview' s total operating volume and the designed products can always be used as the driving force behind the first-tier brands in the industry, which proves that strong software and hardware R&D capabilities are the strong pillars of Topview to lead the industry. In addition, by providing flexible customized services and platform integration capabilities, the cooperation with the industry's first-line brands in JDM has also gradually increased.

On the manufacturing side, in order to meet the challenges brought by product upgrades, new technologies, and Industrialization 4.0, Topview continued to conduct personnel education and training and process improvement and introduced semi-automatic fixtures to improve production speed and product quality.

## Industry Trend

### Current Situation of Security Control Industry

Due to the changes in the international situation and the vigorous development of smart networking over the years, the company focuses on the design and manufacture of security cameras, vertically filling the gap of industrial partners due to the changes in the situation, and horizontally expands the diversity of products. In terms of vertical strengthening, key optics, mechanisms, electronic components and modules and algorithm improvement are areas that the company will actively reinforced in the next three years. In terms of horizontal diversification, company will strengthen links with other objects, such as Access Control solutions, adding multiple sensors to enhance camera functions, Multi-imagers, and Video Management systems. Also, with years of industry experience, optimizing the production line efficiency at the same time is also an important part of enhancing the company's core value.

With the continuous occurrence of terrorist attacks in recent years, the government and the general public have higher demands for security monitoring and intelligent analysis; due to the development of imaging technology and the advancement of digital storage technology, the market demand for high-definition cameras for security surveillance and intelligent analysis is also increasing. Topview is committed to developing high-efficiency and high-quality products and develops unique products in response to different customer needs to help customers differentiate their markets.

### Artificial Intelligence

In response to customer demand, Topview began developing a series of image analysis technologies since 2016 to meet the needs of the market. Since then, it has been continuously improved to make video monitoring more convenient and more automated.

Artificial Intelligent analysis can provide image management, search and analysis functions, including detecting object behavior, identifying objects in images, and expanding image content applications according to customer needs. In response to the rapid development of AI technology in recent years and the related field application in surveillance, Topview is also actively developing AI technologies. It is expected that intelligence analysis will not only expand the application range of surveillance products, but also add momentum to the industry's future growth.



**Sound detection** Sounds an alarm when the volume exceeds a preset decibel



**Facial recognition** Intelligently detect facial features and display the recognition area on the screen

### H.265 and High Resolution Image

Topview exploited the H.265 compression technologies to develop the Enhanced H.265 technology in which compression ratio is improved. High-quality images combined with high-efficiency compression technology have also enabled Topview to master the key in digital security, allowing customers to significantly reduce even more the cost of bandwidth and video storage.



### Diversified Product Line

Topview sources DSP components and raw materials from key manufacturers in Taiwan, the United States, and Japan, and through centralized procurement and price negotiation, inventory risk reduction, and semi-automated production, Topview are able to provide our customers with the best performance, best quality, and most affordable products. Topview is widely trusted and adored by clients due to the excellent competitive conditions indicated above, as well as a diverse product line.



### 3. Special Application Camera

Topview as a professional manufacturer of surveillance products, targeting on high-quality, multi-functional high-end IP cameras, we have been developing customized cameras for different applications and scenarios.

#### Ultra



VF Dome



VF Bullet



EX-IR Bullet



Box

#### Pro



VF Dome



Dome



Indoor Dome



RVF Bullet



EX-IR Bullet



VF Bullet



Bullet



Box

#### Lite



VF Dome



Fixed Dome



VF Bullet



Fixed Bullet

#### 3.1 Fisheye

An application for panoramic view, you can use one camera to cover field of view of 4 cameras; which reduces the cost of camera installation and helps to capture the whole dynamic detail more efficiently

##### Fisheye



#### 3.2 PTZ

Adopts a special design that gives a continuous 360 ° pan, and tilt reach 90 to -20 degrees omnidirectional vision, which also reduces the cost of camera installation and helps to capture the whole dynamic detail more efficiently. Topview provides variety of PTZ, equipped with 200M IR illu

##### 4K IR PTZ



### 3.3 Discreet

Adopts a design that separates the camera unit from video processing base, taking advantage of small size of camera lens to achieve the hidden effect without compromising any surveillance function.

#### COVERT



### 3.5 Specialty

In response to the ever-changing applications, Topview continues to devote resource to special form factor design such as Onboard Camera designed for transportation application, and Corner Camera designed for prisons and correctional facilities, allowing customer to explore any potential business opportunity with better and suitable product specialties.

#### ONBOARD



#### CORNER



### 3.4 LPR

Adopts a special algorithm that enables the capture of clear license plate image from a fast moving car, so that customers can obtain clear and usable license plate information for further application.



LPR



EX-IR LPR



LONG RANGE LPR



EX-RANGE LPR ACKAGE

## 4. Future Product Planning

In addition to continuously improving the integration and application of existing security cameras, smart image analysis, and the Internet of Things, Topview will also invest in related products of security solutions, such as: Network Video Recorder (NVR), Video Management System (VMS) and intelligent access control management system. Provide downstream system integrators with a more complete and rich product selection to meet the needs of customers for One-Stop Shop.

## 2.2 Operational Performance

### Financial Performance

After the impact of the US-China trade war and the post-epidemic new normal, the global security control business will have a new appearance in 2021. The shortage of semiconductor components and transportation problems have become daily challenges. Topview is still actively improving efficiency and optimizing the company's operations, despite the aforementioned challenges, and has achieved greater operating performance than the previous year. For detailed operating performance and financial information of the company, please refer to the table below:



### Operation performance for the past 8 years

Annual	2014	2015	2016	2017	2018	2019	2020	2021
Net revenue (NT\$ million)	1,635	1,400	1,268	1,160	1,123	1,292	1,566	1,985
Operating cost (NT\$ million)	1,107	971	883	844	837	937	1,204	1,506
Net income ratio	9.13%	6.90%	4.90%	3.46%	2.86%	4.97%	4.10%	6.46%
Earnings per share (NT\$ dollar)	7.70	4.60	2.96	1.88	1.40	2.55	2.23	4.46
Debt to assets worth ratio	63.15%	57.82%	59.53%	53.98%	54.34%	46.76%	44.66%	49.86%
Long-term capital fixed ratio	142.41%	5.59%	130.99%	134.65%	132.12%	175.51%	160.69%	170.27%
Return on assets	9.91%	5.59%	3.82%	2.65%	2.19%	3.75%	3.54%	6.37%
Return on equity	22.79%	12.87%	8.05%	4.97%	3.83%	6.86%	6.14%	11.80%

## 2.3 Fair Trade and Antitrust

Topview abides by the CSR and the core values, “eminent, team up, creative, integrity, active, and quality-oriented”. Besides, “integrity” is especially the absolute value that exists in the superior internal management and the code of business ethics.

Our company has an incorruptible, transparent and responsible business philosophy, relying on formulation of an integrity-based policy and establishment of a good company Governance and risk control mechanisms to create a sustainable development of the business environment. Every employee has the duty to comply with the code of conducts and related regulations by Topview, never making profits for private purpose or for other people by malfeasance. Also, it is the obligation for employees to avoid engaging in profits exploitation or impairing the credit of Topview, and to avert from revealing the confidentiality of Topview to third party.

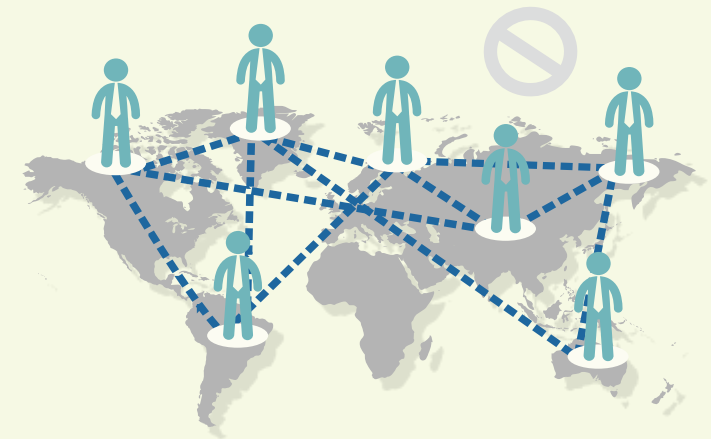
Topview strictly adheres to the Fair Trade Act of Taiwan (R.O.C.) to accord with the principles of "equality, impartiality and legitimacy" for inter-industry competition. Also, Topview firmly prohibits the following conducts with horizontal competitors: Jointly Setting Price, Market Segmentation,

### The concrete antitrust measures by Topview are as follows



So far, none of the above mentioned illegal activities have occurred at Topview, and we will continue to strive to maintain the integrity of our company.

Customer Segmentation, Competitive Bidding, Conspiring, Monopolizing, and Boycotting to Suppliers or Customers.



## 2.4 Employee Code of Conduct and Ethics

“Dedication and Honesty” is Topview’s business philosophy. Integrity is the work attitude and value that all Topview employees must have. During their tenure in the company, Topview employees shall abide by the laws, work rules and other regulations, be dedicated and responsible, and be dedicated to their duties and cooperate with colleagues and cooperate in solidarity. Do not engage in any activities that jeopardize the company’s reputation or interests, such as money laundering, corruption, or fraud.

0 Corruption Incident | Integrity behavior education and training 100%





For specifically proceed any prohibit to corruption and distorted behavior,And clearly stipulate the code of conduct that colleagues should abide by in the employee work code.and also required to obey the law and ethical principle to maintain Topview's assets, privilege, and business reputation. The related concept and philosophy will be delivered during the new employee's training to ensure Topview and all the stakeholders benefit, to be away from the chance to sacrifice the company benefit for the personal benefit.

Topview clearly stipulates the relevant content in the < Ethical Corporate Management Best Practice Principles >. Through strict control of internal operating procedures and irregular inspections by auditing department, the risk of loss of confidential documents, information security problems or corruption is minimized. At the same time, the human resources department holds " Integrity Behavior Code of Conduct" training for all employees on a regular basis to ensure that all company operations and personnel are fully aware of the rules and regulations that must be followed.

Topview has conducted the concept of integrity behavior for each factory and the achievement rate of all staff training in each factory is 100%. Successfully implemented the core concept of “honestly and integrity”

One of each workers in Topview does have the responsibility to maintain the company reputation based on the highest ethical regulation. Any of the workers in Topview discover the other person with the possibility to be involved illegal or violation of working regulation, such a person can contact the supervisor in the unit they belong to, the supervisor in the HR department, or feedback to the honesty and trust mailbox: honest@topviewcorp.com。



## 2.5 Information Security

To ensure the information property's (the hardware, the software, the information, the documentation, the people and information processing related) confidential classification, completion, usable and the legality, to be away from the internal and external threat on purpose or incidentally, and also evaluate the requirement for the business to make related information security management.

To properly protect the activity of Topview's information security management system, and to precise carry out related regulation and the execution of the risk evaluation process through action to take for risk-related items decided by the risk evaluation results and internal meeting, to effectively reduce, transfer, eliminate the risk. regularly inspect one of each regulation, then to evaluate and make the amendment the internal information security regulation in the company annually to ensure to be consistent and effective to the law and to proceed the propaganda to the employee for the related alternation. For the part of the supply chain, to request the contract signing with a third-party service provider and also request them to obey the classification and network safety regulation. We not only provide the newly recruited people to proceed with fundamental information security-related training but also regularly take place the email socialize engineering exercise, and the training exercise of emails sending and receiving related information security knowledge to the risk for the employee incidentally clicked the malicious email also proceed the information security online training exercise for all the employee to improve the consciousness to the security information and to ensure that information security concept can be immersed into daily operation.

Through implement information security policies, protect customer data and the company's intelligent output, increase information security incident response capabilities, achieve information security policy metrics, and meet the company's stakeholders' expectations through information security management.

### Information security

The information department needs to build the structure for the information system, review the software and head to develop based on topview's developing goals for the future, and regularly check out the network content and related management regulation to ensure information safety in operation. Simultaneously to have the following management internally:



1

Advocate the concept of Information Security when personnel are reporting for duty as well as every 6 months via e-mail from IT department.

2

Via a system equipped with access control, strictly control relevant documents and data reading.

3

Relevant system data (data of OS) and file access control.

4

improve the quality of video conferencing and manage office hardware effectively.

## 2.6 Risk Management

Topview focuses on the environmental safety and health hazards risk of the factory, water resources, government regulations and policies, and climate change. And collaborate in accordance with the responsibilities of each department to formulate emergency response notification standards and reporting procedures in order to reduce enterprise loss or impact caused by the risks.

### Operation of risk management

Topview regularly holds a risk management meeting to review and execute the condition for the improvement plan based on significant subjects, domestic and international, regulation change, or some other abnormal affair.

### Joint defense mechanism in a group

the corresponding strategy is decided based on the development of the epidemic, the joint defense mechanism is decided through the group, to take place a regular meeting, to construct the notification channel, to integrate all the resources from the group: centralized procurement of anti-epidemic materials, keep the numbers of people in the factory, to collect the material as much as we can, etc. The group continuously arranges the training exercise to

practice manipulation, build the company's ability to respond quickly to crisis events, with the mechanism to share the experience and message, the company can properly work on the prevention management before the risk event happens. In the wave of epidemics, Topview started to proceed a cluster of related epidemic prevention activities.

### Emergency corresponding exercise

Night evacuation drills are carried out to simulate the adaptability of night shift employees in the event of a fire at night. Correct evacuation training, effective prevention of the abnormal situation and provide quick situation assessment with hazard identification and emergency response in order to have incident under control and eliminate hazards.

### Emergency corresponding training

In order to enhance employees' emergency response capabilities, emergency response and fire drill training are carried out for new recruits to ensure personnel safety and reduce disaster losses. In order to avoid direct property losses and business interruption losses caused by potential hazards, Topview continues to carry out various risk management measures and prepare emergency response plans. Topview risk management process is shown in the figure below. propose



## Topview's caring measures for employees during the epidemic period

Topview established an epidemic prevention team to prevent the spread of the epidemic and to care for the employees. In addition to performing initial epidemic prevention investigations, the corporation conducted periodic epidemic prevention meetings and implemented appropriate measures in response to changes in the epidemic situation. The following are the factory's epidemic prevention operations:

### Enhanced video conferencing

Online meetings are recommended during the epidemic period, and conference room will be closed if the epidemic is becoming severe.



### Regular cleaning and disinfection of public areas and staff canteens

Regular sterilization is made, the fixed seat is required at separate seat arrangement (three persons per table maximum), one seat is arranged between the other two vacant seats, the seat across is not occupied.

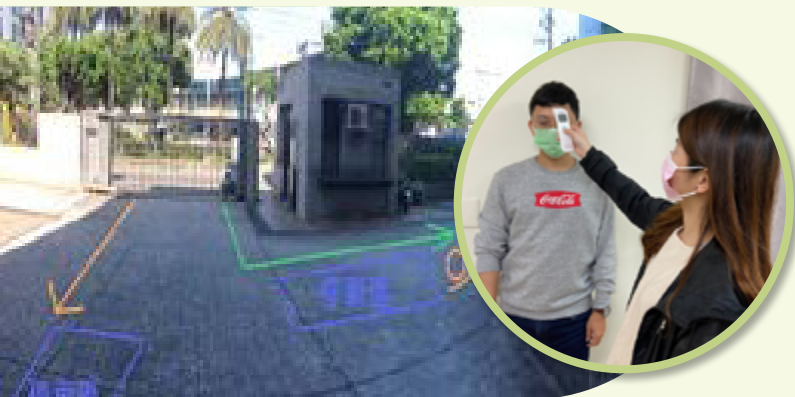


### The restriction when taking the elevator

People need to wear the mask, not to talk to each other, maximum of nine people in an elevator, to keep the appropriate social distance.

## Body temperature measuring when in-out the factory area

The traffic flow of motorbike and car needs to be divided, and body temperature measuring when in-out the factory area, the body temperature measuring is taken by a specific person in the afternoon one more time



## Autonomous health management report

In order to understand the status of employees, in addition to requiring employees to fill in the self-health management report every day, including WFH period or on-leave employee...to cooperate with the changes in the epidemic situation, conduct real-time epidemic investigation and contact history investigation, and establish groups by each department to report the health status of employees in real time.



## Employee Triage

In addition to placing alcohol at the entrances and exits of each floor to remind employees to disinfect their hands regularly, all departments are to coordinate their staff to enter and exit through different entrances to achieve diversion between each department. Work from home mechanism is implemented and adopting staggered hours if necessary, during severe epidemic period.





# topview

## 3 Products Quality and Service

- 3.1 Green Product
- 3.2 Quality performance
- 3.3 Customer Service
- 3.4 Supply Chain Management



## 3 Quality of product and service

### 3.1 Green product

Our business model is B to B (Business to Business) yet we advocate green products. Therefore, even after our products leave the factory we still concern about their impact on the environment. Our green product design (direction) is focused on energy saving, nontoxicity, and recyclability. Relevant works and achievements are described below

*Green Design / HSF incident = 0/month*  
*Non-Toxic Proudunct*



## Non-Toxic Product

Topview has actively engaged in hazardous substances management since the EU RoHS and REACH Directive was declared, and mapped out the “Management Norm of Environmental Substances within Parts and Raw Materials” , which is in light of RoHS, REACH by European Union, international laws as well as specific demands from clients, to request vendors strictly comply with. In addition, Topview, based on the management for parts and materials approval, the verification of finished products as well as the management procedure for green products and environmental quality, executes the regular internal GP inspection to ensure implementation of each process and will keep enforcing with the highest criteria.

Topview publishes and manages the latest status of regulations, via the explicit system, on the GPSCM (Green Products Supply Chain Management) to have information updated immediately. By the systematic management that meets the international regulations and requests from clients, Topview has the full confidences that the utilization of hazardous chemical substances will reduce every year gradually, and the harms over human and environment when using and discarding products can be efficiently avoided.

The entire products of Topview conform to the regulations of EU RoHS Directive (2011/65/EU) and so far we have not been subject to any return of goods resulting from violation against RoHS.

Topview has a good command of the situation of all the products that come along with SVHCs (Substances of Very High Concern), given the EU REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals) taken effect on June 1st, 2007, to fully comply with the regulations of REACH, and well grasp, by gathering major international environmental regulations periodically, the latest trend of international environment protection.

## Energy Conservation

Topview has positively developed the ideal products with energy-saving technology, amid the trend of eco-friendly, to lower unnecessary energy dissipation and further reduce carbon emission. For the Analog cameras, we adopted the parts with low power consumption and improved the circuit construction, both of which not only upgrade the efficiency of power conversion, but decrease the power consumption by a large margin.

The IP cameras presented by Topview are equipped with the intelligent control and able to initiate heat-up process with flexibility based on ambient environment, which prevents the cameras from heating up in full power constantly and therefore wisely lowers power consumption to fulfil the ultimate object, the perfect leverage for power allocation.

Most of the products developed in 2021 will be PTZ products with high power consumption. Very high

power consumption in high-speed moving motors and long-range IR projectors, All functions are stacked, resulting in a significant increase in power consumption, which does not meet the target set in 2021, The R&D department began to find balance points on the time axis of the operation of each function of the product and the input power, so as to achieve the goal that the product can use power more efficiently.

## Recyclables

From the beginning of the packaging our company's products are considered easy to dismantle, recycle, and is in accordance with the WEEE (Waste Electrical and Electronic Equipment) design requirements. On our product manuals we also remind consumers to not arbitrarily discard the recyclable products and to recycle electronic products in accordance with local recycling system to reduce the harm to the environment.

All topview products are listed on the market after passing the product safety certification in accordance with the regulations of the sales region or country to ensure the personal safety of consumers. Such as the US FCC verification, CE EU safety standards, EMC, LVD, Australia C-tick, UL, China RoHS, WEEE... etc.



## Product Safety Label

In terms of product labeling, Topview products are in accordance with the relevant regulations of product, therefore our products are labeled on the body or on the packaging exterior/interior, or even marked the regulation messages on QIG (Quick Installation Guide). In addition, the product manual explains the safe use of the product, maintenance methods and precautions and other relevant information, so that users can safely and correctly use Topview products. In 2021, there was no violation of regulations related to product safety.

## Product liability and safe to use

All the product made by Topview consists of international regulation and the customer's purchasing requirement. And the designed product is consistent with safety regulation; the details will be stated in the product manual and installation. It allowed the user to buy the safe product and correctly use it, in the meantime secure the final user.

**Product Health and Safety / Incompliance incident = 0**



Review international regulations related to product safety regulations in regular management review meetings, notify relevant personnel if regulations are updated, According to the product life cycle assessment, we ensure that the product is safe at each stage; including manufacturing, transportation, use, installation, after-sales service, and recycling. In 2021 Topview did not violate the regulations of product safety.

## 3.2 Quality Performance

Since the acquisition of ISO 9001 Quality Management System Certificate in 1996, Topview has been focusing on both the stability and brilliant quality to fulfil the demands from clients for managing quality of products. Moreover, in addition to putting the “Overall Quality Management” into practice within each phase of procedure, we will keep seeking the ways to improvement, via carrying out the policy of Topview, “Quality First, Delivery On Time, Perfect Service” , and earning the total satisfactions along with cognitions from every client.



### Quality Policy

1

Topview will keep moving to educate, with proper manners, every employee the very quality policy, “Quality First, Delivery On Time, Perfect Service” , to ensure all the employees are well instructed and each related stakeholder fully realize our resolute commitment and ambitiousness for quality management.

topview completed the ISO 9001:2015 version transition in 2018, introduced risk and opportunity management and strengthened the use of management systems as the basis for company management, and identified business opportunities that are conducive to profit improvement. According to the product life cycle assessment, we ensure that the product is safe at each stage; including manufacturing, transportation, use, installation, after-sales service, and recycling, etc... stages..

2

### Quality Management System

### 3.3 Customer service

Topview puts customer satisfaction for service at the first priority all along to keep improving our service quality for clients, with the very quality policy “Quality First, Delivery On Time, Perfect Service” , further ensuring every need from clients are well addressed and met. In order to promote competitiveness of customer’ s product, Topview implements customer satisfaction survey, regular meetings, technical supports and after-sales service.

*Customer satisfaction scored **85** in year 2021*



## Customer satisfaction survey

### 1. Questionnaire structure

Topview develops the specific "Customer Satisfaction", integrating the core values and the competitive advantages with the customer behaviors, by standing on the customers' viewpoints. The customer satisfaction structure diagram below is composed of the inner axis, the core values of Topview, and the outer circle, the competitive advantages encircling the core values.





## 2. Survey Process

Topview annual customer satisfaction survey compiles and analyzes each index, and is reviewed thoroughly in annual management review. Each of the responsible departments thus executes the improvement strategy to raise customer satisfaction continuously.The result of customer satisfaction survey will be conveyed to related departments after well compiling. The correlated departments or supervisors are able to review the feedback from clients before mapping out better countermeasures, further elevating quality of products and services efficiently.

In 2021, the customer satisfaction score declined slightly compared with previous years. The main reason for the decline is that the shortage of semiconductor materials and lacks of cabinets affects product delivery. Dealing with the still severe shortage of semiconductor components and the tight transportation industry, the sales department will continue to communicate with customers, procurement, and production-related departments. With the Topview’ s years of experience, we will cooperate with the analysis of international situations and data to improve the accuracy of our decision-making.

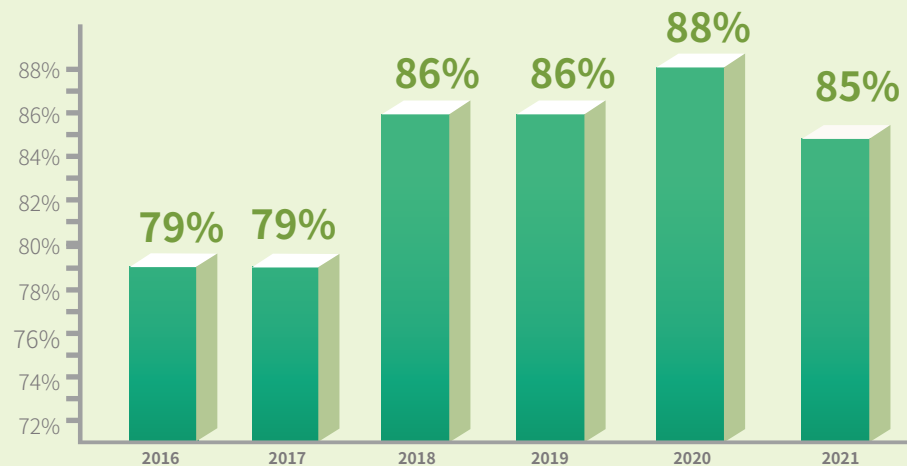
## Topview is committed to quality and best customer service

In order to implement customer-oriented management objectives, we hold monthly and quarterly meetings according to different customer needs; reviewing product quality, service, technology and other evaluations with our customers. Relevant departments analyze the causes, improve countermeasures and keep track of them. Moreover, Topview attaches great importance to our customer’ s feedback. We conduct regular quality-control meetings to strictly implement internal audit control; gathering cross-departmental executives to strengthen horizontal linkages, and aiming to let the executives understand customer feedback and concern; then taking immediate actions. In this way, Topview continues to improve service quality and competitiveness to reach the ultimate goal of customer satisfaction.

The following table elaborates on the results of customer satisfaction survey in 2016 to 2021 individually.

Year	2016	2017	2018	2019	2020	2021
Annual Satisfaction	79%	79%	86%	86%	88%	85%

Customer Satisfaction Survey



## Each department takes its own responsibility and spares no effort in customer service

In order to maintain the products credibility and company image, Topview, by discussing quality improvement with clients from the 2 aspects, design and flow of production, via FA (Failure Analysis), executes internal review regularly for the quality issues fed back from clients and adopts the necessary improvements immediately to avert the similar failure conditions from occurring again.

Business Development	Design Quality Assurance Department	Product after-sales service	Manufacturing Department
<p>The business representatives regularly hold meetings with the customers to discuss about product quality, delivery, communication, and related issues; including them to the improvement of to-do list. The business department basing on information collecting from customer to feedback to the R&amp;D department for better product development. Meanwhile, our business department strengthens communication training of business and customer service representatives in order to effectively assist customers when they feedback with questions. Business department targets customers' un-satisfaction problems and invites relevant departments to address the issue, then feedback solutions to customers.</p>	<p>Through the statistics of quality-related indicators, we understand the quality of the product and in regular internal meeting, we make corrective preventions to improve performance and track results.</p>	<p>Topview has set up the specialized customer service department to provide clients with the better after-sales quality. By directly communicating with both quality assurance and sales departments, any question toward quality or operation issues of products from customers will be directed to the customer service department for corresponding measures after detailed analysis. What's more, Topview offers, if required, the professional maintenance service, where customers can easily update progress of maintenance, factor of malfunction and estimated repair cost via the maintenance system.</p>	<p>The production problems encountered and production yield rate are feedbacked as reference for the R &amp; D department to improve product design.</p>

## privacy protection for the customer

Topview contracts NDA (None Disclosure Agreement) with clients to secure the confidential information for mutual business activities and, for safeguarding both the privacy and intellectual property rights of clients, asks the related employees to strictly implement every security measure. Topview fully utilizes the internal guidance to assist employees be aware of the importance of information security. In addition, with respect to the access authority for confidential documents protection, those employees not in charge of the business are required to be authorized by direct supervisors, except the related responsible employees, to obtain the certain privilege, which proactively walls off from occurrences of illegal duplication and disclosure.



# 0 Complaint for data loss in year 2021

<b>Management of major topics</b>  <b>【Major Topic】</b> <b>Customer Privacy Protection</b>	<b>Major Interest Target</b> Customers, Suppliers, Employee	<b>2021 Management Goal</b> 0 data leakage incidents	<b>2021 Goal Reaching Status</b> Achieved <b>100%</b>	<b>2022 Management Goal</b> 0 data leakage incidents
	<b>Duty</b> Customer Services / IT	<b>Resource</b> Combined with the information management system, restrict system access / file access permissions	<b>Action</b> 1.Promotion and Training 2.Set permissions from the source of information system	<b>Evaluation</b> Present results at the management review meeting.

## 3.4 Supplying chain management

According to the requirement of company product development and purchasing strategy, to evaluate the potential supplier's management of technique, capacity, creativity, quality, hey and service...etc. and see whether they are consistent with Topview's requirement. When it is an occasion to do the new supplier evaluation, the purchase will be the host to invite the quality assurance, R&D, or some other related units to form an evaluation team. The company will submit the questionnaire to the supplier for various capabilities; the evaluation team will finally confirm the results at the end. the supplier passes the evaluation will become the qualified supplier. For that purpose to reach permanent governance as the supreme goal, improve the sales of the product, and acquire the competitive advantage, Topview would proceed with the monitoring and control as a routine. The company would request the new supplier to sign up the anti-corruption agreement and the environment safety and health management questionnaire investigation.

### Supply Chain Risk Management

Topview will carefully conducts supplier risk assessment for existing qualified suppliers. By regularly and irregularly review the operation and financial status of suppliers and focusing on to avoid any unexpected supplier bankruptcy that may affecting shipments or causing disputes. Topview will also conduct regular risk assessments of existing qualified suppliers and pay attention to the risks of supply chain vendors by regularly investigating their employees' rights, use of child labor and financial status, as well as whether raw materials come from conflict mines, in order to review the resilience of supply chain vendors.

In addition, according to the Group Company's risk management procedures, a major risk investigation are conducted on suppliers whenever a major event occurs, such as the outbreak of the COVID-19 epidemic, the city lockdown due to the epidemic, the shortage of shipping containers, the increase in the price of shipping containers, severe shortages of semiconductors and other materials in the market. For special events such as out-of-stock, exchange loss, etc., relevant investigations will be conducted on suppliers in relevant regions, so that Topview can take the most appropriate preventive measures in the supply chain to avoid operational hazards and affect the rights and interests of stakeholders.

### Conflict to mineral

Esponsible Business Alliance (RBA) and Global e-Sustainability Initiative (GeSI) requests the member of the organization must proceed with responsible purchasing procedure to ensure the metal purchasing procedure is inconsistent with social and environmental responsibility.

Topview promise in support not to purchase the conflict metal for the purpose of production and continuously negotiate with the supplier and request the supplier to sign up the Certificate of Non-use for environmental substance, request to a supplier not to use the conflict metal as one of the essential indexes to consider as a qualified supplier, gradually request the supplier to help in tracing the material with metal and its mineral source and along with prohibiting conflict area of the mineral investigation.





## Supplier Selection

Supplier selection is one of the most significant missions for procurement in order to ensure quality, delivery time, cost and service of all products. Consequently, Topview establishes a censoring committee for suppliers, which is composed of specialists from R&D, QA, and Procurement, to launch into a series of flow of supplier management and review mechanism. New supplier is obliged to pass the evaluation procedure defined by Topview, when having the first time transaction, to be the qualified supplier for Topview. The evaluating standards of suppliers should include the aspects of operation status, internal management, facilities, technology, manufacturing ability, quality control, environmental and wastes management, outsourcing management, etc., and be strictly implemented with grading mechanism to build up a well completed roster of qualified suppliers.



## Supplier Audit

The most important responsibility of procurement department is whether the cost of its purchase is in line with the company's goals. In addition to price inquiry, comparison and negotiation, long-term procurement, regular procurement, sporadic long-term procurement must also be considered to reduce costs and improve efficiency. Procurement department can negotiate a long-term transaction contract with suppliers having a solid reputation with good transaction tracking record. On the other hand, cancel and replace those suppliers with bad transaction tracking record.

## Integrity Commitment Letter

1. Commit never adopt improper measures, false trading price or forged transaction information for improper benefits.
2. Commit never encroach, plunder and misappropriate property.
3. Commit never seek improper benefits or illegal personal interests. "Improper benefits" includes but are not limited rebates, commissions, profit shares, shares (or hidden ownership) or improper gifts or entertainment

## The 2021 examination result to suppliers is as follows:



- 5% Integrity Of The Operation Process
- 15% Any planning to adopt the automatic production in future
- 15% CSR Import
- 10% Whether bears Sourcing the new supplier (downstream supplier material)
- 10% Does the lead-time bears competitive advantage?  
To make an immediate effective urgent PO processing procedure.
- 10% Process Control Capabilities For Entrusting To Manufacture Related Products, and the process control traceable products of finished products
- 10% To establish the product identification, the way of tracing and the tracing systems
- 10% Employee Educational Training
- 10% To be consistent with environmental protection regulation
- 5% Do we have sufficient workforce?

We are also realizing that, in addition to doing our own corporate responsibility, the concept of sustainable management needs to be extended to suppliers; therefore from 2015 on the new supplier audit we have added CSR-related issues. Currently, there is an increasing proportion of supplier's CSR performance assessment including: labor, health and safety, environment and so on.





## Declaration of Environmental Policy

In order to promote environmental protection, our company has implemented ISO 14001 standard and thus, instructs our suppliers via adequate measures so that suppliers can understand and follow our environmental policy. The below are our environmental policies.

### 「Energy Conservation, Green Product, and Environmental Regulation Compliance」

In order to meet the requirement of our environmental policy, the below is our commitment:

1. Meet the requirement of government environmental regulation.
2. Advocate waste reduction and implement waste recycling continually.
3. Advocate environmental consciousness and strengthen environmental consciousness of our subcontractor.
4. Raise the usage efficiency of energy and resource.
5. Advocate Green Product Design and manufacture Green Product.
6. Prevent the potential impact of accident event to the environment.

We can contribute for earth.





## topview

# 4 Employee Relationship

- 4.1 Human Rights and Anti-Discrimination
- 4.2 Employee Profile
- 4.3 Compensation Package
- 4.4 Career Training
- 4.5 Benefits
- 4.6 Occupational Safety and Health
- 4.7 Care for Employee Health

## 4. Employee Relationship

For maintaining an excellent employee-employer relationship, a communication channel is well built in the company, which allows all employees with updated information about the company and encourages all employees to submit their suggestions for the overall operation and development. It will be the reference for the decision-making unit. The well-built communication channel can promote the employee-employer relationship and give the company to fully understand the employees' demand end question. The company can reply and improve rapidly and efficiently and provide a well-constructed working environment. The representative of the employer and the employee representative would have the communication and reach an agreement on a subject related to the privilege and benefit of employees through Topview is a modern enterprise emphasis on the balance between work and living, the corporate emphasis on caring about each other and growing altogether, and even expect to deliver the concept to all the workers in the company and society.

*Establish smooth and good labor-management communication channels and relations / And hold labor-management meetings regularly*



## 4.1 Human Rights and Anti-Discrimination

Topview, by protecting the rights and interests of employees and conforming to the local regulations and the requirements of stakeholders, treats every employee fairly and never hires child laborer. We reject compulsory labor and especially prohibit slavery and human trafficking, and at the same time, we actively promote our internal advocacy related to this matter. Since labor rights and human rights issues have always been the focus of customers' concerns, Topview had carried out the Responsible Business Alliance Code of Conduct (NON-VAP Verification) in 2021. In addition, education and training related to human rights are also implemented for outsourced companies performing duties in the company's factories, such as security guards, cleaning personnel, etc. In addition, Topview declares to protect the rights and interests of employees and has multiple communication channels. It has established "communication management procedures" for internal employee complaints. If employees encounter any incident of sexual harassment or mistreatment, they can directly report to the company's human resources according to the "Report and Complaint Handling Measures". Company also guarantees the confidentiality of the whistleblower's identity. If external stakeholders have any doubts about this issue, they can file a complaint through the HR mailbox published on the company's official website, HR correspondence is responsible for responding and report. Topview has not received any related complaints or complaints regarding labor rights and human rights issues in 2021.

### Fair Employment Principle

Topview, in accordance with the proper human resource plan, publicly selects, and recruits employees with both capability and orientation taken into account. The various human resource policies and procedures are explicitly based on working capability of every individual with fairness regardless of their race, religion, skin color, nationality, age, sexuality, orientations and disables.

### Freedom of Employment

Topview rigidly forbids forced and child labor and claims that every employee should work voluntarily; In addition we are committed to maintain and protect the gender equality at work as well as personal dignity. An employee has the right to leave freely, provided that he/she informs about the intention to leave within a reasonable time in advance.



## Human rights and freedom

Since the establishment, Topview holds the harmony of labor relation as the central concept and provides multi-communicating channels where employees are freely allowed to feedback any comment via direct supervisors, human resource manager, employee's mail box or forum, Topview encourages employees to express his/her opinion with clear identification statement for following communication and investigation. In an attempt to ensure the quality of investigation and prevent reporters from further unfair treatment or even revenge, we adopt the reasonable preventions and protection measure for those employees who feedback their opinions. So far there is no incident of discrimination, unfair treatment or sexual harassment in Topview, nor is any complaint or grumble from outsiders.

If any external stakeholder has any doubts about labor's privilege and the benefit, The inspection request can be submitted through the spoken man of the company. The human resource department of the company is closely concerned with the alternation and amendment to government regulation. Up to 2020, it has no significant fine happened. The supervisor of the human resource department is continuously concerned with the related law, alternation of policy, and ensuring that salary, day-off, working hours meet the requirement of government regulation.

## Freedom of association

Topview understands that the employees have the right to freely organize clubs and labor union as long as it is in accordance with the law for employee to organize communication channels. The employee or the representative of the employee should be able to openly communicate, share ideas and concerns about the working conditions with the management personnel without worrying about discrimination, resentment/retaliation, threats, or harassment.

## Employee Communication and Grievance Channels

For all employee to receive real time information from company, Topview has established an EIP employee area to provide important personnel announcements, as well as information on new personnel guidance, human resources area and various welfare measures of the Welfare Committee, allowing new colleagues and employees to quickly understand the company's system and application process



## Result of Foreign migrant workers caring

In response to the global layout of manufacturing and customer requirements, Taiwan factory has hired foreign employees to meet manpower needs since 2019. The caring care for foreign workers is as follows:

Issues	Items	Result
Management Level	Regulation for Administrating Foreign Migrant Workers	Optimizing the Migration Management Division
	Dormitory Human Rights Management	Free access to the dormitory; no seizure or custody of passports and documents
	Provide native language environment	Company policies and regulations, labor contracts, danger signs, training materials, activity promotion, health check consultation, etc. are all translated into native languages
Caring	Regular Caring	Company complaint mailbox, employee suggestion box, dormitory suggestion box, immigrant work window, agency dedicated line, Line group
	COVID-19 epidemic prevention measures	Body temperature measurement, health status investigation, contact history investigation, regular disinfection of public areas of the dormitory



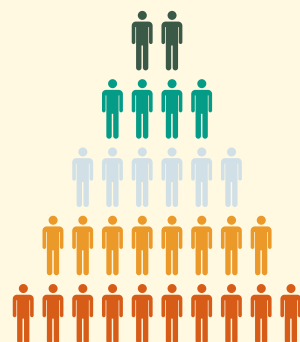


## 4.2 Employee Profile

### Human Resource Policy: Topview People Values

In human resources policy, we uphold sharing and conspiracy with all colleagues, and adopt the same talent concept in corporate activities and practices, and actively carry out public welfare activities. Through this good cycle, we can inspire, retain, cultivate and motivate excellence. Maybe we're not doing enough now, but we are moving towards this goal in the future. In terms of manpower recruitment and allocation, allocating the right person in their right place and allowing them to perform in their best expertise.

Topview always puts employees in our top priority and strongly believe that competent employee is the key to, on top of making contributions and enhancing performance, help company create more profits. In response to the business operation, the current manpower demand has stabilized, but based on the long-term development of our company, we still continue bringing external talents. Additionally, the company's internal employees have promotion and rotation opportunities.



In need of increasing demands for talented people amid our organizational expansion, we complete the internal mechanism for employees; promotion and rotation, and, on the other hand, endeavor to recruit more outside talented persons. In addition, Topview largely improves retention rate and keeps attracting talented employees by offering many efficient manners such as all sorts of training courses, sturdy compensation and welfare package and superior working environment.

『Philosophy』 : Problem solving abilities, positive attitude, with breakthrough and growth spirit.

『Principles』 : have ideas, methods, execution, ambition, responsibility, and a sense of belonging.

『Attitude』 : sincere and kind heart, positive thinking, trustworthy attitude.

### Principle of recruitment

Topview recruits the employee to the general public based on the requirement of the business. The company also devote itself to developing multiple channels for the recruitment of direct persons with the principle of hiring talented people and fit the requirement, and to choose talented people internally as the priority than the external people regardless of the variety of the tribe, religion, color of skin, nationality, gender as the discrimination, and not to hire any child labor.

### Disabled Worker Employment

Topview provides those mentally and physically disabled with fair opportunities to work, in accordance with the Article 38 of Physically and Mentally Disabled Citizens Protection Act. By recruiting disabled yet qualified employees, Topview has cared for employment opportunities of the physically and mentally handicapped, and has created an appropriate working environment to fulfill corporate social responsibility

### Robust Human Resource Structure

The organization's operation of Topview has stepped into the solid stage; starting 2019, the company starts hiring foreign labor due to the requirement of the workforce for the PO structure. In early 2020 the company business was influenced by the epidemic; the company still cares about roots deeply in Taiwan and the importance of hiring talented people, continuously increasing the working opportunity in Taiwan. The total number of employees approaching 440 people by the end of 2021

Gender	2020		2021	
	Male	Female	Male	Female
Number of total employee	164	223	181	256
Number of disabled employee	3	3	3	4

## Human Resource Composition

As can be seen from the composition of the human resources structure in 2021; Topview female accounted for 58% of the total employees, while male accounted for 42% of the total employees, resulting in a balanced gender distribution. Direct labor and indirect labor accounted for 48% and 52% of the total number of employees, respectively. In recent years, in addition to strengthening R&D capabilities, Topview has also improved the overall quality of employees, with an even distribution of indirect and direct labors. In terms of management, the supervisor position accounted for 19% of the total number of employees, and the management scope is rationalized to achieve the best organizational management efficiency. Topview employees are mainly distributed in the range of 30 to 50 years old, which is the main force with the highest productivity and development potential. Indirect labor turnover is relatively low, and their seniority distribution are rather balanced, with most of the employees under one year adding new manpower for organizational growth. The quality of employees has also gradually improved. Currently, Bachelor's and Master's Degree account for about 46% of employees. In order to attract local talents, Topview strategically established its headquarter in Taoyuan and branch office in Taichung.

## 2021 Employee composition

Labor construction		People	Percentage
Gende	Female	255	58%
	Male	181	42%
Management	Female	15	25%
	Male	45	75%
Type	DL	15	25%
	IDL	45	75%
Management Position	Manager	82	19%
	Professional	354	81%
Age	Under 20	2	0%
	20-30	96	22%
	30-40	143	33%
	40-50	147	34%
	Over 50	48	11%
Seniority	Under 1 year	99	23%
	1~3 years	94	22%
	3~5 years	40	9%
	5~10 years	98	22%
	Over 10 years	105	24%
Education	Senior high school	194	44%
	College	44	10%
	University	130	30%
	Graduate schoo	68	16%

## Employee Turnover Status

Following table. New employee is recruited variously in accord with the demands by each division individually. Topview encourages, apart from regular employees hired for the cause of development of the required talent, re-employment females and social members to join us, hoping to increase youth employment opportunities.

while receiving resignation application from employee, realizes the reason and tries best to persuade employee into staying. From the table below, we can see the turnover rate of Topview employees in 2020 and 2021, where the majority of resigned employees were female (Direct Labor), and the reason for resignation was mainly family care. On the other end, the resignation rate of Indirect Labor employees in general is low, sign of a stable workforce.

People who quit the job primarily come from the front-line when the type of work for the direct worker is supposed to be low stability. Many incentives are provided in the Taoyuan area, where the concentration of manufacturing industry. The proportion of turnover of human capital in 2021 is larger than that in 2020 for or indirect personnel. With the recovery of global economy, stabilization of epidemic, increase in manpower demand in the market and new vacancies released from the market resulting in the moving of manpower within and organization.

Topview business volume will increase and continue to grow in 2021. In order to accommodate the growth and performance of the business, it is necessary to expand the manpower. Thus, more active recruit

activities in the second half of the year and the number of new employees in 2021 increased compared to 2020. However, there are still number of employee resigning due to family issue or have other career planning.. The analysis of the flow of human resources is as follows

Turnover rate by labor type and gender

Year	People	Type	People	Percentage	Gender	People	Percentage
2020	Employee	DL	187	48%	Female	223	59%
		IDL	200	52%	Male	164	41%
		Tota	387			387	
	Employee leaving	DL	51	66%	Female	47	61%
		IDL	26	34%	Male	30	39%
		Tota	114			114	
	New employee hires	DL	46	55%	Female	47	56%
		IDL	38	45%	Male	37	44%
		Tota	84			84	
2021	Employee	DL	219	50%	Female	256	59%
		IDL	218	50%	Male	181	41%
		Tota	437			437	
	Employee leaving	DL	89	70%	Female	77	61%
		IDL	38	30%	Male	50	39%
		Tota	127			127	
	New employee hires	DL	123	72%	Female	106	62%
		IDL	47	28%	Male	64	38%
		Tota	170			170	

## 4.3 Salary

Topview has the well and competitive compensation system, which is stipulated based on the operation performance, market order as well as the competitive index within the industry, to inspire our employees. We define the compensation package including basic salary, bonuses and dividends for each and every employee based on his/her position, average, education, experience, potential, specialty and performance regardless of gender, race, nationality, age or other subjective factors.

### Employee Relationship

In order to maintain a good labor-management relationship with employees, the company has established a smooth communication channel to let employees understand the company's information in real time, and encourage everyone to make suggestions on the overall operation and development, and provide the suggestions to decision-makers for reference.

### Salary and Welfare

The salary and welfare system of Topview is strictly in accordance with the regulations by government, which includes the minimal wage, annual leave as well as the additional welfares, and reviewed periodically to keep and attract more talented people.

With the idea of profits sharing to value every employee, Topview sticks with the operational policy, “Employees are Shareowners” , to provide employees with the stock purchase and dividend distribution plans. The additional well bonus system, which fairly depends on both operational and personal performances, makes Topview one of the competitive corporates and demonstrates the determination to be a leading company of respecting and valuing each employee.

For the aspect of welfare, specifically speaking, Topview offers group insurance and holds a great number of activities, with the assistance from welfare committee, including travel plans (domestic and international), birthday party, movie watching, dining gatherings, club events, etc., to enrich relationships and leisure time of every employee.

### Performance Management

The annual performance review method is held regularly and based on not only performance of job objective, capability of execution, manner of attitude, etc., but also the fair and reasonable standard from official appraisal form.

All employees of Topview are required to follow this review method to have their performances linked with the appraisal form concretely for future promotion and salary raise.

### Retirement System

Topview stipulates the retirement system, in light of the regulations, to ensure each employee is eligible to apply for the pension after retirement. Those who are qualified with the “Labor Standards Act” automatically deposit the certain amount of labors' retirement reserve funds, calculated after actuarial process, to the designated account of old system.

On the other hand, those who are qualified with the “Labor Pensions Act” deposit 6% of monthly income, in accordance with the labors' pension level of new system, to the private pension account.

## Working conditions

Topview believes the workforce is the company's asset and cares about the balance between work and a living; then, the employee is to create maximum productivity. Therefore, the company devoted itself to providing a good working environment and a healthy and safe working facility, periodically reviewed all the labor working conditions based on law, and also made timely flexible adjustments. Make sure everything is done based on that principle.

## Overtime and working hour

Establish working hours in compliance with labor laws, Establish a working time, vacation and overtime administrative mechanism in line with labor regulations, and provide labor services during non-working hours due to work needs. Calculate overtime pay or provide compensatory time off as required by law, And regularly inspect and control the working hours, except in emergency or special circumstances, At least one day off for every seven working days.

## Parental leave

For the nation's competitiveness in the future, the company is considerable with the issue of babysitting and breastfeeding, which is the social responsibility the company can not run away from. According to the law in Taiwan, parental leave is available and provided by the company. People who need it can apply for parental leave based on the Act of Gender Equality in Employment and Parental Leave Allowance.

31 colleagues have applied for it during 2016 - 2021, and there are currently 2 who are still on childcare leave. As of 2021, the retention rate after reinstatement is 82%.

Duration	Statistics Items	Female	Male	Subtotal
2016-2021 (accumulative)	number of parental leave applications	20	11	31
	Number of employees reinstated from parental leave	5	6	11
	Number of employees reinstated from parental leave and have worked continuously for at least one year	5	4	9
	In retention	1	1	2
	Number of employee not reinstated	14	4	18
	Reinstatement rate	25%	55%	35%
	Retention rate	100%	67%	82%



## 4.4 Career training

Respecting cultivation and development for every employee, Topview is convinced that only by cultivating more talented people can we reinforce the foundation of competitiveness and bring about an excellent base of human resources. In order to earn the critically required human resources and the professional skills for each division, Topview has pumped abundant resources to provide employees with the well-knit training and cultivating courses that facilitate the quality of work and help reach the objectives of vision. Passed the Talent Development Quality Management System Assessment (TTQS) of the Workforce Development Agency of the Ministry of Labor.

Total of 71 on-the-job and newcomer training classes In 2021 with a total training hours of 1,805 hours and a total of 810 participants. The average training hours for each colleague receiving education and training in 2021 is 4.13 hours.

**5.** Self-developing Training: regarding to language courses, e-learning, etc.

**4.** DL (Direct Labor) Training: concerning all the critical knowledge, techniques and operational methods for DL in field operations.

### Training Contents

Through the courses based on the practical skills imparting, Topview assists every employee to learn the necessary knowledge and expertise, which are practical and can be applied to real working environments. In addition, we encourage each one to actively share own knowledge with each other. More than that, we especially focus on the orientation trainings, which are conducted by individual employer for the period around 3 months, for newcomers to rapidly merge with the organizations after on board officially, and further help them to adapt into our culture with ease.

**1.** Orientation Training: every newcomer will get through the orientation and introducing trainings with the assistances from tutors to quickly merge with the environments and cultures of Topview.

**2.** Professional / Practical Training: to lecture the essential expertise required by each division including Manufacture, Marketing, Sales, R&D, Financial, Management, Procurement, Information, etc.

**3.** General Education Training: to pass on the operational mission, corporate culture, core values, sense of quality, occupational safety and public hygiene of Topview.

### Training condition in 2021

Number of internal training class 2	Total training hours 1805
The number of external training classes 29	Total number of employees 437
Total numbers of class 78	average hours of the training exercise that one employee takes 4.13
Total number of people who participate 810	



## Continuous Improvement Program (CIP) Seed Training

In order to improve the company's competitiveness in the industry, Topview had held a series of CIP education and training courses. Through the application and review of DMAIC methods, Topview employees have Logical Thinking, Problem solving ability, hence establishing a quality culture.

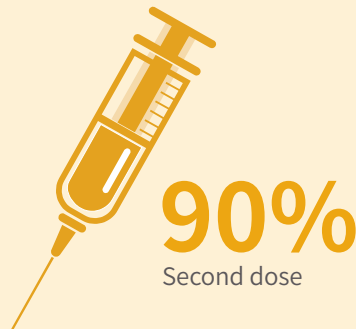


After completing CIP course, the nurturing talents operation is carried out immediately. Combined theory with practice through cross-departmental cooperation and brainstorming, seed trainers from various departments identify improvement issues based on actual work conditions. Topview organizes CIP activities regularly and in order to encourage the employee to actively participate in CIP activities, Chairman and General Manager also give spiritual and material rewards to colleagues who participate in the activities to support employee enthusiasm and form a virtuous circle.

## 4.5 Welfare

Topview adheres to the concept of creating a happy and healthy working environment. We offer diversified employee benefits to fulfill the goal of providing a quality working environment and creating a corporate culture that values health and happiness of our employees.

Item	Welfare system	Project
1	Insurance	In addition to group insurance, the company purchases vaccine insurance for each employee in order to encourage colleagues to get vaccinated.
2	Medical Insurance	The Environmental Safety General Affairs Division of the Administration Department sponsors the annual health inspection, and the inspection is performed every two years which is better than the government
3	Party	To inspire employees, the company provides food subsidies and movie tickets so that coworkers can plan meals and entertainment after work and relax and get closer.
4	Marriage and funeral allowance	Improve employee well-being.
5	Maternity allowance, child allowance and children's education allowance	Due to Taiwan's low birth rate, there has been an unspoken concern in the country. To encourage employees to have birth and share childcare cost, company not only offer birth bonun of 6000 NTD but also offer 3000NTD subsidy for each employee's infant and children.
6	Scholarship	Encourage employees to study and provide monetary awards to all staff who study in their leisure time.



### Vaccine Policy

To cooperate with government policies and encourage employees to have vaccinated and increase protection, Topview purchased vaccine insurance for each employee in order to increase employees' willingness to administer vaccines. The rate of employee administering two doses vaccines reaches 90%.

### Festival Bonus System

Bonuses are issued for the Labor holiday, the Dragon festival, and Mid-Autumn festival.



### Three Treasures of Epidemic Prevention

The Welfare Committee prepared the three treasures of epidemic prevention for employees during the severe epidemic: alcohol, masks, and alcohol wipes. Welfare committee also prepare "Welfare Committee Revitalization Vouchers" and movies tickets for employee to use together with government's revitalization vouchers.

## 線上運動會2.0 健康運動挑戰賽

為鼓勵同仁多多運動，再次邀請集團公司員工組隊參與線上運動會活動，團隊夥伴只要完成每日目標，即可獲得豐富禮品抽獎機會，還有將禮券帶回家，趕快揪團一起來運動吧！！

**健康開動日**

▲活動日期：10/12(二) - 11/1(一) 共21天，等你來挑戰！

**競賽說明**

👉 報名時間：即日起至10/1(五) 12:00止

👉 報名人數：每隊5人，自由組隊。

註：登入及歸隊教學，後續公告之。

👉 競賽軟體：Walkii(如QR Code)

註：欲參賽者請先行下載APP及註冊帳號。

### Online Sport Activities

In addition to cooperating with the implementation of the anti-epidemic policy, Welfare committee had devise ideas and digitally transform the event and hold an online sports activity. Committee will hold small scale employee welfare activities once the epidemic slows down.



## 4.6 Occupational health and safety

It is one of the most basic duties for a responsible corporate to provide employees with a safe and healthy environment for work. Consequently, Topview founded the specific EHS(Environment, Health and Safety) department to be in charge of planning, driving and verifying the safety and health management for manufacturing plants



*Reduce the number of occupational accidents / 0 Per month*

<div>Management of major topics</div> <div> <div> <div> <div>Major Interest Target</div> <div>Employee</div> </div> <div> <div>Duty</div> <div>Environmental Safety General Affairs</div> </div> </div> <div> <div>2021 Management Goal</div> <div>Reduced Occupational Disaster Incident = 0/month</div> </div> <div> <div>2021 Goal Reaching Status</div> <div>Achieved 0 incidents</div> </div> <div> <div>2022 Management Goal</div> <div>0 incident</div> </div> </div>	

Topview adopted the Occupational Safety and Health Management System ISO 45001:2018. It made the Occupational Safety and Health policy to take "to eliminate jeopardized risk, to follow the Safety and Health regulation, to involve of the employee consulting, to devote ourselves for continuously improvement" as the crucial goal and spirit. The Environment and occupational safety and health promotion team and responsible person for each department to proceed with the promotion, ensure the system can be operated efficiently, regularly proceed with the auditing of trace and review annually, and acquire the approval of the system. The primary shock of occupational health and safety includes the prevention of event of work injury and occupational disease, will cause the people and property loss for the company, also cause the damage to the good image of companies enterprise social responsibility. Occupational health and safety management is related to the enterprise and employees' personal benefit, and it enables an enterprise to generate directly or indirectly economic benefit.

Occupational health and safety management systems constantly emphasize precisely implement and risk management for the guideline of execution. To enhance employee training and instruction, all employees need to participate and obey labor safety regulations, maintain the employees' health, continuously improve occupational safety and health, and reduce the risk and dangers in the working environment.



#### Occupational Safety and Health Management Performance

Topview has implemented various occupational safety and health requirements. There hasn't happen any occupational disease occurred from duty so far and most of the accidents are incised injuries from improper hand tools manipulating, which are minor and have less impact on duties.

#### Chemicals Management

Our company does not use highly toxic chemicals and the manufacturing process only uses alcohol. Chemicals used in our factory are in accordance with the GHS (Globally Harmonized System of Classification and Labelling of Chemicals), a system that set the procedures for chemical product management, labeling, storage.

#### Educational Training for Safety and Health

In an attempt to improve the EHS knowledge of each employee, Topview has set up the EHS training courses. Each year, we especially provided both new employee and active employees with the EHS educational trainings, fire drills as well as professional training courses to ensure safety manner and further decrease losses from disaster.



### Working environment detection

According to the actual operation hazards and legal requirements, each factory area regularly assign a monitoring agency to monitor the operation environment, so as to control the situation of hazardous factors in the operation environment and improve the operation site according to the monitoring results to reduce the occurrence of occupational diseases.

### Occupational Safety and Health Check

In order to ensure the safety of employees and the factory area, and avoid personal injury and property loss, in addition to complying with government regulations and company operating standards, each factory conducts automatic inspections and self-inspections and carry out cross-factory safety and health cross-check activities. The inspectors include personnel from the safety and health management department and environmental safety personnel from each factory. Improve personnel's safety awareness of safety and health management through cross-check activities.

### Risk Management and Disaster Prevention

Topview has continuously strengthened the operation management and prevention mechanism to prevent occupational disasters, including safety assessments prior to the purchase of machinery and equipment, the addition of safety protection measures, the use of low-hazard chemicals instead of high-hazard chemicals, and other source control measures, as well as requiring personnel to use protective equipment correctly during operation. An application must be submitted prior to the operation with a high hazard risk, and the operation can only be carried out once approved by the appropriate department. A warning device is mounted on the machine table as a second line of defense to ensure the safe operation of electrical equipment on the job site.





## 4.7 Health Care

Topview is aware that the employee is the company's greatest asset, so we are very concerned and we care for employee's health. In addition to holding regular health examination, we not only assign the employee to learn First-Aid course and to provide emergency medical support, but also open health courses throughout the year to educate our employees on proper health concepts. In order to provide employees with a better working environment and fulfill corporate social responsibility, Topview introduced ISO 45001 certification in 2019. In addition to straightening independent monitoring of work safety and regular work environment monitoring for better work exposure risks monitoring, Topview has also introduced full occupational safety and health inspection in its manufacturing plant. At the same time, in order to allow all employees to receive complete physical and psychological health care, the factory care plan introduced in 2020 has been implemented, especially focusing on major plans for occupational safety such as prevention of human hazards, maternity protection... etc. A complete assessment allows each employee's health to be better cared for, and also allows a balance between work and life can be achieved.

And through the factory nurses, a complete assessment of the four major occupational safety plans: prevention of human-induced hazards, maternal health protection...etc. Conduct a complete assessment so that each employee's health is better cared for.

Year	Total Working Hour	Minor Injury Incident	Major Injury Incident	Serious Occupational Injury Rate	Recordable occupational injury rate
2021	810,624	1	0	0	1.23

### Emergent Medical Treatment with Patient

Topview has assigned employees to participate in the first-aid training and get certificate of qualification. Meanwhile employees are encouraged to participate in routine retraining courses. Additionally, we also have prepared first-aid kit for the convenience of our employees when dealing with common diseases or injuries.

The number of employees working more than 80 million hours, the number of occupational injury deaths, the number of deaths due to serious occupational injury, and the number of recordable occupational injury are zero, and the recordable occupational disaster rate is 1.23, meeting the target for 2021.





## topview

# 5 Environmental Protection

5.1 Environmental Management

5.2 Energy Management

5.3 Greenhouse Gas (GHG) Management

5.4 Water Resources Management

5.5 Waste Management

5.6 Green Procurement

## 5.Environment Protection

Topview worked very hard on Environmental Protection activities from the detail of regular daily living. For instance, the adjustment of office air conditioning and illumination, not to provide dining ware, extended to the entire working environment, turned the factory production to smart planning. Paperless, to pay attention to energy saving, reduce carbon, green power, and Environmental Protection. Concerning the subject to promote the Environment Protection, carbon reduction. We need to be compliant with the national regulation and the law and have the connection to international tendency and aggressively promote energy saving and carbon reduction.

The permanent environment is a target we have been working on in the long run; in the aspect of product designing, we add in the green design concept; in the aspect of daily operation, we try our best to comply with the international and local environmental regulation and expect to reduce the shock to the environment in a very minimum.

The development and assembly monitoring facility is Topview's business activity. The primary energy consumption is electricity; The water resource is mainly for the consumption of employee's daily living; the waste includes the general waste, resource waste, and industrial waste; no air pollution emission, so the main axle is to build up environment management system, power management, water resource management, and the waste management.

### 5.1 Environmental Management

Topview introduced ISO 14001 environmental management system and passed the certification since 1996. Since its establishment, it has never violated this environmental protection regulation. The company's environmental policy is:

**To comply with the environmental policies, we are committed to the following promises:**

1. Conform to the requirements of the regulations of environmental protection.
2. Keep on advocating the industrial wastes decrement and fulfilling the wastes recycle.
3. Advocate the concept of environmental protection, raising the recognition of environmental protection for related vendors.
4. Raise efficiency of energy utilizing.
5. Develop design with green notion to produce more advanced green products.
6. Prevent accident from happening to lessen the possible impacts on environment.

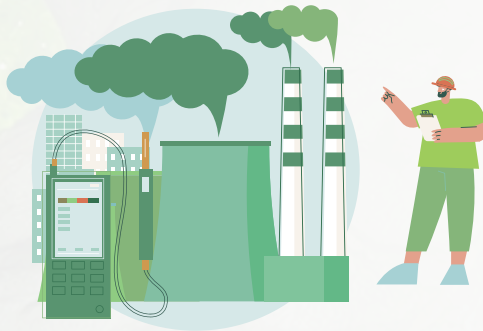




**To improve employees' concept of Environment Protection, and to make sure all the employees will avoid any shock made to the environment when they work, all the newly recruited workers need to take the training of environment management system and to take the multiple actions to proceed the environment management.**

## Environmental surveillance

Our company strictly controls its impact on surrounding environment, by monitoring noise and air pollution. Additionally we entrusted a third party testing unit for sampling/randomtest, and the test results are qualified.



## Transportation

In order to reduce the energy consumption of traffic and transportation, Topview advocate government transportation policy for reduction of greenhouse gas emission.

1. Supervise cargo service provider, makes sure that the truck maintenance status is qualified. In the same time, Topview adopts package consolidation for reducing transport frequency and meeting environmental protection policy.
2. Adopt shipping services as much as possible for reducing carbon emission. If there is a needs to adopt airfreight, Topview arranges direct flight as a first option to reduce flight time and distance.
3. Introduce video conferencing software to replace face to face meetings, reducing the carbon emission generated by transport to the environment.
4. Develop lightweight design for product and package, cutting down the required fuel of transport.

## Environmental Greening

Topview is located in the government planned industrial park. Basing on the results of the local environmental impact assessment and promises of corporate social responsibility that Topview plans its business, research and development office and manufacture plant.

As result, the local ecological environment would not suffer significant impact, continues to maintain and strengthen the local natural characteristics. Our company also takes the initiative to recognize the street area flower garden, to create green landscaping environment, promote community green landscaping movement.



## 5.2 Energy Management

Our company's main source of electricity is Taiwan Electric Power Company. Taiwan Electric Power Company is actively developing green energy in Taiwan. According to the CSR report issued by Taiwan Electric Power Company in 2015, the use of renewable energy is 5% of the total power supply.

The energy resource utilized by Topview includes electricity used in manufacturing operations, consumable gasoline, and diesel. The energy usage from 2014 to 2019 is shown on the following table. Among them, the energy used in factory operations accounts for most of energy consumption.



2015-2021 Energy use report - Taoyuan headquarter

Item	Use scope	2015	2016	2017	2018	2019	2020	2021
Purchased Electricity(KWH)	Office equipment 、 machine device 、 Air conditioning	1,682,293	1,450,500	1,486,000	1,885,600	2,123,200	2,422,000	3,271,200
Gasoline(L)	Public car	1,567	1,453	2,544	2,867	3,267	1,358	655
Diesel(L)	emergency generator	48	60	46	52	50	50	60

Note: In 2021, due to the doubling of orders and the addition of production lines, the electricity consumption data increased compared with previous years.

2015-2021 Energy use report - Taichung branch office

Item	Use scope	2015	2016	2017	2018	2019	2020	2021
Purchased Electricity	Office equipment 、 machine device 、 Air conditioning 、 Lighting	135,427	95,555	978,216	951,722	961,721	163,844	161,721



## 5.3 Greenhouse Gas (GHG) Management

Topview was aware of the fact that the global climate and environment are deteriorating because of greenhouse effect. Being a corporate citizen of planet Earth, Topview fulfills its corporate responsibility to fight global warming. Since 2014, we have performed Greenhouse gas survey and definitely controlled the status of GHG emission, and implemented feasible reduction plans to attain a lower GHG emissions intensity.

The total GHG emission from 2017 to 2018 is illustrated as the following table; the direct emission (scope 1) and indirect emission (scope 2) are major survey targets and other sources of indirect emission (scope 3) is just regular investigation. In 2018, a total of GHG emission is 267.62 tons of CO<sub>2</sub>e; among all, externally purchased electricity is the largest source of GHG emissions (above 98%).

2019~2021 Greenhouse gas inventory

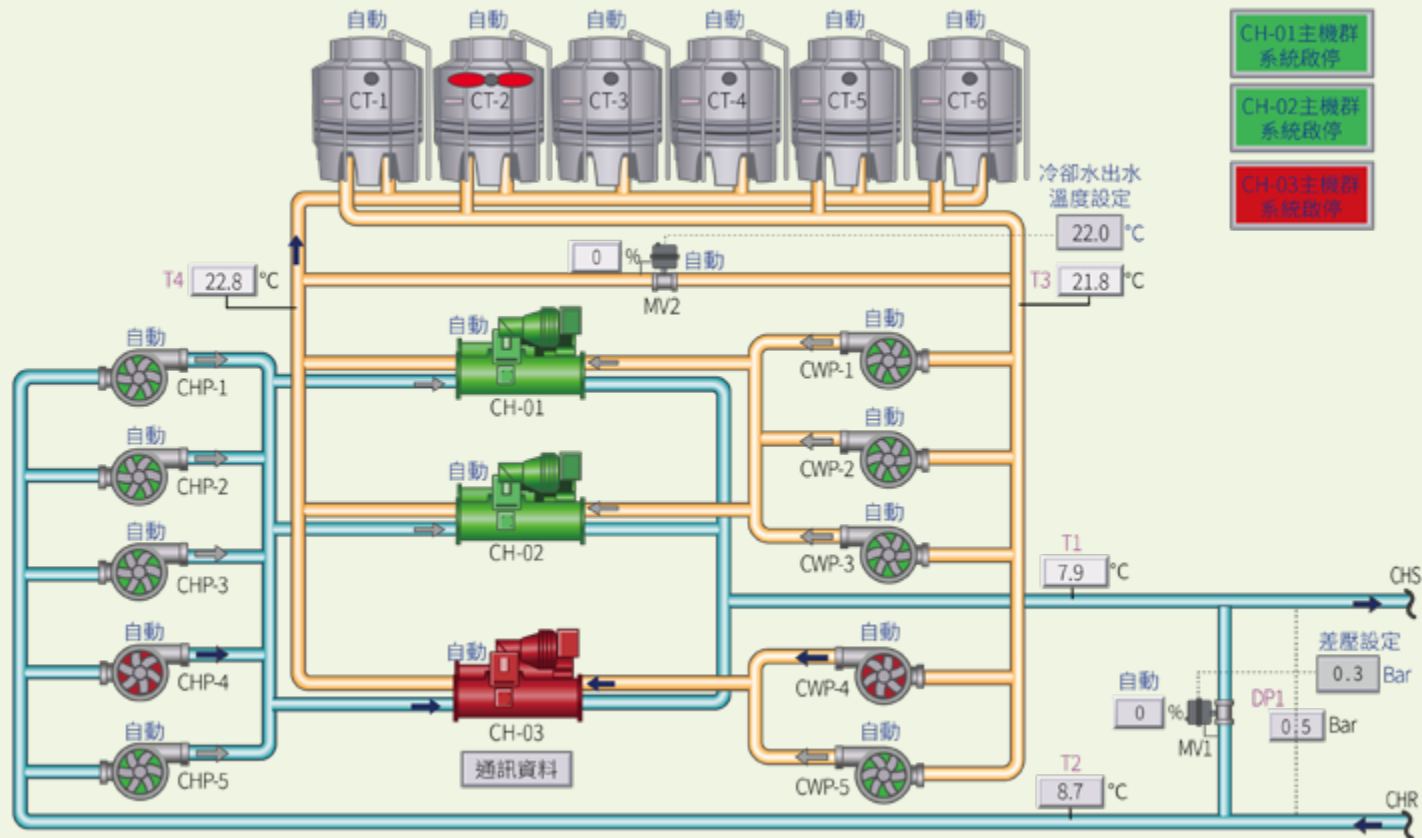
Category	Emission	Greenhouse gas emission(unit: tons of CO <sub>2</sub> e)					
		2019		2020		2021	
		Toayuan	Taichung	Toayuan	Taichung	Toayuan	Taichung
Direct energy consumption (Scope 1)	Emergency generator Public car Car's air conditioning Chiller Refrigerator Drinking fountain Septic tank	7.52	N/A	9.99	N/A	7.52	N/A
Indirect energy consumption (Scope 2)	Purchased Electricity (KWH)	1108.310	103.259	1264.28	85.53	1659.646	81.97
Other sources of indirect energy consumption (Scope 3)	Raw material manufacture/ transportation Waste management/ emission Employee business trip	N/A	N/A	N/A	N/A	N/A	N/A
Total		1115.83	103.259	1274.27	85.53	1667.17	81.97

(Scope 1 and 2 information covers all factories)



## Carbon Reduction Performance

In addition to continuing to replace the T8 light sets with LED light sets, the Taoyuan factory start adding production lines from the second half of 2020 due to the rapid growth in orders in 2021. As a result, the electricity consumption increased compared with previous years. While pursuing economic growth, Topview still taking into account the goal of sustainable development, the Taoyuan plant has also taken into account the concept of energy management while expanding the plant and established an energy management monitoring system in stages. When the electricity demand is less than the set parameter, only local compressors or Air-conditioning operation to achieve power saving effect. Only the local compressor or air conditioner will be started to save electricity when the electricity demand is less than the defined parameter.



## Smart energy management

Topview is aware of the sustainable challenges that energy problems will face in the future, and has established an energy management monitoring system.

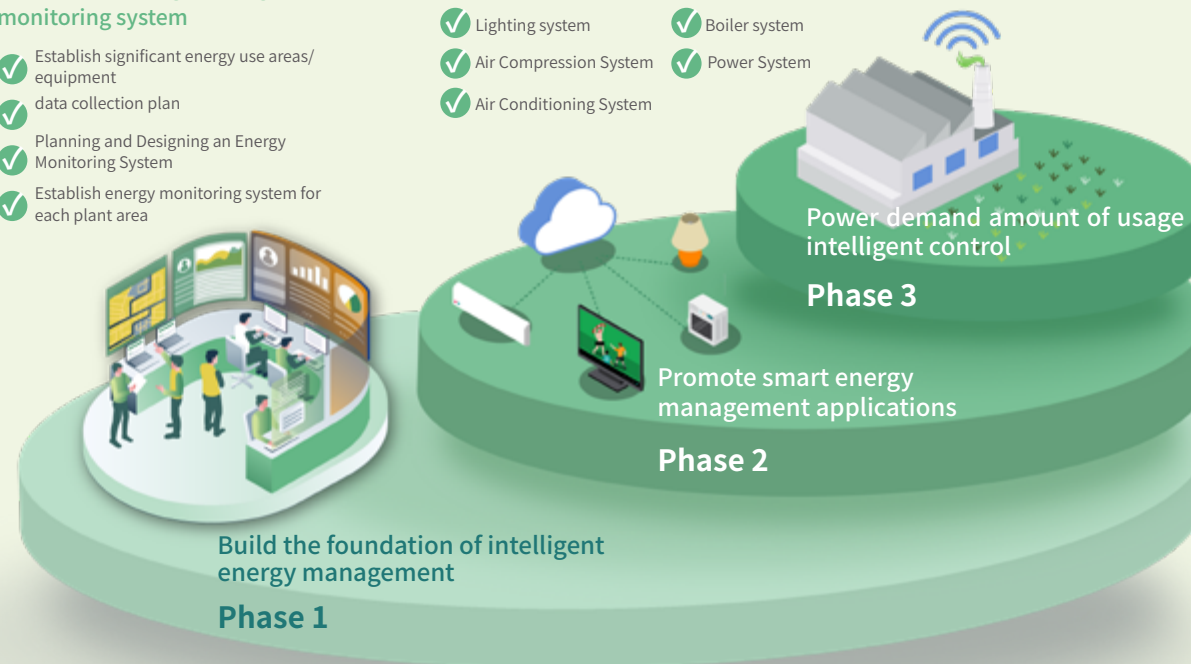
### Establish an energy management monitoring system

- ✓ Establish significant energy use areas/ equipment
- ✓ data collection plan
- ✓ Planning and Designing an Energy Monitoring System
- ✓ Establish energy monitoring system for each plant area

### Suggested system intelligent decision-making control mode

- ✓ Lighting system
- ✓ Air Compression System
- ✓ Air Conditioning System
- ✓ Boiler system
- ✓ Power System

Combining the generated data to build an energy usage forecasting module drive power demand to reflect smart control



## 5.4 Water resource management

Topview product manufacturing process does not consume water. Water usage is mainly from domestic water consumption and the water used is tap water, not groundwater. Although the acquisition and use of water resources is very convenient, the company keeps reminding employees the importance of the precious water resources In addition, the Environmental Health Day strengthens the propaganda to remind employees to actively develop a good habit of water saving, letting it become part of the living habits.

Due to the COVID-19 epidemic, the frequency of cleaning and disinfection in public areas has increased. In addition, employees are constantly encouraged to respond to the "wash hands with soap" campaign and promote employees to "wash hands properly with soap to effectively reduce the amount of germs on your hands" and "maintain hand hygiene." It is the easiest and most effective way to prevent infectious diseases. Proper hand washing reduces germ incursion and established first line of protection from the hands. As a result, the water consumption in 2021 will still be higher than in previous years.

### Wastewater Management

All products of Topview have zero industrial waste water during the manufacture process, but simply generate sewage from domestic water usage. Domestic sewage complies with the regulation of New Taipei City Industrial Park and Taoyuan Guishan Industry Park, and thus domestic sewage produced by Topview is discharged into wastewater treatment plant as required, which does not pose pollution on the surrounding water source and land.

Wastewater treatment center personnel from time to time every year, without warning samples domestic sewage for testing, and all the results are perfectly in accordance with the regulation for wastewater sewage.

2015~2019 Water consumption intensity - Taoyuan headquarter

Water resource item	Scope	2015	2016	2017	2018	2019	2020	2021
Water supply system	Daily use	5793	5905	5830	7730	8068	141560	174805
Underground water	Without use	Without use	Without use	Without use	Without use	Without use	Without use	Without use

Note: Taichung branch office is a general commercial business building. Water resources are used for domestic water usage. The water consumption statistics are managed by the building management office, so they are not included in the calculation.

### Water Conservation Measures

To conserve water, Topview made improvements to existing facilities of toilets and faucets,and further introduced new water-saving facilities of eco marked toilets and faucets to raisewater efficiency.



▲ Control valves at faucet



▲ New water-free urinals at men' s toilets

## 5.5 Waste Management

Waste generated by Topview can be classified into 3 categories: general waste, industrial waste and recyclable waste. A total amount of different waste types from 2015 to 2019 are shown in the following table.

In recent years, the company has continued to promote "reduce the amount at the source, recycle the resource." as the primary heading, accompanying the perspective of permanent resource, plus to continue the propaganda to workers correctly categorize the trash, the occupied ratio of waste to resource recycle has been reduced gradually one year after the other. The concept of environmental protection has gradually merged into the worker's daily habits. Therefore the management review meeting in 2021 has decided to reduce 3% of the target starting .

### Waste removal management

All types of waste generated by Topview are entrusted to professionally qualified manufacturers for recycling or processing, and the validity of their waste disposal permit is confirmed every year when signing a contract. Topview also inspects its factories from time to time to ensure that waste is properly disposed of. General waste: cleaned and transported

by a professional and qualified disposal company. Taoyuan headquarter: transported to Chiayi Lucao Chemical Plant for incineration. Business waste: unified recovery and reuse by professional and qualified treatment companies. Resource waste: the private resource recycling industry will clear and transport it.

### Waste reduction

Topview continues to promote waste reduction activities and implement resource recycling and classification from the source, such as training correct resource classification methods for cleaners, and advocating employees to classify waste.

2015~~2019 total amount of waste - Taoyuan headquarter

Types of waste	Consist of waste	2015	2016	2017	2018	2019	2020	2021
General wastes	Domestic wastes	23930t	50823t	51064t	48564t	47580t	42918t	42673t
Industrial wastes	Including cartons, IC trays,plastics waste, papers, mixed metals	505t	646t	5133t	6304t	3834.5t	4350t	4114t
Recyclable wastes	Recyclable waste including PET bottles, cans, aluminum cans	7587t	9515t	N/A	N/A	N/A	N/A	N/A

Note: The industrial wastes produced by the production are classified and recycled according to the regulations.



## 5.6 Green Procurement

Topview only uses raw materials that are in accordance with the EU regulations such as: RoHS, REACH and so forth, we are more active complying with government policies to make business goods meet the environmental protection and energy conservation (standard) as a priority. For instance, we use water-saving toilet and faucet effectively reduce the use of water resources, and other life consumables such as toilet paper and photocopying paper that are green certified. Also we use the computers that are "Energy Star" certified. Apart from this, Toview plans to increase the proportion of environmental protected labeled products in the future, for the contribution of a sustainable development of the environment.





## topview

# 6 Social Care and Participation

6.1 Public Welfare Activity

6.2 Culture Activities



## 6. Social Care and Participation

### 6.1 Public Welfare Activity

#### Concern for Disadvantaged Groups

Social influence and environment sustainability are some feedbacks and rewards that Topview received from its invested resource on the non-profit foundation. The Garden of Hope Foundation not only provides assistance, but also accompanies growth of relationships, gives life future direction, and brings profound life changes to serviced subjects, which creates values that affect the whole life of the serviced subjects.

Due to the shock of the epidemic, it jeopardized human beings' lives, and the donation from social welfare groups has been tremendously reduced. The Topview has thought such a wave of epidemic must result in a huge shock to those underprivileged families. The company regularly donates a fixed amount every month. Hopefully, the Underprivileged family would feel the warmth from the general public in the society under the huge shock of the epidemic.

#### Implementation result of public welfare activities

To evaluate the non-finance feedback and reward through the involvement and the donation to charitable and public welfare activities, Topview the positive energy they gained through the support to charitable and the public welfare will deliver to one of each corner in the society. Besides the donation coming from the worker who voluntarily corresponds to the fundraising activity hosted by The Garden of Hope Foundation with the annual amount of \$49,751 the company of Topview additionally participates in "The plan of emergency aid to the family." Initiated by the Chinese Christian Relief Association with the donation of a fixed amount of \$66,000 monthly.



## 6.2 Culture Activities

In response to the group's activities, employees are encouraged to participate in "friendly farming" to experience agricultural social labor and practice goodwill to the land.





# topview Appendix

Appendix 1, GRI conversion table

Appendix 2, ISO 26000 conversion table



# GRI Standards Index

## General Disclosures

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Organization profile 2016	102-1	Organization name	1.1 Company Profile	13	
	102-2	Main activity, Brand, Product and/or Service	2.1 Business Scope and Product Content	30	
	102-3	Location of corporate headquarters	1.1 Company Profile	13	
	102-4	Countries and the quantity that the business activity involved	1.1 Company Profile	13	
	102-5	Type of ownership and the form in law	1.1 Company Profile	13	
	102-6	Market the service can cover and the types of the market	2.1 Business Scope and Product Content	30	
	102-7	Organization scale	1.1 Company Profile	13	
	102-8	Report the total number of employees by employment type, contract and gender	4.2 Employee profile	61	
	102-9	Describe the organization's supply chain	3.4 Supply Chain Management	52	
	102-10	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supplychain.	1.1 Company Profile	15	
	102-11	Report whether and how the precautionary approach or principle is addressed by the organization.	2.6 Risk Management	39	
	102-12	organization sign up the external development regulation, principle, or other advocacy in economic, environmental, and social (the external CSR principle)	N/A	N/A	has not signed up any external advocate
	102-13	Participate the membership in domestic/international association and union	1.1 Company Profile	13	
Strategy 2016	102-14	Corporate Sustainability Vision and Strategy Statement	Topview sustainable development	6	
			Message from the Chairman	4	
	102-15	Statement of Key Shocks, Risks and Opportunities	Risk and opportunity analysis and management	9	
			1.3 Stakeholder discussion and analysis of major themes	20	
			2.6 Risk Management	39	
Ethic and Integrity 2016	102-16	To address the value of an organization's behavior and ethical principle, the principle, the standard, and the behavior regulation.	1.2 Company Governance	16	
	102-17	Report the suggestion for looking for moral and legal behavior internally and externally and the affair related to organizational honesty and credibility, or the mechanism to report the associated doubts and questions, the frame of governance for the organization including the committee of the supreme governance unit	1.2 Company Governance	16	



## General Disclosures

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Company Governance 2016	102-18	report the suggestion for looking for moral and legal behavior internally and externally and the affair related to organizational honesty and credibility, or the mechanism to report the associated doubts and questions, the frame of governance for the organization including the	Topview sustainable development 1.2 Company Governance	6 16	
	102-19	Explain that the highest governance body targets the economic, environmental, and social, and the flow of authorizing the higher rank management level and some other employees	1.2 Company Governance	16~17	
	102-20	Indicate whether the organization has appointed operational management to be responsible for the economics, environment, and social subject And whether directly report to the supreme governance	1.2 Company Governance	16~17	
	102-21	process of mutually consulting between stakeholders and the supreme governance unit for the economics, environment, and social subject. If it is authorized after the consulting, to address the responsible unit and the feedback procedure to the supreme governance unit	1.2 Company Governance 4. Employee relationship	16~17 58	
	102-22	Composition of the supreme governance unit and its committee	1.2 Company Governance (Corporate Organization)	16	
	102-23	whether the chairman in supreme governance unit also needed to part-time the administrative position	1.2 Company Governance	16~17	
	102-24	Nomination and selection process for the supreme governance body and its committees	1.2 Company Governance	16~17	
	102-26	supreme governing unit and high-rank management people in developing, agreement and renew organization and economics, environment and social subject related purpose, the value or announcement of mission, strategy, policy and the role of the goal.	N/A	N/A	
	102-27	Report the development and enhance the supreme governing unit' s knowledge in economics, environment, and social subject	1.2 Company Governance	16	
	102-28	The supreme governing unit' s performance on the evaluation process, the frequency, and the action to take for such an evaluation the organization in economics, environment, and social subject	1.2 Company Governance	16	
	102-29	supreme governing unit at identification and the shock to the management to economics, environment, and social subject, risk and the role of opportunities; whether the consulting to skate holder is applied to be supportive to the supreme governing unit' s identification and management to economics, environment, and social subject.	analysis and management of the risk and opportunities 1.2 Company Governance	9 16	
	102-30	Effectiveness for the supreme governing unit review the risk management	analysis and management of the risk and opportunities 1.2 Company Governance	9 16	
	102-31	Supreme governing unit reviews the shock to the subject of economics, environment, social, risk, and the opportunities' frequency.	1.2 Company Governance	16	



## General Disclosures

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Company Governance 2016	102-32	Describe the highest-level committee or position responsible for formally reviewing and approving the Organizational Sustainability Report	Topview sustainable development	6	
	102-33	Address the highest governing unit procedure for the communication of important key subject	1.2 Company Governance	16	
	102-34	Address the highest governing unit nature and total numbers for the communication of important key subjects, subsequential conduct, and resolve mechanism	1.2 Company Governance	16	
	102-35	Highest governing unit and high-level management people 's salary policy.	N/A	N/A	
	102-36	address the procedure to decide the salary, whether the salary consultant participated in the procedure to decide the salary, whether they participate independently, and the relationship between the salary consultant and some others in the company.	N/A	N/A	
	102-37	If applicable, to address how to search the stakeholder's opinion on salary and consider it, including salary policy and the voting results for the proposal.	N/A	N/A	
	102-38	The total reward for the person acquire annual and organizational highest total reward and (excluding the person with the highest income) and the ratio of the median of the total reward of all the employees (to be divided based on the importance of business spot)	N/A	N/A	
	102-39	Increasing rate of the total reward for the person acquire annual and organizational highest total reward (excluding the person with the highest income) and the ratio of the median of the increasing rate for the total reward of all the employees (to be divided based on the importance of business spot)	N/A	N/A	
stakeholders engagement 2016	102-40	Stakeholders participation and a name list	1.3 stakeholder's engagement and analysis for significant subjects	20	company has not signed up any group negotiation agreement with the employee
	102-41	Employee ratio for the consensus reached of the employer-employee negotiations	N/A	N/A	
	102-42	Address the base to choose the stakeholder	1.3 stakeholder's engagement and analysis for significant subjects	20	
	102-43	Address the way of participation of the stakeholder	1.3 stakeholder's engagement and analysis for significant subjects	20	
	102-44	Report the subject the stakeholder cares about and the way to feedback	1.3 stakeholder's engagement and analysis for significant subjects	20-25	





## General Disclosures

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Report the profile 2016	102-45	Report the entity of the company to be covered	About the Report	3	
	102-46	Process to define the content of the report and a boundary of the subject	About the Report Stakeholder engagement and analysis for significant subjects	3 20~25	
	102-47	List up all the significant subject	1.3 stakeholder's engagement and analysis for significant subjects	20~25	
	102-48	re management the reason and results of the report in the past	N/A	N/A	
	102-49	significant subjects and subjects boundaries and differences with the report in the past	1.3 stakeholder's engagement and analysis for significant subjects	20~25	
	102-50	Report period	About the Report	3	
	102-51	Publish date for the last report	About the Report	3	
	102-52	Cycle time for the report published	About the Report	3	
	102-53	Contact window for the feedback of the report	About the Report	3	
	102-54	Organization of the report to choose the way to follow	About the Report	3	
	102-55	GRI conversion table	GRI Standards conversion table	88~97	
	102-56	Policy and current actions for the organization of the report looks for external verification	About the Report	3	



## Economic Performance

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Economics effectiveness 2016	201-1	Generation and distribution of economic value,the sales revenue include, operational cost, employees salary, donation in some community investment, retained earning, the investor and payment from the government.	2.2 Operation performance	34	
	201-2	Climate change lead to a financial influence	N/A	N/A	No significant financial impact due to climate change in 2021
	201-3	Enterprise promise the welfare and compensation	4.5 Benefit	68-69	
	201-4	government gives economic subsidiary and aid	N/A	N/A	
Positioning market 2016	202-1	In all the primary operation spots, the salary for the new employee will be initiated based on the standard of gender and local minimum wage rate	N/A	N/A	
	202-2	In all the primary operation spots, hiring local residents is based on the ratio of a high ranked management level	4.2 Employee Profile	61-63	
Indirect economics influence 2016	203-1	investment of infrastructure facility and development of supporting service and the shock	6.2 Culture Activities	85	
	203-2	apparent indirect economic shock including the degree of the shock	6.2 Culture Activities	86	
Procurement Practices 2016	204-1	Ratio to purchase locally in the main operation spots	5.6 Green Procurement	83	
anti-corruption 2016	205-1	The number and the ratio, and the vital risk is defined with the business unit to proceed with the corruption risk analysis	1.2 Company Governance	16-19	
	205-2	communication and the training for the anti-corruption policy and procedure	2.4 Code of Conduct and Ethics for Employees	36	
	205-3	Incidents identified as corruption and actions taken	2.4 Code of Conduct and Ethics for Employees	36	
anti-competitive behavior 2016	206-1	Anti-competitive, anti-trust,The number of anti-monopoly lawsuits and their results	N/A	N/A	



## Environmental Topics

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Materials 2016	301-1	Materials used by weight or volume	N/A	N/A	
	301-2	Percentage of materials used that are recycled	N/A	N/A	Not applicable, No recycled materials are used
	301-3	Percentage of products sold and their packaging materials that are reclaimed by category	N/A	N/A	Not applicable, topview products belong to ODM, adopt B TO B mode. The product is shipped together with the packaging material to the customer, the ownership belongs to the customer. All, so cannot be recycled.
Energy 2016	302-1	Energy consumption within the organization	5.3 Greenhouse Gas	78	
	302-2	Energy consumption outside of the organization	N/A	N/A	
	302-3	Energy intensity.	N/A	N/A	
	302-4	Reduction of energy consumption.	5.3 Greenhouse Gas	78	
	302-5	Reductions in energy requirements of products and services.	3.1 Green Product	43	
Water and Effluents 2018	303-1	Interactions with water as a shared resource, including how and where to obtain it, consumption and emission, in how we conduct does shock from the water and the goal set up	5.4 Waste Management	81	
	303-2	Management of water discharge-related impacts	N/A	N/A	
	303-3	Water withdrawal	N/A	N/A	
	303-4	Water discharge	N/A	N/A	
	303-5	Water consumption	5.4 Waste Management	81	
Biodiversity 2016	304-1	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	N/A	N/A	
	304-2	Organization's significant influence on the diversity of creatures	N/A	N/A	
	304-3	Habitats protected or restored.	N/A	N/A	
	304-4	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	N/A	N/A	

**Environmental Topics**

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Emissions 2016	305-1	Direct greenhouse gas (GHG) emissions (scope 1)	5.3 Greenhouse Gas	78	
	305-2	Energy indirect greenhouse gas (GHG) emissions (scope 2)	5.3 Greenhouse Gas	78	
	305-3	Other indirect greenhouse gas (GHG) emissions (scope 3)	5.3 Greenhouse Gas	78	
	305-4	Greenhouse gas (GHG) emissions intensity	N/A	N/A	
	305-5	Reduction of greenhouse gas (GHG) emissions.	5.3 Greenhouse Gas	78	
	305-6	Emissions of ozone-depleting substances (ODS).	N/A	N/A	
	305-7	Ox, SOx, and other significant air emissions.	N/A	N/A	The manufacture of topview is pure product assembly,Diesel, heavy oil, etc. are not used as indirect materials in the production process,Emergency generators in utility installations have minimal impact on the environment,Therefore, the measurement of SOx and NOx is not. carried out
Waste 2020	306-1	Total water discharge by quality and destination.	5.4 Waste Management	82	
	306-2	Total weight of waste by type and disposal method.	5.4 Waste Management	82	
	306-3	Total number and volume of significant spills.	5.4 Waste Management	82	
	306-4	Disposal and transfer of waste	5.4 Waste Management	82	
	306-5	Direct disposal of waste	5.4 Waste Management	82	
Environmental Compliance 2016	307-1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	5.1 Environmental Management	75	In 2021, there will be no violations of environmental protection regulations, nor any relevant laws or fines.
Supplier Environmental Assessment2016	308-1	Percentage of new suppliers that were screened using environmental criteria.	3.4 Supply Chain Management	52	
	308-2	Significant actual and potential negative environmental impacts in the supply chain and actions taken.	N/A	N/A	



## Social Topics

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Employment 2016	401-1	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	4.2 Employee Profile	61	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	4.5 Benefits	68	
	401-3	Return to work and retention rates after parental leave, by gender.	N/A	N/A	
Labor/ Management Relations 2016	402-1	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	N/A	N/A	No, there are currently no relevant regulations
Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.6 Occupational Safety and Health	70	
	403-2	Hazard identification, risk assessment, and incident investigation	4.6 Occupational Safety and Health	70	
	403-3	Occupational health services Employee Health Care Management	4.6 Occupational Safety and Health	70	
	403-4	Worker training on occupational health and safety	N/A	N/A	
	403-5	Worker training on occupational health and safety	4.6 Occupational Safety and Health	70	
	403-6	Promotion of worker health	4.6 Occupational Safety and Health	70	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.6 Occupational Safety and Health	70	
	403-8	Workers covered by an occupational health and safety management system	4.6 Occupational Safety and Health	70	
	403-9	Work-related injuries	N/A	N/A	
	403-10	Work-related ill health	N/A	N/A	
Training and Education 2016	404-1	Average hours of training per year per employee by gender and by employee category	4.4 Career Training	66	
	404-2	Programs for skills management and lifelong learning that support the continued employability of employees.	4.4 Career Training	66	Provide statutory pension and severance pay upon retirement or termination of employment relationship.
	404-3	Percentage of employees receiving regular performance and career development reviews by gender.	N/A	N/A	
Diversity and Equal Opportunity 2016	405-1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	4.2 Employee Profile	61	



## Social Topics

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	N/A	N/A	
Nondiscrimination 2016	406-1	Total number of incidents of discrimination and corrective actions taken.	4.1 Human Rights and Anti-Discrimination	57	
Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	N/A	N/A	
Child Labor 2016	408-1	Operations of Qisda and its suppliers identified as having significant risk for incidents of child labor, and measures taken to the eective abolition of child labor	3.4 Supply Chain Management	52	
Forced and Compulsory Labor 2016	409-1	Operations of Qisda and its suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	4.1 Human Rights and Anti-Discrimination	58	
Human Rights Assessment 2016	412-1	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	N/A	N/A	
	412-2	Employee training on human rights policies or procedures.	N/A	N/A	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	N/A	N/A	
Community 2016	413-1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	6.2 Cultural Activities N/A	86	
	413-2	Operations with significant potential or actual negative impacts on local communities.	N/A	N/A	
Supplier Social Assessment 2016	414-1	Percentage of new suppliers that were screened using social criteria.	N/A	N/A	
	414-2	Significant actual and potential negative social impacts in the supply chain and actions taken.	N/A	N/A	
Public Policy 2016	415-1	Total value of political contributions by	N/A	N/A	
Customer Health and Safety	416-1	Percentage of significant product and service categories for which health and safety	3.1 Green Products	43~45	N/A
	416-2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle,	3.1 Green Products	43~45	N/A





## Social Topics

Category	GRI Code of Conduct	Core option	Related Chapter	Page	Remark
Product and Service Labeling 2016	417-1	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements.	3.1 Green Products	43~45	
	417-2	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	N/A	N/A	N/A
	417-3	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	N/A	N/A	Not applicable, Topview is a professional OEM company, and it makes electronics products for brand monitor customers.
Customer Privacy 2016	418-1	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	3.3 Customer Service	47	
Compliance of Social Economic Regulations 2016	419-1	Significant fines and number of times of violation of social and economic regulations	N/A		



# ISO 26000 Index

Core subjects and issues		Report Section	Page	Remark
Organizational Governance	Decision-making processes and structures	Message from the Chairman	4	
		Topview Corporate Sustainable Development	6	
		1.2 Company Governance	16-17	
Human Rights	Compliance Audit	4.1 Human Rights and Anti-Discrimination	58	
	Human Right Risk	4.1 Human Rights and Anti-Discrimination	58	
	Solve Complaints	4 Employee Relationship	57	
	Discrimination and Underprivileged Group	4.1 Human Rights and Anti-Discrimination	58	
		4.2 Employee Profile	61	
	Citizen and Political Rights	4.1 Human Rights and Anti-Discrimination	58	
	Economic, Social and Cultural Rights	5. Environmental Protection	75-83	
		6.2 Cultural Activities	86	
Labor Practice	Hiring Relationship	4.1 Human Rights and Anti-Discrimination	58	
		4.2 Employee Profile	61	
		3.4 Supply Chain Management	52	
	Working Condition and Social Protection	4.2 Employee Profile	61	
		4.3 Compensation Package	64	
		4.5 Benefits	68	
	Social Dialogue	About the Report	3	
		GRI Standards 對照表	88-97	
	Work Health and Safety	4.6 Occupational Safety and Health	70	
	Human Resource Development and Training	4.4 Career Training	66	
Environment	Pollution	4.6 Occupational Safety and Health	70	
		5.4 Water Resources Management	81	
		5.5 Waste Management	82	
		GRI Standard conversion table 305-6.305-7	94	



Core subjects and issues		Report Section	Page	Remark
Environment	Sustainable Resource Utilization	5.3 Greenhouse Gas	78	
		5.4 Water Resources Management	81	
		GRI Standardconversion table 301-2	93	
	Climate Change Mitigation and Adjustment	5.3 Greenhouse Gas	78	
	Natural Environment Protection and Recovery	5.4 Water Resources Management	81	
Fair Operational Practice	Anti-Corruption	1.2 Company Governance	16~17	
	Responsible Political Participation	N/A	N/A	Not involved in political activities
	Fair Competition	N/A	N/A	
	Promote Value Chain Social Responsibility	6.2 Cultural Activities	86	
	Respect IP Right	3.3 Customer Service	47	
Consumer Issue	Fair Marketing, Information and Agreement Practices	3.1 Green Products	43~45	
	Protect Consumer Health and Safety	3.1 Green Products	43~45	
	Sustainable Consumption	3.1 Green Products	43~45	
	Solutions for Consumer Service, Support, Complaint or Dispute	3.3 Customer Service	47~51	
	Consumer Data Protection and Privacy	3.3 Customer Service	51	
	Oer Necessary Service	6.2 Cultural Activities	86	
	Education and Awareness	3.1 Green Products	43~45	
Social Participation and Development	Community Participation	N/A	N/A	
	Education and Culture	6.2 Cultural Activities	86	
	Create Employment and Technology Development	3.4 Supply Chain Management	52-53	
		4.4 Career Training	66	
		6.2 Cultural Activities	86	
	Technology Development	6.2 Cultural Activities	86	
	Create Wealth and Income	2.2 Financial Performance	34	
		3.4 Supply Chain Management	52	
		6.2 Cultural Activities	86	
	Health	6.2 Cultural Activities	70	
	Social Investment	4.6 Occupational Safety and Health	86	
		6.2 Cultural Activities		

