onyx
Smart Healthcare *an ASUS assoc. co.*

2023

Onyx Healthcare
ESG Report

Table of contents

Onyx Healthcare Official Website
www.onyx-healthcare.com

Onyx Healthcare ESG
www.onyx-healthcare.com/csr_tw_1.php

1. About This Report

1.1 Introduction

Onyx Healthcare publishes the "ESG Report" to showcase the Company's ongoing efforts and achievements in corporate social responsibility. We will publish the report regularly to allow the public to understand our sustainable management strategies and achievements in the field of corporate social responsibility.

1.2 Scope of Report

The report documents in detail the Company's environmental, (E) social (S), and governance (G) performance **from January 1, 2023, to December 31, 2023.** Some of the data dates back several years for reference purposes. The public consolidated financial statements audited by a CPA will take precedence. The reporting scope is mainly Taiwan, and any exceptions will be annotated in the report.

1.3 Reporting Principles

This report is primarily structured in accordance with the "GRI Standards 2021" as released by the Global Reporting Initiative (GRI) and complies with the requirements of the Taiwan Stock Exchange Corporation Rules "Governing the Preparation and Filing of Corporate Sustainability Reports by TWSE Listed Companies". It also draws reference from the United Nations Sustainable Development Goals (SDGs), the Task Force on Climate-related Financial Disclosures (TCFD), and the Sustainability Accounting Standards Board (SASB). The appendix of this report includes a GRI standards comparison table, and information on climate-related information disclosure by listed companies, for stakeholders' reference.
The data verification in this report focuses on the year 2023, with certain performance metrics tracing back to previous years (2022 and 2021) for reference.

1.4 External Verification and Assurance

The data disclosed in this report has been verified by GREAT Certification according to the AA1000 Assurance Standard V3 for Type 1 Moderate Assurance Level. This verification confirms compliance with the 2021 GRI Standards, and the assurance statement is provided in the appendix for reference.

1.5 Report Management

The report content is composed in Traditional Chinese, with data provided by responsible personnel from relevant departments, reviewed by their supervisors for accuracy and completeness, compiled by the editorial team, and subsequently reviewed by the Sustainability Development Promotion Team before being approved by the General Manager and Chairman. It is then published on the Company's official website and uploaded to the Market Observation Post System.

Onyx Healthcare Inc.

▶ **Equity Structure:** Domestic Legal Entities: 55.98%, Domestic Individuals: 40.77%, Foreign Institutions and Individuals: 3.25%

▶ **Capital:** NT$330 million

▶ **Address:** 4F, No. 135, Lane 235, Baoqia Road, Xindian District, New Taipei City

▶ **TEL** ： +886-2-8919-2188　　▶ **FAX** ： +886-2-8919-1699

▶ **Official website** ： https://www.onyx-healthcare.com/

▶ **Report Link:** https://www.onyx-healthcare.com/csr_tw_6.php

Operational Location Information		
Location Name	Location Type	Address
ONYX HEALTHCARE INC. (HQ)	Factory	4F., No. 135, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231028 , Taiwan (R.O.C.)
ONYX HEALTHCARE INC. (NTUST)	Office	7F 8F IA Buliding, No. 43, Sec. 4, Keelung Rd., Da'an Dist., Taipei City, 106335, Taiwan (R.O.C.)
ONYX HEALTHCARE USA, INC.	Office	324 W. Blueridge Ave., Orange, CA 92865
ONYX HEALTHCARE EUROPE B.V.	Office	Primulalaan 42, 5582 GL Waalre, Netherlands
ONYX HEALTHCARE SHANGHAI INC.	Office	20F, unit D. GEM Building, No.487 Tianlin Road. Shanghai, China

1.6 Report Issuance

Report Information Disclosure Period: January to December 2023
Report Publication Frequency: Annually

Date of publication of the previous report ▶	Current Edition Release Date ▶	Next Edition Release Date
June 2023	**August 2024**	**Scheduled for August 2025**

There have been no significant changes in the Company's organization or the scope of the reporting period this year. To materialize green environmental protection and promote the paperless movement, the report will be published electronically on the Company's website.

Contact information

Please feel free to contact us if you have any feedback or inquiries about this report.

▶ **Onyx Healthcare Inc. CEO Office Mr.Huang**

▶ TEL: +886-289192188#2016　　FAX:+886-2-8919-1699　　▶ E-mail: Jasonhuang2@onyx-healthcare.com

▶ Official Website: https://www.onyx-healthcare.com/csr_tw_1.php

2. Sustainable Governance and Vision

2.1 Message from the Management

Onyx Healthcare has always upheld the business philosophy of "People-orientation, Honesty and Integrity, Excellence and Innovation, and Customer Respect" as it focuses on the R&D and operation of medical computer equipment. We remain committed to implementing four major sustainability policies: valuing corporate governance, fulfilling corporate commitments, expanding social engagement, and promoting environmental sustainability. With a keen focus on sustainable operations and ESG (Environment, Social & Governance) issues, we reference the United Nations' 17 Sustainable Development Goals (SDGs) to identify significant topics. Through the Sustainability Development Promotion Team, we assess risks and opportunities related to its core business, driving various initiatives. The results of these efforts are reported to the Sustainable Development Committee and the Board of Directors, addressing ESG management risks and enhancing social impact.

In terms of Honesty and Integrity, we vigorously promote corporate governance and the operation of the Board of Directors. Furthermore, it has formulated the "Business Integrity Code of Conduct" to materialize business integrity, as well as strives to implement information transparency and rationalization, thereby balancing the rights of every stakeholder.

In relation to employee welfare, we respect our employees and gender equality, and planned various remuneration, welfare, and training systems to create a high-quality workplace with qualities such as "technology, culture, and beautiful life". This year, we collaborated with the Ministry of Education and National Taiwan Normal University, and joined the Friendly Family Business Alliance. In addition, Onyx Healthcare also received a certificate of appreciation from the Ministry of Education. By internalizing family education into the workplace, we hope to improve our employees' living knowledge and let them strike a balance between work and family, thereby realizing a "win-win situation between work and family".

Concerning social engagement, Onyx Healthcare has engaged in the long-term promotion of technology education as well as encourages and guides our colleagues to participate in public welfare activities. We also consolidate external resources including the Aaeon Foundation and nearby enterprises to gather the collective strength of the public for the sake of advancing rural education, cultural care, and looking after unprivileged groups. For example, Tech Wonderland has been held for four consecutive years since it was launched in 2018. Through itinerant campus exhibitions inspired by themes such as life science and technology, modular science and technology digital teaching materials, popular science experience, and DIY activities, as well as a three-day and two-night science and technology exploration tour, the Company aims to let rural students experience diverse science and technology and environmental industries so that schoolchildren in rural areas with limited resources can be given a chance to broaden their technological horizons. In addition, we also want to take the opportunity to cultivate their environmental protection awareness. It is hoped that through high-quality education, the concept of sustainable development can be ingrained in the minds of our future next generations, thereby generating more opportunities.

According to the National Development Council, the proportion of Taiwan's elderly population will exceed 40% in 2065, meaning that every 1.2 producers in Taiwan will have to support one elderly person. In response to the critical population issues Taiwan will face in the future, digital, smart, and telemedicine products and services are the trend of the future medical industry. Meanwhile, artificial intelligence (AI) and the Internet of Things (IoT) have already become essential technologies in people's lives.

To expedite the cultivation of AI talents and developments in the industry, we also support SDG 3 "Good Health and Well-being" and SDG 4 "Quality Education". In 2022, we teamed up with the National Taiwan University of Science and Technology to establish the Medical AI Onyx Healthcare - NTUST AI Joint Research Center. By cultivating talents in vocational colleges and combining their professional knowledge, the Company can provide one-stop services including integrated medical AI modeling and simulation, software/hardware design, and manufacturing operations for our global healthcare clients. Furthermore, we will develop successful medical AI products for them and make positive contributions to the healthcare industry.

Thanks to the collective efforts of our colleagues, Onyx Healthcare has demonstrated a remarkable performance in revenue despite the pressure of global inflation and tightening monetary policy. In 2023, the Company generated NT$1.49 billion in revenue, our best performance to date. We also received the "Enterprise Innovation Award" at the 20th National Industrial Innovation Award for our achievements in technological innovation. We would like to thank all our colleagues for their concerted efforts to facilitate the Company's growth, as well as the support of our global customers, distributors, and supplier partners. Although the revenue performance and award are an acknowledgment of our efforts, the also serve as a reminder that we still have plenty of room for improvement. In the future, we will remain steadfast and continue to work hard for society and to realize our commitment and vision toward corporate social responsibility.

Onyx Healthcare Inc. Chairman YS Chuang

2.2 Commitment to Sustainable Development

Onyx Healthcare is committed to pursuing corporate growth and sustainable operations, with the continuous advancement of corporate sustainability as its primary goal. This involves compliance with regulations, enhancing employee care, ensuring workplace health and safety, protecting the environment, improving shareholder rights, maintaining financial transparency, encouraging employees to develop physical well-being, organizing internal company sports competitions, actively promoting social welfare and charitable activities, sponsoring or partici-pating in external sporting events, and fulfilling corporate citizenship responsibilities. We remain steadfast in implementing and demonstrating our commitment to the principles of sustainable operations and sustainable development:

Adherence to local laws & regulations

Providing a healthy & safe workplace environment

Protecting labor rights & improving working conditions.

Creating company value & enhancing shareholder equity.

Ensuring financial transparency

Conserving energy & reducing environmental pollution.

Establishing win-win partnerships with suppliers & customers

Participating in social welfare & philanthropic activities.

Group-wide (Global) Greenhouse Gas (GHG) Reduction Goals:

YEAR	Goals
2023	• Reduce Scope 1 and Scope 2 carbon emissions by 50% from the 2021 baseline. • Reduce Scope 3 carbon emissions from the procurement of goods and services and the use of sold products by 30% from the 2021 baseline.
2050	• Achieve a 90% reduction in Scope 1, Scope 2, and Scope 3 carbon emissions

2.3 Vision for Sustainable Development

Onyx Healthcare has always upheld the business philosophy of People-orientation, Honesty and Integrity, Excellence and Innovation, and Customer Respect while focusing on our core business of medical IT equipment. Besides striving for corporate growth and business profit, we continue to materialize our commitment to corporate sustainability based on the ESG (environmental, social, governance) framework. Sustainable vision

Looking ahead, we will focus on the abovementioned corporate commitments to formulate corporate social responsibility visions that are in line with the sustainable operation of the company through regular inspections and internal/external stake-holder communication and feedback. In order to achieve corporate sustainability and fulfill our corporate social responsibility, and work together with our colleagues to realize the goal of becoming a good corporate citizen. Consequently, we will strive to realize the following corporate social responsibility vision of Onyx Healthcare:

The Company grows with employees, provides them with a healthy and safe workplace, encourages them to partake in internal/external sports competitions, and enhances their knowledge and skills.

Cultivate the spirit of public welfare and service of Onyx Healthcare employees to unleash the Company's energy and fulfill our social responsibility.

The Company shares profit with shareholders to improve management structure, and operating process, and generate benefits for shareholders.

The Company creates a win-win situation with suppliers and customers and upholds ethical and eco-friendly procurement, production, and sales principles.

Sustainable development of the Company and the environment, practice "Environmental Protection, Energy Conservation, and Love Earth", as well as implement environmental protection measures.

The Company works with the government, complies with government policies and regulations, and vigorously shapes the direction of corporate development.

The Company upholds a friendly relationship with communities to unleash collective strength, maintain a community environment, and create ant arts space.

The Company flourishes with society, sustains arts and culture, promotes technology education, and participates in public welfare activities to engender a beautiful life and the spirit of environmental protection.

Introduce the management philosophy of NPOs to unleash the greatest benefit, and join forces with relevant organizations to expand the power of public welfare.

2.4 Sustainable Development Policies

Valuing Corporate Governance

We adhere to local government laws and policies, sharing profits with our shareholders. Each year, we participate in corporate governance evaluations, analyzing the results and ensuring compliance with legal policies. Areas identified for improvement, based on available resources, are prioritized and specific measures are implemented to enhance outcomes, which are reflected in subsequent evaluations

Fulfilling Corporate Commitments

We foster partnerships, advancing together with customers, suppliers, and employees. Each year, we conduct regular surveys on customer satisfaction and employee-friendly workplaces. We evaluate the results of these surveys, making immediate adjustments and improvements where existing resources allow. For aspects that cannot be addressed immediately, we communicate and explain them at appropriate times. Regarding suppliers, we require all to sign a "Quality and Environmental Concept Advocacy Letter". Long-term, key partners who collaborate with us multiple times a year are asked to complete a "Quality and Environmental Management System and Code of Conduct Questionnaire" and sign an "Integrity Transaction Statement", ensuring aligned goals for mutual progress and growth.

Expanding Social Engagement

We cultivate the spirit of public welfare and service to unleash the Company's energy and fulfill our social responsibility. In addition to inviting employees and their families to volunteer in charitable activities, we also engage in public service with customers, suppliers, and companies within our industrial area to spread goodwill and amplify our positive societal impact.

Promoting Environmental Sustainability

We adhere to environmentally friendly procurement, production, and sales principles to achieve corporate and environmental sustainability. We actively seek government guidance and resources on green energy, aiming to enhance efficiency in R&D, production, and sales while contributing to environmental protection.
Onyx Healthcare is committed to addressing the impact of climate change on the environment and ecology by achieving "corporate self-regulated carbon reduction". We establish systems, set measurable environmental goals, and implement specific plans or actions to reach a low-carbon society.

Corporate Governance

Corporate Commitments

Social Inclusion

Environmental Sustainability

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2.5 Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs), launched in 2015, outline 17 goals and 169 targets to guide member states and global corporations towards sustainable development by 2030.

Onyx Healthcare integrates these goals into its business strategy, expanding its focus from purely economic performance to include environmental compliance and other regulatory adherence. We aim to improve employee benefits to retain talent, eliminate workplace inequalities, reduce wastewater and GHG emissions, and engage suppliers in environmental improvements and workplace enhancements. Looking forward, Onyx Healthcare is committed to making significant contributions to sustainable development and fulfilling its corporate social responsibilities.

SUSTAINABLE DEVELOPMENT GOALS

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1 NO POVERTY

Details

Target 1.4
Equal Rights to Ownership, Basic Services, Technology and Economic Resources

Onyx Healthcare's Response
- We offer wages above legal requirements and competitive benefits, allowing employees to work with dignity and improve their personal and family economic standards.
- Employee salaries are adjusted based on company profitability to enhance team loyalty.

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3 GOOD HEALTH AND WELL-BEING

Details

Target 3.9
Reduce Illnesses and Death from Hazardous Chemicals and Pollution

Onyx Healthcare's Response
- We strictly adhere to regulations regarding the use of specific chemicals, demanding that suppliers restrict or prohibit listed hazardous substances.
- We use environmentally friendly and non-toxic raw materials that comply with the standards of WEEE (Waste Electrical and Electronic Equipment Directive), RoHS (Restriction of Hazardous Substances Directive), and REACH (European Union's Regulation on Registration, Evaluation, Authorization and Restriction of Chemicals), including SVHC (Substances of Very High Concern) and Annex 17 restricted substances.

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4 QUALITY EDUCATION

Details

Target 4.5 Eliminate All Discrimination in Education
Target 4.7 Education for Sustainable Development and Global Citizenship

Onyx Healthcare's Response
- Employees from different business sectors are provided with occupational training to ensure equal access to professional development opportunities.
- Courses on sustainable development, workplace equality, and labor rights are offered to encourage participation among colleagues.

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5 GENDER EQUALITY

Details

Target 5.1 End Discrimination Against Women and Girls
Target 5.4 Value Unpaid Care and Promote Shared Domestic Responsibilities

Onyx Healthcare's Response
- Gender is not a factor in employee hiring, evaluation, or promotion processes.
- All employees, regardless of gender, have the right to apply for parental leave.

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6 CLEAN WATER AND SANITATION

Details

Target 6.6
By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.

Onyx Healthcare's Response
- Our ten-year tree planting commitment aims to protect forests by planting 15,000 saplings. This initiative can absorb 18,000 kilograms of carbon emissions annually and further assist in preserving local pollinator ecosystems and nurturing water sources.

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8 DECENT WORK AND ECONOMIC GROWTH

Details

Target 8.5 Full Employment and Decent Work with Equal Pay
Target 8.7 End Modern Slavery, Trafficking and Child Labour
Target 8.8 Protect Labour Rights and Promote Safe Working Environments

Onyx Healthcare's Response
- Gender is not a factor in employee hiring, evaluation, or promotion processes.
- Employee salaries are adjusted based on company profitability to enhance team loyalty.
- Labor rights are respected, including the prohibition of child labor and any form of workplace discrimination.
- Duties for maternity employees are adjusted according to the law to reduce workload and provide substantial protection.
- An occupational safety and health management system is implemented to effectively improve workplace safety.

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9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Details

Target 9.5 Enhance Research and Upgrade Industrial Technologies

Onyx Healthcare's Response
- The number of R&D team members increases annually, accounting for approximately 25% of the total workforce, with R&D spending reaching 79 million in 2023.

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10 REDUCED INEQUALITIES

Details

Target 10.2 Promote Universal Social, Economic and Political Inclusion
Target 10.3 Ensure Equal Opportunities and End Discrimination

Onyx Healthcare's Response
- Recruitment, evaluation, and promotion mechanisms do not consider age, gender, disability, race, nationality, religion, economic status, or any other identity differences.
- An employee whistleblower channel is in place, along with a comprehensive process to protect whistleblowers.

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12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Details

Target 12.5 Substantially Reduce Waste Generation

Onyx Healthcare's Response
- Green packaging design incorporates recyclable, reusable, and easy-to-disassemble elements in the design. In terms of mechanical design, 90% of the models with double-layer packaging have been replaced by reinforced single-layer packaging.
- The packaging cardboard box is made of eco-friendly pulp and complies with recycling standards. Besides using reusable and recycled EPE, some packaging materials for agency products have been reduced and reused for multiple shipments to lower overall usage.
- Onyx requires suppliers to recycle and reuse packaging materials, maintaining and increasing the number of suppliers capable of such practices.

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13 CLIMATE ACTION

Details

Target 13.3 Build Knowledge and Capacity to Meet Climate Change

Onyx Healthcare's Response
- An energy-saving and carbon reduction strategy is integrated into organizational management systems, with ISO14064-1 and GHG Protocol GHG management project management systems established in 2023.
- The medium-term plan will introduce the ISO14067 carbon footprint management system.
- While the long-term plan aims to drive social sustainable development by developing ISO 14068 carbon-neutral products.

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14 LIFE BELOW WATER

Details

Target 14.1 Reduce Marine Pollution

Onyx Healthcare's Response
- Beach cleaning activities focus on "plastic reduction" and "waste reduction" to care for the planet. Since 2020, Onyx has adopted the Wanli coa stline in New Taipei City to combat marine pollution and protect marine ecosystems. In 2023, beach cleaning activities involved 160 participants, a 23% increase from last year, and collected a total of 144.3 kg of beach waste throughout the year.

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15 LIFE ON LAND

Details

Target 15.2 End Deforestation and Restore Degraded Forests

Onyx Healthcare's Response
- In 2023, Onyx Healthcare collaborated with the Luodong Forest District Office to adopt a 0.89-hectare forest in the Lot 139, Yuijie (Yukeng) Pingding Section, Ruifang District, New Taipei City. Through the Company's tree planting funds, we assisted the office in reclaiming the land from illegal farming and planning to plant 1,335 saplings.

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16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Details

Target 16.6 Develop Effective, Accountable and Transparent Institutions
Target 16.7 Ensure Responsive, Inclusive and Representative Decision-Making

Onyx Healthcare's Response
- Corporate governance is strengthened through internal controls to ensure compliance with company regulations, supported by independent reporting channels and a complete whistleblowing process.
- Through stakeholder communication, we understand their requirements and expectations of the Company and report to the Board of Directors regularly.

2.5 Sustainable Development Goals

The sustainable development goals include 17 goals and 169 detailed goals.

Goal 1
End poverty in all its forms everywhere.

Goal 2
End hunger, achieve food security & improved nutrition & promote sustainable agriculture.

Goal 3
Ensure healthy lives & promote well-being for all at all ages.

Goal 4
Ensure inclusive & equitable quality education & promote lifelong learning opportunities for all.

Goal 5
Achieve gender equality & empower all women and girls.

Goal 6
Ensure availability & sustainable management of water & sanitation for all.

Goal 7
Ensure access to affordable, reliable, sustainable & modern energy for all.

Goal 8
Promote sustained, inclusive & sustainable economic growth, full & productive employment & decent work for all.

Goal 9
Build resilient infrastructure, promote inclusive & sustainable industrialization & foster innovation.

Goal 10
Reduce inequality within & among countries.

Goal 11
Make cities & human settlements inclusive, safe, resilient & sustainable.

Goal 12
Ensure sustainable consumption & production patterns.

Goal 13
Take urgent action to combat climate change & its impacts.

Goal 14
Conserve & sustainably use the oceans, seas & marine resources for sustainable development.

Goal 15
Protect, restore & promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, & halt & reverse land degradation & halt biodiversity loss.

Goal 16
Promote peaceful & inclusive societies for sustainable development, provide access to justice for all & build effective, accountable & inclusive institutions at all levels.

Goal 17
Strengthen the means of implementation & revitalize the global partnership for sustainable development.

2.6 Organizational Structure for Sustainable Development

To achieve the goal of sustainable development, establish a sound corporate governance system, and fulfill our corporate social responsibility, we have formed a Sustainable Development Committee based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" stipulated by the Taiwan Stock Exchange Corporation and the Taipei Exchange. The committee is in charge of the proposal and implementation of corporate sustainable development policies or systems, and regularly reports to the Board of Directors to internalize corporate social responsibility into the Company's value culture, as well as adequately manage relevant environmental and social risks and impacts so that the Company can strive to become an outstanding corporate citizen and enhance its brand value.

The Sustainable Development Committee, chaired by Chairman Chuang, Yung-Shun, comprises eight subgroups focusing on corporate governance, corporate commitment, social participation, and environmental sustainability. The organizational structure operates as follows:

Sustainability Development Promotion Team

Board of Directors Chairman

Sustainable Development Committee

Sustainability Development Promotion Team

Execution Team

ESG Team

Sustainable R&D
- Enhance energy efficiency
- Utilize eco-friendly materials

Green Design
- Clearly define design objectives
- Optimize design for sustainable material selection
- Conduct carbon footprint and lifecycle analysis

Responsible Production
- Improve energy efficiency
- Optimize manufacturing processes
- Recycle excess materials

Sustainable Supply Chain
- Set emission reduction targets for the supply chain
- Establish supplier standards
- Implement economic incentives and education programs

Corporate Governance
- Compliance with Laws and Regulations
- Risk Management
- Information Disclosure

Social Inclusion
- Support social welfare
- Promote education in underserved areas
- Engage in public welfare activities

Environmental Sustainability
- Develop sustainable strategies
- Set and execute sustainability goals
- Draft ESG sustainability reports

Workplace Well-being
- Foster respect, support, and communication
- Promote health and well-being
- Cultivate talent development

- Two meetings are held annually.
- Formulate policies and guidelines, and establish goals and action plans.
- Track the progress and performance of the action plans.
- Present reports at the board of directors meeting.

ES**G**

Corporate Governance

3. Corporate Governance

Onyx Healthcare has always upheld the business philosophy of "People-orientation, Honesty and Integrity, Excellence and Innovation, and Customer Respect", focusing on the R&D and sales of medical computer equipment while striving to establish an efficient corporate governance structure, reinforcing the functions of the Board of Directors and functional committees, as well as enhance information transparency and respect and protect stakeholder rights.

2023 Performance highlights

Annual operating income increased by 50.2%

to **NT$ 218,122 thousand.**

Reelection is conducted after serving two terms
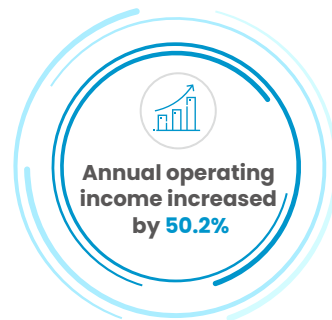
Strengthen the independence of the Board of Directors

Ranked among the top 20% of all TPEx-listed companies

in the corporate governance evaluation results for **six consecutive years**

SDGs

1 NO POVERTY

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

3.1 Company Overview

3.1.1 Company Profile

Since founded on February 2, 2010, Onyx Healthcare has been dedicated to the R&D, manufacturing, and sales of medical computer-related products under our proprietary brand. We aspire to become the world's leading supplier of medical information equipment and are committed to the application of products in medical care automation. The Company is now one of the top three medical computer suppliers in Europe and the U.S.

Onyx adopts a two-pronged approach of proprietary brand and customized design and production to achieve a complementary win-win strategy and collective growth. Provide high-end, high-quality, and high-added value physiological monitoring system, medical equipment controller, patient long-term care system, mobile medical devices, nursing care system, and medical-grade power system to realize technology development and environmental protection via the product design principles of environmental sustainability and green energy. At the same time, Onyx offers integrated, durable computer platforms and medical information product solutions to improve the convenience of medical personnel, alleviate the workload, and fulfill our corporate responsibilities.

Onyx Healthcare is marketed globally under the Onyx brand, and its trademark is registered in over 30 countries worldwide. Starting in Europe, which places stringent demand on quality, we have created a medical professional channel in Europe and the U.S., as well as established subsidiaries across three major continents (U.S./The Netherlands/China), boasting more than 50 medical professional retailers globally. We have attended major medical exhibitions in different regions including DMEA in Germany, HiT in France, HIMSS in America, ARAB Health in Dubai, CMEF in Shanghai, MedTec in Tokyo, and Medical Taiwan to forge long-term, sturdy relationships with global suppliers, earning the recognition of major medical equipment manufacturers such as GEHC, Philips, Siemens, Bayer, and Alcon.

Mission, Vision, Core Values

Mission: Creating Value for a Better Life

Onyx Healthcare leverages Taiwan's technological strengths, integrating medical technology with healthcare services. In alignment with global trends in health technology and an aging population, we offer comprehensive smart healthcare solutions, including digital health, mobile care, remote monitoring, and personalized health management. Our business philosophy and governing principles are "Integrity and Reliability, Excellence and Innovation, Global Perspective, and Sustainable Growth".

Vision: To provide superior medical products, services, & intelligent solutions, becoming the preferred partner & a world-class benchmark for global medical manufacturers & institutions.

We employ a dual-track strategy of own-brand and customized design production to achieve complementary growth, enhancing revenue and profitability.

Core Values: Proactive and Responsible Team Spirit

Our management policy emphasizes "Proactive and Prompt Service, Professional Excellence, Technical Leadership, and Customer Satisfaction", along with "Regulatory Compliance, Safety First, Quality Supremacy, and Social Responsibility". We collaborate with suppliers to uphold ethical and environmental standards in procurement, production, and sales, creating win-win outcomes.

Worldwide Offices

Taiwan	**Headquarter** 4F., No. 135, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231028, Taiwan (R.O.C.) TEL +886-2-89192188
USA	**Onyx USA** 324 W. Blueridge Ave., Orange, CA 92865, USA TEL: +1-714-792-0774
Europe	**Onyx Europe** Primulalaan 42, 5582 GL Waalre, The Netherlands TEL: +31-(0)499-745600
China	**Onyx Shanghai** 20F, unit D,GEM Buliding, No.487 Tianlin Road, Shanghai, China TEL: +86-021-6495 6588

Waalre,NL
Sales/RMA Service

China Factory
Production / Logistic
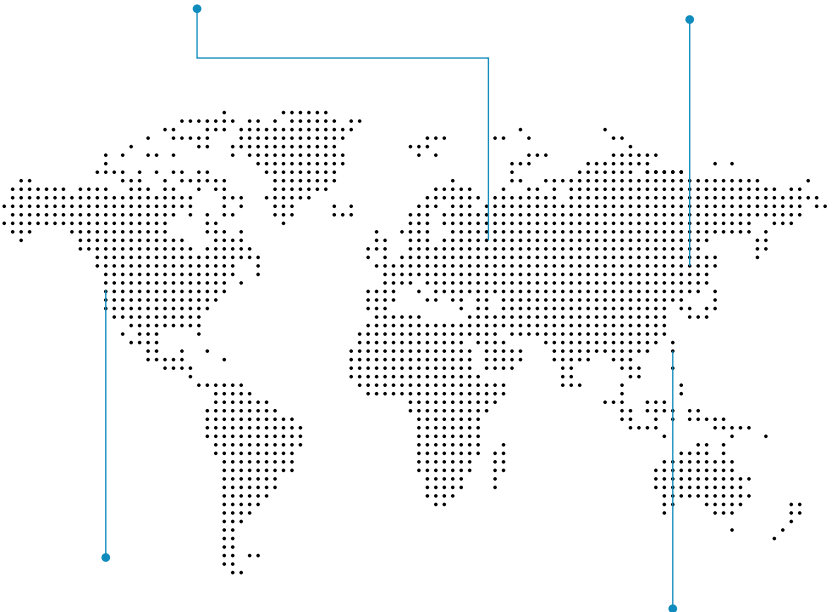
Orange,USA
Sales/RMA Service / Tech Support

HQ Taipei,Taiwn
Design / Maunfacturing/ Logistic / RMA Service/ Tech Support

3.1.2 Organizational Chart
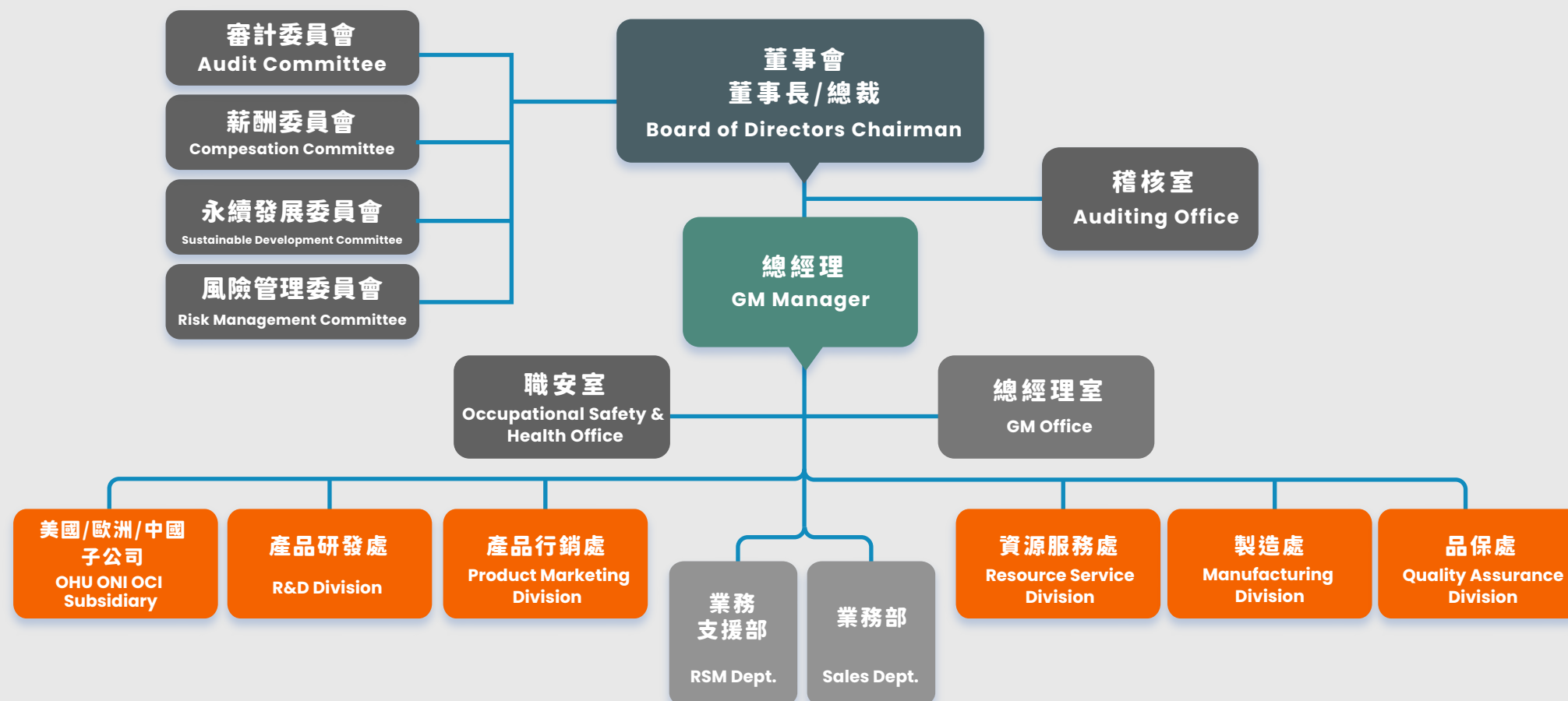
- 審計委員會 Audit Committee
- 薪酬委員會 Compesation Committee
- 永續發展委員會 Sustainable Development Committee
- 風險管理委員會 Risk Management Committee
- 董事會 董事長/總裁 Board of Directors Chairman
- 稽核室 Auditing Office
- 總經理 GM Manager
- 職安室 Occupational Safety & Health Office
- 總經理室 GM Office
- 美國/歐洲/中國 子公司 OHU ONI OCI Subsidiary
- 產品研發處 R&D Division
- 產品行銷處 Product Marketing Division
- 業務支援部 RSM Dept.
- 業務部 Sales Dept.
- 資源服務處 Resource Service Division
- 製造處 Manufacturing Division
- 品保處 Quality Assurance Division

3.1.2 Organizational Chart

Departmental Responsibilities

Department	Main Responsibilities
Auditing Office	1. Establish and manage the Company's internal control and audit systems. 2. Conduct audit operations. 3. Track corrective measures for internal control deficiencies and anomalies. 4. Report audit results. 5. Ensure effective implementation of internal control and management regulations of the Company.
Occupational Safety & Health Office	1.Formulate occupational hazard prevention and emergency response plans, guide related departments in implementation. 2.Plan and supervise labor safety and health audits and management across departments. 3.Plan and supervise inspection of safety and health facilities. 4.Plan and supervise personnel in routine, periodic, and focused inspections, hazard awareness, and work environment assessments. 5.Plan and implement labor safety and health education and training. 6.Plan labor health checks and implement health management. 7.Supervise investigations, handling, and statistical analysis of occupational diseases, injuries, disabilities, and fatalities. 8.Implement safety and health performance management assessments and provide consultation services. 9.Provide labor safety and health management information and recommendations. 10.Address other related matters in labor safety and health management.
R&D Devision	1.Review and confirm product research and development, and design. 2.Draft engineering specifications. 3.Review and maintain R&D and engineering documentation. 4.Execute project development targets. 5.Provide technical support for mass production mass production in the production unit. 6.Manage and execute product function tests and quality assurance.
Product & Marketing Division	1.Develop new markets and customers, be responsible for product promotion, introduction, and sales. 2.Plan, edit, design, produce, and update the corporate website. 3.Plan and execute external exhibitions. 4.Write and outsource the production of corporate materials, publications, promotional items, and press releases. 5.Estimate and review project development costs and expenses. 6.Assist and resolve anomalies in production and quality control units.
Sales Department	1.Set and execute business targets. 2.Investigate and develop domestic and international markets. 3.Achieve business targets and maintain customer relationships & service.
RSM Department	1.Manage order operations, record-keeping, product import/export, customs clearance, and payment tracking.

Department	Main Responsibilities
Resource Service Division	1.Maintain and control internal information systems. 2.Supervise personnel, administration, and general affairs operations. 3.Coordinate communication for important meetings such as board and shareholder meetings. 4.Manage daily accounting processes and financial statement preparation. 5.Manage tax and related legal matters. 6.Manage exchange and interest rate risks. 7.Manage operating funds and liquidity. 8.Plan and review budget preparation.
Manufacturing Divison	1.Manage and plan the production department. 2.Plan and execute capacity management. 3.Manage expenses and procurement for production units. 4.Manage and audit production demand, control, and review. 5.Control production lead times. 6.Plan and manage warehouse management and materials operations. 7.Control and report obsolete materials. 8.Manage and audit procurement operations. 9.Review procurement negotiations and control costs. 10.Plan and research product mass production and processes.
Quality Assurance Division	1.Conduct design verification and quality control. 2.Execute product certification and regulatory maintenance. 3.Provide product maintenance and customer service post-shipment. 4.Manage and maintain technical documents and quality systems. 5.Inspect incoming materials, process control, and shipment inspection. 6.Assist and resolve quality issues in production units. 7.Address and track quality issues with suppliers. 8.Guide, audit, and evaluate suppliers. 9.Introduce and manage quality concepts and systems.

3.1.3 Company history and accolades in 2023

Year	Company history and accolades
2010	February: Onyx Healthcare Inc. was founded with a total capital of NT$30,000 thousand to provide reliable, high-quality medical computer solutions.
2011	August: Passed ISO 9001:2008 international quality certification and ISO 13485:2003 medical equipment industry quality management system certification. November: Founded subsidiary ONYX HEALTHCARE USA, INC. in the U.S
2012	March: Cash capital increase of NT$45,000 thousand to reach a total capital of NT$75,000 thousand. April: Founded subsidiary ONYX HEALTHCARE EUROPE B.V. in the Netherlands.
2013	March: The Company's 10-inch android smart patient infotainment terminal (ONYX-BE100) and smart high-end medical imaging processing system (Zeus Series) won the 2013 Taiwan Excellence Award The Company's smart high-end medical imaging processing system (Zeus-247S) won the Zorg & ICT Innovation Award 2013. December: Capitalized NT$21,600 thousand of earnings, reaching a total capital of NT$96,600 thousand.
2014	April: The Company's 7" rugged medical tablet (MD70-PRO) won the 2014 Taiwan Excellence Award. August: Capitalized NT$33,810 thousand of earnings, reaching a total capital of NT$130,410 thousand. September: Founded subsidiary Onyx Healthcare (Shanghai) Inc.
2015	April: The Company's UPS-supported mobile medical platform (Venus-191) and medical computer display (ONYX-BE381) won the 2015 Taiwan Excellence Award. August: Capitalized NT$13,041 thousand of earnings, reaching a total capital of NT$143,451 thousand. December: Public offering of the Company's shares
2016	January: Registered on the Emerging Market board with Taipei Exchange (TPEx) February: Passed certification for ISO 14001: 2015 - Environmental management. August: Capitalized NT$14,345 thousand of earnings, reaching a total capital of NT$157,796 thousand. October: Won the 25th National Award of Outstanding SMEs, 19th Rising Star Award, and 23rd Taiwan SMEs Innovation Award. December: Shares were listed for trading on TPEx.
2017	January: Cash capital increase of NT$24,090 thousand to reach a total capital of NT$181,886 thousand. February: The Company's all-in-one integrated bedside multimedia infotainment unit, fanless medical computer, lightweight medical UPS and dual-expansion AI-ready surgical image processing system won the 25th Taiwan Excellence Award. June: Won the 4th Taiwan Mittelstand Award. August: Ranked second in the 2017 Excellence in Corporate Social Responsibility - SME Division.Capitalized NT$18,189 thousand of earnings, reaching a total capital of NT$200,075 thousand. September: The Company's bedside infotainment system, compact fanless medical computer, medical lightweight mobile power bank system, and dual expansion slot smart high-end surgical image processing system received the 25th Taiwan Excellence Award. October: Won 2017 TCSA (Taiwan Corporate Sustainability Awards). November: The Company's UPS-supported mobile medical platform (Venus) won the 14th National Innovation Award.
2018	February: The Company's rugged emergency medical tablet, automated biomonitoring system, and mobile medical UPS won the 26th Taiwan Excellence Award. August: Ranked third in the 2018 Excellence in Corporate Social Responsibility - SME Division. November: Won bronze award in the 2018 Taiwan Corporate Sustainability Awards (TCSA) - Corporate Sustainability Report Award - IT & IC Manufacturing category.
2019	February: The Company's fanless medical computer, hospital IT management software, 8-inch medical tablet, and all-in-one bedside infotainment unit won the 27th Taiwan Excellence Award. September: Ranked second in the 2019 Excellence in Corporate Social Responsibility - SME Division.
2020	February: The Company's expandable modularized fanless medical computer and 32-inch high-resolution surgical image processing system won the 28th Taiwan Excellence Award. August: Capitalized NT$55,020 thousand of earnings, reaching a total capital of NT$275,103 thousand. September: Ranked seventh in the 2020 Excellence in Corporate Social Responsibility - SME Division.
2021	February: The Company's expandable modularized fanless medical computer and 32-inch high-resolution surgical image processing system, UPS-supported mobile medical platform, and telemedicine tablets won the 29th Taiwan Excellence Award. September: Capitalized NT$27,510 thousand of earnings, reaching a total capital of NT$302,612 thousand. December: The Company's hot-swappable battery medical power bank won the 18th National Innovation Awards.The Company won the 75th Golden Merchant Awards.
2022	April: Cash capital increase of NT$30,000 thousand to reach a total capital of NT$332,612 thousand. November: The Company's AI tablet for telemedicine and emergency care won the 19th National Innovation Award.
2023	February: The Company's lightweight medical imaging AI computing platform, medical-grade hot swappable battery medical power bank, and AI augmented reality medical imaging computing platform won the 31st Taiwan Excellence Award. May: AI surgical robot medical imaging computation platform received the 2023 Best Choice Award. September: Won the (GHP) Healthcare and Pharmaceutical Awards 2023: Best Medical AI Solutions Developer 2023.November: Won the 20th National Innovation Award - Business Innovation Award.

3.1.4 2023 technology and research overview

Onyx Healthcare engages in product and technology development simultaneously because we believe that great products must be complemented by sound technology. Currently, we are focused on developing new technologies such as professional medical intelligent edge computing technology, Internet of Medical Things (IoMT), operating room integrated output technology, mobile nursing integration solution, sensing technology, medical AI platform, medical mobile power banks, and long-life battery technology, medical workstation remote management, and update technology, outdoor emergency care assistive device and machine self-diagnosis technology, and product thermal simulation analysis technology. We encourage our R&D personnel to think outside of the box and dare to experiment, as well as regularly publish their achievements internally or apply for patents. The R&D outcome will be included as new functions of new product development to constantly bolster the products' uniqueness, gain a technological advantage over our competitors, and obtain a bigger market share.

To boost R&D momentum, Onyx invests approximately 5-6% of the Company's annual revenue in R&D, and the R&D staff accounts for a quarter of the Company's workforce, with most of them being university undergraduate or graduate students. Moreover, we have engaged in industry-academia collaboration to achieve the goal of talent self-cultivation and diversification. This year, the in-service master's program includes AI cross-domain applications, big data analysis, and information security, hoping to introduce the latest information and communication technology to medical product development, so as to allow technology development to take root in Taiwan in a bid to cultivate the country's medical R&D elites.

R&D expenses over the last five years — Unit: NT$ thousand

Item	Year				
	2019	2020	2021	2022	2023
R&D expenses	68,973	68,635	79,351	86,671	79,362

Onyx Healthcare's products emphasize application on medical care automation:

	High-Acuity Task Area	The emergency department, Intensive care, labor and delivery units, neonatal ICUs, operating rooms, post-anesthesia care units, and the radiology department.
	Outpatient & nursing station	Medical image management system and daily hospital medical care system.
	Telemedicine equipment	Patient monitoring and home medical care.
	Mobile medical computer	Ambulance and outdoor emergency care
	Medical power supply & management	Medical equipment power supply, medical mobile power supply
	Medical Internet	Medical gateway, intelligent power management system
	AI Medical Equipment	Medical-grade AI accelerators and edge computing applications that support various medical imaging recognition tasks.
	Anti-bacteria coating	Anti-bacteria casing to reduce the risk of cross-infection

Education & experience of R&D personnel — Unit: Persons

YEAR	R&D personnel	Education distribution				
		Doctorate	Master	University	Vocational school	Others
End of 2020	26	0	12	14	0	0
End of 2021	28	0	13	15	0	0
End of 2022	29	0	14	15	0	0
End of 2023	30	0	14	16	0	0

3.1.5 Onyx Healthcare's main products and ser vices include

Onyx Healthcare's headquarters is situated inside the New Taipei City Science Park. The product business marketing unit and R&D team were relocated to the Taiwan Tech Onyx Building in 2020, and we collaborated with Taiwan Tech to establish the Medical AI Onyx Healthcare - NTUST AI Joint Research Center, which encompasses fields such as medical engineering, medical imaging, big data analysis, AR and VR medical training, and embedded system development. By combining professional knowledge with technology, Taiwan Tech, and Onyx can provide global healthcare customers with one-stop services that integrate medical AI modeling and simulation, software/hardware design, and manufacturing operations. At the same time, we can assist customers to develop successful medical AI products and contributes to the healthcare industry. Onyx Healthcare specializes in the development of medical computers. Our R&D focuses on the medical industry and the principle of flexibility and versatility, thus we can respond to market demand and understand industrial technology more quickly than our competitors. The number of R&D personnel of Onyx Healthcare accounts for one-fourth of the company, with an average seniority of more than six years, and the immense technical resources of the parent company Aaeon Group and ASUS Group.

High-resolution surgery medical workstation ▶

Onyx Healthcare's 27/32-inch high-resolution surgical image processing system is a flat-screen multi-touch operating platform with 4K resolution, high brightness, and wide-angle display specially developed for high-acuity medical operating environments featuring an antibacterial touch screen. The built-in high-end Intel Xeon/Core i7 processor with high-capacity memory, error correction, and high-speed external/internal graphics card serves to support 2D/3D image display and AI computing requirements for surgery and medical treatment. The product features an expansion design dedicated to surgical diagnosis and treatment applications and for connecting to high-end medical instruments - power isolation COM/USB interface, power isolation dual Ethernet interface, one PCI Express[x16] high-speed graphics card expansion slot, two PCI Express [x4] and [x1] fiber-optic network cards and high-speed image capture card expansion slots, high-speed 802.11AC wireless/Bluetooth mobile technology. The design enables the surgical diagnosis and treatment process to comply with the medical operation safety standards, in turn achieving instant, precise, paperless, high-efficiency, high-quality services. The highly efficient heat dissipation design is suited to the medical environment, culminating in the optimal surgical medical touch control platform with high performance, easy-to-clean, noiseless, waterproof, and dustproof qualities.

Product link:
https://reurl.cc/p6WKbQ   Product link ▶

AI medical accelerator platform ▶

AI technology is becoming widely used in the medical field to assist physicians to make judgments or diagnoses more accurately and precisely. Onyx Healthcare has launched the medical AI Ready system to help AI software developers to create a development environment. This platform can be divided into two product series. One is the JS series, which offers appeals such as compact design but supports high-performance AI computing and processing capabilities, as well as various video input/output interfaces for video capture and video output.

The other is the VM series, which is equipped with high-end Intel Xeon or I9 processors. It has a high degree of PCIe expandability to accommodate high-end graphics cards and image capture cards at the same time and also supports multiple graphics cards. Corresponds with the current trend of AI applications requiring high-performance image display processing chips. Moreover, we have also introduced the Intel Modivus AI edge computing chip in conjunction with the Intel OpenVino AI software for integration testing to provide AI developers with a more convenient and comprehensive development environment.

Product link:
https://reurl.cc/VLjmOy   Product link ▶

Dual hot-swappable batteries have been developed for the Onyx Venus series ▶

The nursing staff can replace or recharge batteries without powering down the system while the system is in operation. The dual battery design allows for ultra-long operating time. The integrated aluminum fins on the back cover and heat-resistant plastic material offer advantages such as lightweight and good heat dissipation. The front frame is completely sealed and adopts a seamless design, achieving an IP65 water resistance rating.
The casing also offers 1PX1 level protection.

Product link:
https://reurl.cc/p6WKNZ   Product link ▶

2023

Onyx Healthcare ESG Report

About This Report

Sustainable Governance and Vision

Lightweight mobile medical power bank system ▶

Upower, a portable medical power system, is the pride of Onyx, designed to address the problem of a lack of mobile medical power supply. The Upower technology offers a wide range of power banks to supply power for all medical equipment. Additionally, the hot-swappable battery technology ensures an uninterrupted power supply around the clock. The second-generation battery features increased capacity and the ability to communicate information externally. This is complemented by the Orion smart power management system and IoT framework.

Product link:
https://reurl.cc/EopbdK

Product link ▶

Bedside infotainment system ▶

The Onyx bedside infotainment system uses a 10.1"/15.6"/18.5" touchscreen which offers benefits including energy efficiency, high performance, wide viewing angle, and anti-bacteria in one system. From a high-performance Intel® processer to energy efficient ARM CPU, the Onyx bedside infotainment system allows customers to choose the products that best fit their budget from diverse bedside solutions.

Product link:
https://reurl.cc/y7QKq8

Product link ▶

Compact fanless medical computer ▶

The MedPC series offers high-performance computing capabilities with the high-speed Intel® Core i processor. The medical IEC 60601-1 insulation design, fanless, water resistant, and easy maintenance casing, as well as wired and wireless communication design, can meet medical needs. Different operating systems can be installed according to customer needs. The highly integrated, easy-to-use system product is mainly designed for ambulances, hospital information consultation systems, biochemical laboratories, and drug management systems.

Product link:
https://reurl.cc/WGk85x

Product link ▶

Smart high-end surgical imaging processing system ▶

Zeus is the symbol of strength and power. In the name of Zeus, Onyx Healthcare has spent two years developing the new Zeus smart high-end surgical imaging processing system to accommodate the needs of the operating room, ICU, and ER. The Zeus series provides physicians with sharp, clear images when viewing the PACS, ENDO, or EMR.

Product link:
https://reurl.cc/WGk82L

Product link ▶

Ultra-high performance high-end medical workstation ▶

The Mate series is a high-end medical workstation designed for medical institutions. The Mate series is equipped with the latest high-end Intel® processor to achieve the goal of high-speed data computation and image processing. The Mate series is the ideal choice for medical software developers, medical equipment integration service providers, or surgeons in the operating room.

Product link:
https://reurl.cc/WGk82L

Product link ▶

ORION ▶

The ORION system is designed for hospital information equipment managers to achieve real-time remote monitoring of all computers on the nursing cart. To help managers detect software/hardware problems of the mobile nursing platform in advance, the ORION management program features an easy-to-understand graphical interface, listing and categorizing all warning events that require the attention of the manager. The ORION system enables managers to monitor the condition of thousands of batteries on one screen, thereby increasing the safety of using the mobile nursing platform in the hospital.

Product link:
https://reurl.cc/AAKbod

Product link ▶

![Onyx Smart Healthcare - an ASUS assoc. co.]

2023
Onyx Healthcare ESG Report

Mobile medical tablet computer ▶

Besides applications in the paperless documentation of physiological measurements and digital medical records by physicians and nurses in medical institutions, mobile medical computers can also be used in emergency care. When the ambulance is en route to the ER with a patient onboard, the mobile medical device can be used to transmit the ER patient's physiological conditions to doctors in the hospital to achieve emergency care. The mobile medical tablet extends medical care from the hospital ER to the patient at the scene. The wireless transmission technology sends the patient's physiological conditions to the medical staff in the hospital to keep them informed. Meanwhile, the doctor's orders are also communicated to the first responders on the ambulance so that they can provide the patient with the most immediate and needed emergency treatment.

Product link:
https://reurl.cc/AAKbGp

Product link ▶

R&D of peripheral medical devices ▶

In addition to focusing on the development of medical computers, Onyx Healthcare also emphasizes the R&D of peripheral medical devices. Through ODM, Onyx Healthcare's R&D team uses the microcontroller unit (MCU) as the platform to develop four microphone modules in conjunction with functions such as speakers, IF module, buttons, and eye tracking. Furthermore, the common USB is used as the communication interface with the computer to design the composite microphone array device. The device can be complemented by Microsoft® Cortana to materialize the function of voice assistance service. The voice assistant service and the eye tracking system enable patients with limited mobility, such as patients with MND and quadriplegia, can control medical mobility aids through the device to communicate with the outside world or seek assistance. The common USB interface allows the device to be installed on any carrier for convenience.
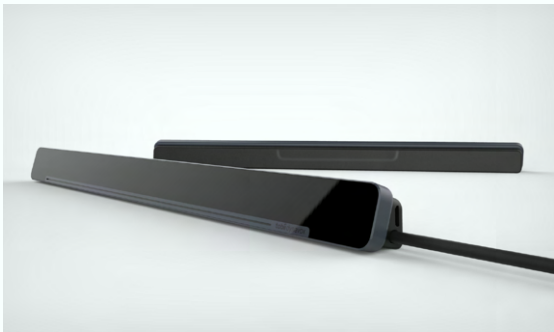
OEMODM/EMS Product link:
https://reurl.cc/qLOpz0

Product link ▶

Anti-bacteria casing ▶

A large number of people go in and out of the hospital, thus anyone who comes in contact with patients or the environment is at high risk of being infected by COVID-19. To prevent nosocomial infection, besides providing two-stage screening and compartmentalization to minimize the chance of infection in the hospital, improving the environmental safety of medical staff and avoiding cross-infection are even more crucial. As a matter of fact, the computers and medical equipment used by the medical staff every day are not only contaminated with bacteria, sweat, and dirt from their hands but also come into contact with various surfaces, thus their surfaces are bacteria breeding grounds. Onyx Healthcare has specially developed the anti-bacteria casing to proactively lower the risk of cross infections in the hospital with its powerful anti-bacteria performance, thereby elevating the overall resistance of various medical units against COVID-19.

Product link:
https://reurl.cc/3xjk59

Product link ▶

3.1.6 Industry Supply Chain Analysis

The upstream of the medical computer industry includes suppliers of semiconductors, circuit boards, structures, and related components. As thin industrial computers become increasingly prevalent, LCD displays have also emerged as a crucial upstream industry. For the medical computer industry, which the Company is positioned in, thin LCD panels are the most essential components.
The midstream sector comprises manufacturers of input and output devices, single-board computers, barebone systems, and industrial computer peripherals. The Company and domestic industrial computer firms predominantly operate within this midstream segment.

Upstream

The upstream of the medical computer industry includes suppliers of semiconductors, circuit boards, structures, and related components. As thin industrial computers become increasingly prevalent, LCD displays have also emerged as a crucial upstream industry. For the medical computer industry, which the Company is positioned in, thin LCD panels are the most essential components.

Midstream

The midstream sector comprises manufacturers of input and output devices, single-board computers, barebone systems, and industrial computer peripherals. The Company and domestic industrial computer firms predominantly operate within this midstream segment.

Downstream

The downstream sector involves selling through engineering-oriented distributors, system integrators, or equipment manufacturers to end-use medical institutions.

Upstream
- CPU and Chipsets
- Circuit Boards
- Mechanical Components
- LCD Displays
- Touch Panels
- Operating Systems
- Other Components

Midstream
- Single Board Computers
- Embedded Computers
- Barebone systems
- Industrial Computers
- Input/Output Devices
- Computer Peripherals

Downstream
- System Integration
- Distributors
- Equipment Manufacturers
- Medical Institutions
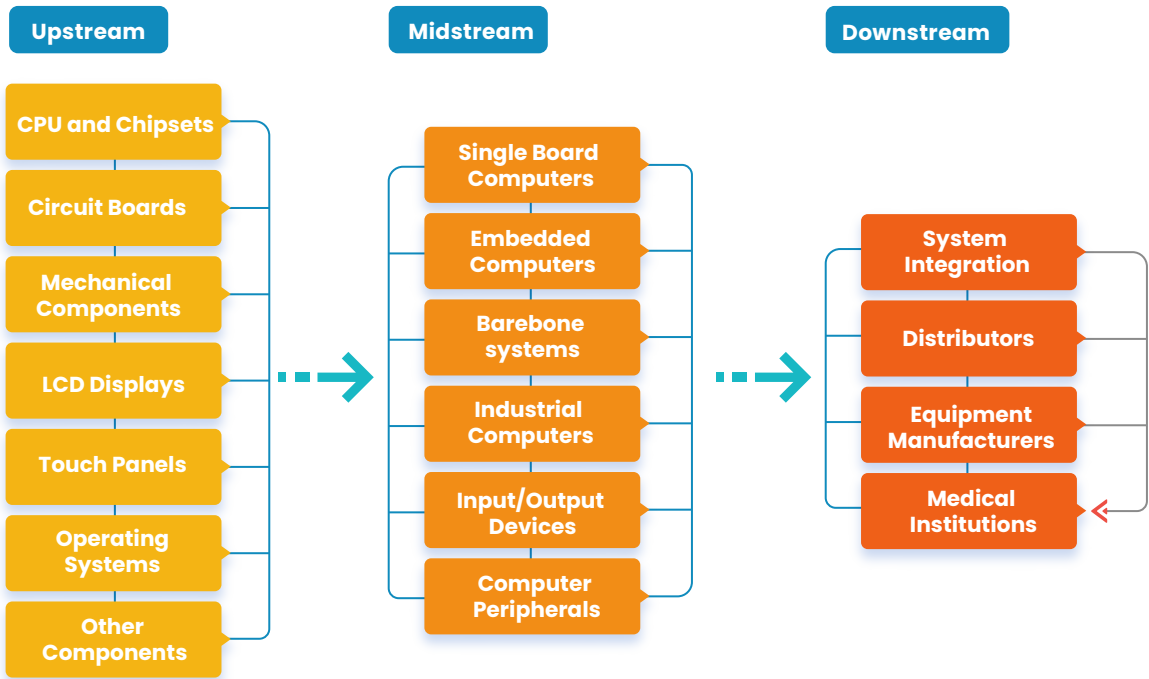
3.1.7
Participation in Public Associations

	Names of external associations	Roles of participation
TCA	Taipei Computer Association	general member
ESG 遠見	Global Views ESG Alliance	general member

3.2 Corporate Governance

The global financial storm has highlighted the importance of the discipline of corporate management. Onyx Healthcare's management team has always ensured the transparency of its operational and financial information, upholding ethical corporate codes and commitments to achieve the goal of sound corporate governance. "Honesty and integrity" are one of the Company's most important business philosophies. We comply with laws and regulations and value internal and external information openness and transparency to earn the recognition of internal/external stakeholders and the general public.

3.2.1 Corporate Governance Structure

Onyx Healthcare has established an effective corporate governance framework, approved by the board of directors on June 13, 2016, in accordance with the "Corporate Governance Best Practice Principles". This framework is designed to enhance the board's functions and protect shareholders' rights. In 2016, the Remuneration Committee and Audit Committee were established. Additionally, to fulfill corporate social responsibility, achieve sustainable operation goals, implement corporate governance, and improve the risk management system, the Company voluntarily established the Sustainable Development Committee and Risk Management Committee on November 7, 2023.

3.2.2 Board of Directors

Composition of the Board of Directors

According to the Company's Articles of Association, the election of directors adopts the candidate nomination system, where the shareholders elect directors from the list of candidates. The nomination method is regulated by Article 192-1 of the Company Act. Currently, the Company's Board of Directors consists of seven directors, including three independent directors and two directors who are also employees of the Company(accounting for 43% and 28% of all directors, respectively). Female directors account for 14% of all directors.

Mr. Chuang, Yung-Shun, the Chairman of the Board, also serves as the President of the AAEON Group and possesses extensive industry experience. The other board members have diverse expertise in their respective fields. For detailed information on the board members and their backgrounds, please refer to the "Investor Section"
https://www.onyx-healthcare.com/investor_tw_6.php
of the Company 's website and the annual report.

Diversity and independence of the Board of Directors

Based on the policy of diversification and strengthening of corporate governance in order to promote the sound development of the Company's board composition and structure, the nomination of candidates for directors of the Company shall be adopted the candidate nomination system in accordance with the provisions of the Company's Articles of Incorporation. Each candidate's academic qualifications, work experience, professional back ground, integrity or relevant professional qualifications, and others are evaluated and considered. After the Board of Directors passed the resolution, the proposed nominees will be submitted to the Shareholders Meeting for election.

Independence of the Board of Directors

All members of the Board of Directors uphold a high standard of self-disci-pline to avoid conflicts of interest. When discussing or voting on matters in which they or the legal entity they represent have a vested interest, they recuse themselves from both discussion and voting. They are also prohibited from acting as a proxy for other directors in exercising their voting rights. This principle is explicitly stated in the "Board of Directors Meeting Guidelines." Additionally, when a director or manager engages in activities within the company's business scope for their own or others' benefit, prior approval from the Shareholders Meeting must be obtained as required by law.

Name	Gender	Age	Tenure & seniority of independent		Industry experience	Employee	Professional Ability							
			Less than 3 years	3-9 years			Ability to make operational judgments	Ability to perform accounting & financial analysis	Ability to conduct management administration	Ability to conduct crisis management	Knowledge of the industry.	An international market perspective	Ability to lead	Ability to make policy decisions
Director Chuang, Yung-Shun	M	61-75			Technology/ Industry / Marketing	●	●	●	●	●	●	●	●	●
Director Wang, Feng-Hsiang	M	51-60			Technology/ Industry / Marketing	●	●	●	●	●	●	●	●	●
Director Lin, Chien-Hung	M	61-75			Technology/ Industry / Marketing		●	●	●	●	●	●	●	●
Director Lai ,Li-Kai	M	41-50			Technology/ Industry / Marketing		●	●	●	●	●	●	●	●
Independent Director Lee, Chih-Hao	M	51-60	●		Technology / Industry / Finance / Marketing		●	●	●	●	●	●	●	●
Independent Director Tseng, Ho-Chun	M	61-75	●		Technology / Industry / Finance / Marketing		●	●	●	●	●	●	●	●
Independent Director Liao, Hsiu-Mei	F	51-60	●		Finance / Accounting			●	●	●			●	●

With regard to the board composition, it is advisable that the number of the directors who concurrently serve as the managers of the Company should not exceed one-third of the board seats. In addition, the Company has based on its own operations, operational patterns and developmental needs, formulated appropriate diversification policies. The current Board of Directors of the Company consists of seven directors. The specific management objectives ofthe board diversity policy and their achievement status are as follows:

Diversity management objectives ▶	Achievement status
At least one female director on the board.	Done
The independent directors shall not hold office for more than 3 terms.	Done

3.2.2 Board of Directors

Communication and Response to Major Events

The internal handling and disclosure of significant information by the Company are governed by the regulations of the competent authority and the Company's "Procedures for Handling Internal Major Information". In the event of matters significantly affecting shareholders' rights or securities prices, the Company releases major information to ensure market fairness and protect investors' rights.

The number of major information disclosures in 2023 is as follows:

Type ▶	Number of Major Information Disclosures
Economic & Governance	25
Environmental	0
Social	1
Others	2
Total	28

Director Training

The Company arranges professional development courses for directors to maintain their core values and professional competence. In 2023, all directors collectively completed 50 hours of training. For information on directors' educational training, please refer to the Company's 2023 annual report.

Performance Evaluation of the Board of Directors & Functional Committees

To implement corporate governance and enhance the operational efficiency of the Board of Directors, the Company conducts an annual self-assessment of the Board and its functional committees in accordance with the Board Performance Evaluation Regulations. Additionally, an external evaluation is conducted every three years.

Board of Directors Performance Evaluation:

This includes evaluating the level of participation in the Company's operations, the quality of decision-making by the Board, the composition and structure of the Board, the selection and ongoing education of directors, and internal controls.

Individual Director Performance Evaluation:

This includes assessing the understanding of the Company's goals and missions, the director's awareness of their responsibilities, the level of participation in the Company's operations, internal relationships and communication, the director's professional skills and continuous education, and internal controls.

Functional Committee Performance Evaluation:

This covers the level of participation in the Company's operations, the functional committee's awareness of its duties, the quality of decision-making by the functional committee, the composition and selection of its members, and internal controls.

The 2023 performance evaluation results for the Board of Directors were "Excellent"; the evaluation results for the Audit Committee were "Excellent"; and the results for the Compensation Committee were also "Excellent." Onyx Healthcare has consistently ranked in the 6%–20% range in the Corporate Governance Evaluation for listed companies for five consecutive years.

Compensation Policy for Directors and Managers

The process for determining the compensation of the Company's directors and managers follows the guidelines set forth in the "Board Performance Evaluation Regulations" and the "Directors and Managers Compensation Regulations." In addition to considering the overall operational performance of the Company, future business risks, and industry development trends, individual performance metrics and contributions to the Company's success are also taken into account to provide reasonable compensation. The assessment of performance and the appropriateness of compensation must be reviewed by the Compensation Committee and approved by the Board of Directors.

Director Compensation Policy:

Independent directors receive a fixed monthly remuneration based on their level of participation and contribution to the Company's operations, regardless of the Company's profit or loss. Independent directors do not participate in the distribution of other directors' compensation beyond their fixed monthly salary. For non-independent directors, as stipulated in Article 28-1 of the Company's Articles of Incorporation, up to 3% of pre-tax profits (after employee compensation and directors' compensation have been deducted) is allocated for directors' compensation.

Manager Compensation Policy:

The Company employs a combination of fixed and variable compensation structures. Compensation includes salary, bonuses, and employee remuneration. Salaries and bonuses are determined based on the position held, the responsibilities assumed, and contributions to the Company, with reference to industry standards. Employee remuneration is planned holistically to align employee rewards with the Company's development goals.

To mitigate future operational risks, the Company will continuously review and adjust the compensation system in accordance with actual business conditions and relevant laws to ensure a balance between sustainable operations and risk management. In summary, the Company's policy for compensating directors, the CEO, and vice presidents, as well as the procedures for determining such compensation, are positively correlated with the Company's operational performance.

3.2.3 Functional Committees

The Company's Board of Directors has established the "Remuneration Committee", "Audit Committee", "Sustainable Development Committee", and "Risk Management Committee". Their operations are conducted according to the "Remuneration Committee Charter", "Audit Committee Charter", "Risk Management Committee Charter", and "Sustainable Development Committee Charter". Each functional committee comprises independent directors or includes their participation, effectively implementing an independent monitoring and balancing mechanism. They report their findings and recommendations to the Board of Directors to enhance decision-making quality and improve the board's effectiveness.

Functional Committees	Remuneration Committees	Audit Committees	Risk Management Committees	Sustainable Development Committees
Member	Convener: Lee, Chih-Hao (Independent Director) Member: Tseng, Ho-Chun (Independent Director) Liao, Hsiu-Mei (Independent Director)	Convener: Liao, Hsiu-Mei (Independent Director) Member: Tseng, Ho-Chun (Independent Director) Lee, Chih-Hao (Independent Director)	Convener: Tseng, Ho-Chun (Independent Director) Member: Lee, Chih-Hao (Independent Director) Liao, Hsiu-Mei (Independent Director) Chuang, Fu-Chung (General Manager) Chen, Ying-Te (Vice President)	Convener: Lee, Chih-Hao (Independent Director) Member: Tseng, Ho-Chun (Independent Director) Liao, Hsiu-Mei (Independent Director) Chuang, Fu-Chung (General Manager) Chao, Hsing-Kuo (Vice President)
Number of Meetings in 2023	3	5	1	1
Attendance	100%	100%	100%	100%

3.2.3.1 Remuneration Committee

To establish a sound system for the remuneration of directors and managers, the Company formed the Remuneration Committee on January 4, 2016. The committee consists of three members, all of whom are independent directors. The members elect one among themselves to serve as the convener and chairperson of the meetings. They diligently and faithfully perform the following duties and submit recommendations to the Board of Directors for discussion:

Responsibilities of the Committee Members

A	Regularly review and propose amendments to the "Remuneration Committee Charter".
B	Establish and review regularly the annual and long-term performance targets outlined for the Company's directors and managers, as well the policies, systems, standards, and structures of their compensation.
C	Evaluate regularly the accomplishment of performance targets by the Company's directors and managers, and determine the details and amounts of individual compensation.

*For detailed information about the education, experience, discussion topics, and resolutions of the Remuneration Committee members in 2023, please refer to the Company's website. https://www.onyx-healthcare.com/investor_tw_8.php

2023 Annual Total Compensation Ratio

The Company employs both fixed and variable compensation structures. Compensation includes salary, bonuses, and employee benefits, with salary and bonuses determined based on the position held, responsibilities assumed, and contributions made to the Company, while considering industry benchmarks. This holistic approach to employee remuneration is designed to align compensation with the Company's development goals, ensuring that employee rewards are in harmony with the Company's overall progress. The Company, with its primary operations based in Taiwan, has a ratio of 3.58 times between the highest individual annual income and the median annual income of all employees in Taiwan. The percentage increase in compensation for the highest-paid individual in Taiwan was 15.43%, resulting in a ratio of 3.2 times when comparing the highest individual annual income to the median annual income of all other employees (excluding the highest individual).

Unit: NT$ thousand

The Company's Highest Total Compensation Individual(A) (Note 1)	3,741
Country/Region of Major Operations	Taiwan
Median Total Compensation of Other Employees at Major Locations(B) (Note 2)	1,045
Ratio(A/B)	358%
Percentage Increase in Total Compensation for the Highest-Paid Individual Compared to the Previous Year(C)	15.43%
Percentage Increase in Median Total Compensation of Other Employees Compared to the Previous Year(D)	4.81%
Multiple(C/D)	3.20

Notes:
1. The annual total compensation includes all compensation provided by the Company throughout the year, including salary, bonuses, stock awards, option awards, non-equity incentive plan compensation, changes in pension value, non-vested deferred compensation earnings, and all other compensation.

2. Item B represents the median annual total compensation of all employees, excluding the highest-paid individual.

3.2.3 Functional Committees

3.2.3.2 Audit Committee

To establish the Company's sound corporate governance system, and oversight function, and reinforce management, the Company formed the Audit Committee on February 23, 2016.

Composition of the Audit Committee

The committee consists of three independent directors, one of them is appointed as the convener by other committee members, and one of them must possess specialized skills in accounting or finance.

The purview of the Audit Committee includes:

A	Establishment or amendment of the internal control system according to rules.
B	Evaluation of the effectiveness of the internal control system.
C	Establishment or amendment of asset acquisition and disposal procedures, derivative trading procedures, external party lending procedures, external party endorsement and guarantee procedures, and other procedures of major financial consequences according to rules.
D	Matters concerning directors' interests.
E	Major transaction of assets or derivatives.
F	Major lending, endorsement, or guarantee to an external party.
G	Offering, issuance, or private placement of securities with equity characteristics.
H	Appointment, dismissal, or compensation of financial statement auditors.
I	Appointment and dismissal of finance, accounting, or internal audit officers.
J	Annual and semi-annual financial reports.
K	Other issues deemed material by the Company or the authority.

For detailed information about the education, experience, discussion topics, and resolutions of the Audit Committee members in 2023, please refer to the Company's website.
https://www.onyx-healthcare.com/investor_tw_7.php

The independent directors maintain close communication with the internal audit supervisor and accountants, meeting at least once a year to discuss the Company's financial and business status. For information on the communication between independent directors, the internal audit supervisor, and accountants in 2023, please visit the Company's website.
https://www.onyx-healthcare.com/investor_tw_9.php

3.2.3.3 Risk Management Committee

To implement corporate governance and enhance the risk management system, Onyx Healthcare established the Risk Management Committee on November 7, 2023. The committee is chaired by an independent director and consists of three independent directors and two managers. Its main responsibilities include:

The purview of the Audit Committee includes:

A	Overseeing the Company's overall risk management and proposing revisions to risk management policies, structures, and organizational functions based on qualitative and quantitative reference data.
B	Regularly reporting to the board of directors and timely informing them of the execution of risk management, offering necessary improvement suggestions.
C	Executing the board's risk management decisions and regularly reviewing the development, establishment, and effectiveness of the Company's overall risk management mechanisms.
D	Setting risk appetite, tolerance, and targets, and reviewing and managing the Company's overall risk.
E	Assisting & supervising the Company in conducting risk management activities.
F	Adjusting risk categories, limits, and acceptance methods according to environmental changes.

The Risk Management Committee held its first meeting on December 15, 2023, with the agenda items outlined below and reported its implementation to the board on December 20, 2023.

Risk Management Committee	Agenda Items and Follow-up Actions	Remarks
First Session, First Meeting 2023/12/20	Operation Status of the Risk Management Team in the Fourth Quarter of 2023	None

3.2.3 Functional Committees

3.2.3.4 Sustainable Development Committee

Committee on November 7, 2023. This committee is responsible for proposing and implementing corporate sustainability strategies, management policies, goals, and specific action plans, adhering to principles such as "Implementing Corporate Governance", "Developing a Sustainable Environment", "Upholding Social Welfare", and "Enhancing Sustainability Information Disclosure" to improve the effectiveness of sustainability efforts. The Sustainable Development Committee is chaired by an independent director, with its membership consisting of three independent directors and two managers. It is required to hold at least two meetings per year and convene additional meetings on significant issues as needed. The committee reports at least annually to the Board of Directors on sustainability-related strategies and performance.

The organizational structure of the Sustainable Development Committee Group is as follows:

Main Responsibilities:	
A	Formulate corporate social responsibility and sustainability directions and goals, and develop relevant management policies and specific action plans.
B	Promote and implement initiatives related to company integrity and risk management.
C	Handle other matters as resolved by the Board of Directors.
D	Track, review, and revise the implementation and effectiveness of corporate sustainability efforts.

The Sustainable Development Committee oversees a task force organized into eight working groups: Corporate Governance, Sustainable R&D, Green Design, Responsible Production, Sustainable Supply Chain, Social Inclusion, Environmental Sustainability, and Workplace Well-being, integrating sustainability into the Company's operational strategies.

The Sustainable Development Committee serves as the highest authority for climate change management, chaired by an independent director. It reviews the Company's climate change strategies and goals, manages climate-related risks and opportunities, and assesses implementation status and future plans. The committee reports to the Board of Directors and, in 2023, presented an analysis of the strengths, weaknesses, opportunities, and threats (SWOT analysis) related to climate change and GHG management trends. Based on this analysis, the committee planned countermeasures for adverse items and reported them to the Board. For detailed information on the Company's climate change risk and opportunity analysis, please refer to the Company's website. https://reurl.cc/09AM3Y

*The Sustainable Development Committee held a meeting on December 15, 2023, and reported its implementation status to the Board of Directors on December 20, 2023. For details on the committee's organizational structure and performance, please visit the Company's website. https://www.onyx-healthcare.com/csr_tw_1.php

3.2.4
Ethical Corporate Management

On June 6, 2016, Onyx Healthcare's Board of Directors approved the establishment of the "Code of Ethical Conduct" and the "Ethical Business Conduct Guidelines" as the fundamental principles for implementing ethical business practices. Additionally, the "Procedures for Ethical Management and Guidelines for Conduct" were established to mitigate the risk of unethical behavior. These procedures outline the operational guidelines, disciplinary measures for violations, and the grievance system, all of which are strictly enforced. Onyx Healthcare has implemented an accounting system and an internal control system. The internal audit department plans and conducts quarterly audits of major internal transactions and reports to the Board of Directors each quarter. An annual self-assessment of the internal control system is conducted to evaluate the effectiveness of various ethical business measures, and based on the assessment results, an internal control system statement is issued.

The General Manager's Office is responsible for promoting Onyx Healthcare's ethical business goals and regularly reports to the Board of Directors. This year, a report on the implementation status was presented to the Board on December 20, 2023.

Onyx Healthcare regularly conducts internal training on ethical business practices and promotes related topics during management and internal meetings. The relevant internal and external training courses on ethical business practices conducted in 2023 are summarized as follows:

2023	Enrollments	Hours
Business Integrity Code of Conduct	124	124
Accounting policy	3	27
Internal control system	119	124
Total	246	275

The Company has "Grievance Mailbox" that employees may use to report misconducts. All reported misconducts are handled according to "Business Integrity Procedures and Behavioral Guidelines" by dedicated personnel that the Chairman has assigned. Complaint channels have also been disclosed on the "Stakeholder Identification and Communication" webpage.
The Company adheres to a principle of honest and diligent business practices. In 2023, there were no significant internal or external complaints, regulatory violations, or incidents related to anti-corruption, anti-competition, or anti-trust and monopoly behaviors.

3.2.5 Internal Audit

The Company's internal audit unit reports to the Board of Directors and currently comprises one internal auditor and one deputy auditor. Every year, the Company's internal audit personnel conduct annual self-assessments of internal controls, covering "Control Environment", "Risk Assessment", "Control Activities", "Information and Communication", and "Monitoring Activities" in accordance with the "Guidelines for Establishing Internal Control Systems for Public Companies". The audit department supervises and reviews the self-assessment of internal controls performed by various units and subsidiaries each year to ensure the effectiveness of the internal control system.

Each year, an audit plan is formulated based on risk assessment results and internal control guidelines, and the audit results are reported to the Board of Directors and independent directors. In 2024, 36 audits were conducted with a compliance rate of 94%. For any non-compliant issues, follow-up actions are taken, and tracking reports are submitted to the Board. All non-compliant issues were addressed within the stipulated timeframe.
In addition to submitting monthly audit reports for review by independent directors, the internal auditor regularly attends Audit Committee and Board meetings to present quarterly audit reports, ensuring thorough communication regarding audit execution and effectiveness. For details on communications between independent directors and internal audit, please refer to the Company's website.

https://www.onyx-healthcare.com/investor_tw_9.php

3.2.6 Risk Management

Risk Management Policy and Procedures

To mitigate potential operational risks, Onyx Healthcare has integrated risk management and mitigation into daily operations and decision-making. In November 2023, the Company established a risk management procedure, outlining risk management policies that include management objectives, organizational structure, responsibilities, and risk management processes. This procedure ensures effective identification, measurement, and control of various risks, keeping risks within acceptable levels to minimize potential harm and consequences, while considering opportunities arising from risk crises to achieve operational goals and sustain corporate longevity.

Risk Management Organizational Structure and Responsibilities
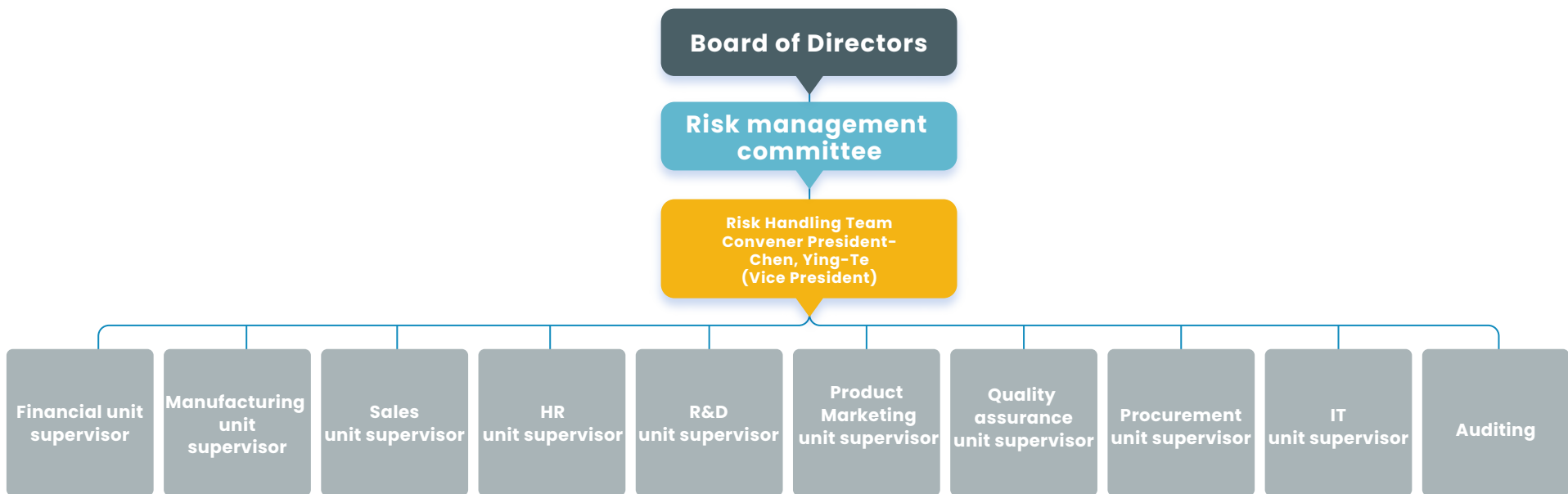
Board of Directors

Risk management committee

Risk Handling Team Convener President- Chen, Ying-Te (Vice President)

Financial unit supervisor | Manufacturing unit supervisor | Sales unit supervisor | HR unit supervisor | R&D unit supervisor | Product Marketing unit supervisor | Quality assurance unit supervisor | Procurement unit supervisor | IT unit supervisor | Auditing

3.2.6 Risk Management

Organization Name	Basis	Description of Rights and Responsibilities
Board of Directors	Article 18-1 of the Company's Articles of Association	1. Oversee and ensure the effective operation of the overall risk management mechanism. 2. The Risk Management Committee reports to the Board of Directors at least annually on business operations.
Risk Management Committee	Risk Management Procedure, Risk Management Committee Organizational Regulations	1.Oversee the Company's comprehensive risk management, proposing revisions to risk management policies, structures, and organizational functions based on qualitative and quantitative data. 2.Report regularly to the Board and provide timely feedback on risk management performance, suggesting necessary improvements. 3.Implement the Board's risk management decisions and regularly review the development, establishment, and effectiveness of the Company's overall risk management mechanism. 4.Set risk appetite, tolerance, and targets, and review and manage overall company risk. 5.Assist and supervise risk management activities within the Company. 6.Adjust risk categories, limits, and mitigation strategies based on environmental changes.
Risk Management Team	QS3-0001 Enterprise Risk Management Operation Standards	Regularly review risk assessment items. Risk assessment items include: "Strategic Risk", "Operational Risk", and "Financial Risk", as well as business activities related to company products, production, and services (covering six management aspects: production, marketing, human resources, R&D, finance, and strategic execution).

The Risk Management Committee integrates departmental data to assess the significance of sustainability issues and formulates specific action plans for high-risk items to mitigate related impacts.

Risk Assessment Results in 2023

Risk Category	Risk Scope	Potential Risks	Impact on Operations	Response Measures	Benefits	2023 Implementation Status
Operational Risks	Production equipment failure; natural disasters, fires, or power outages causing production line inoperability	Production disruptions leading to decreased revenue	Decreased production capacity, affecting shipments and normal operations	1. Conduct daily equipment inspections. 2. Adjust production scheduling; temporarily relocate labor to subcontractors. 3. Outsource production to external vendors.	Operations remain uninterrupted by unexpected incidents, enhancing customer cooperation willingness.	Relevant measures have been executed; primary subcontractors are now ISO certified.
Operational Risks Public Health	Transmission of statutory infectious diseases (e.g., COVID-19) leading to cluster infections and factory operational disruptions	Factory inoperability causing delays in product delivery to customers	Inability to fulfill orders, leading to a decline in performance	1. Implement thorough personal and environmental sanitation practices. 2. Conduct daily temperature checks, investigate patient contacts, and isolate or monitor contacts as needed. 3. Adopt zoned and shift-based operations to prevent gatherings.	Maintain normal operations, mitigating or reducing the impact of unforeseen events.	Effective implementation of measures has occurred, with no significant impact on operations.
Operational Risks	Inability of IQC and FQC to detect supplier specification errors and batch production defects	Poor product quality results in increased customer complaints, affecting ongoing transactions and order willingness	Customer attrition, resulting in reduced revenue	1. Perform inspections according to SIP guidelines. 2. Document quality anomalies. 3. Conduct sampling inspections per AQL standards, increasing sampling if defects are found.	Improved product quality contributes to sustained customer retention and revenue stability.	Relevant measures have been effectively enforced.
Strategic Risks Operational Risks	Unstable material supply operations; suppliers unable to continue providing materials	Material suppliers' factories closing or natural disasters disrupting material supply, impacting production	Inability to ship products, leading to decreased performance and customer complaints due to delayed delivery	1. Develop contingency plans for materials with long lead times. 2. Maintain strong relationships with agents to enhance material sourcing options. 3. Establish and promptly implement alternative material solutions.	Prevent delays caused by material issues, thereby increasing customer satisfaction.	The CCAR (Material Change Approval Request) process promptly notifies RD for testing alternative materials; strategic material contingency processes have been established, and weekly cross-departmental meetings are held to discuss material shortage countermeasures.
Operational Risks Risks for Compliance with Laws and Regulations	Failure in the design and execution of internal control systems	Internal control systems failing to prevent errors and fraud	Financial losses for the company, with severe cases potentially leading to regulatory penalties and legal issues	1. Review internal control processes for each department annually and conduct self-audits to ensure adherence to protocols. 2. Ensure ongoing supervision by management. 3. The audit unit will independently verify the effectiveness and compliance of operational designs according to the audit plan.	Avoid company losses due to personnel negligence or fraud.	Departments have revised and self-assessed their internal control systems; the audit unit has examined internal control deficiencies and monitored progress.
Risks for Compliance with Laws and Regulations	Failure to timely receive or clearly understand updates to relevant regulations	Violations of product-related regulations affecting shipments; breaches of regulatory agency directives leading to penalties; poor ESG performance impacting stakeholder perception of the company	Impact on order acquisition; regulatory penalties affecting the company's ability to raise funds	1. Each department updates and announces company-related regulations. 2. The audit unit includes regulatory compliance checks as mandatory annual items.	Excellent ESG performance leads to positive engagement from customers and investors.	Relevant measures have been effectively enforced.

3.2.7 Information Security Management

Information security policy

To align more closely with international information security management trends and meet customer information security requirements, we have implemented an information security policy to ensure the safety of data collection, processing, transmission, storage, and circulation. Through an internal audit mechanism, we ensure the application and enhancement of information security measures to mitigate internal security risks.

Commitment and Targets

Achieve zero major information security incidents annually. Implemented the ISO 27001 Information Security Management System in 2023, with the aim of obtaining certification by the third quarter of 2025.

Management Measures

The Company's IT department, consisting of five members, is dedicated to information security. The department head doubles as the chief information security officer, with one designated information security specialist to implement various information and communication security measures and to periodically review security policies.

> **The Company has established various security control measures to prevent or reduce information security risks.**

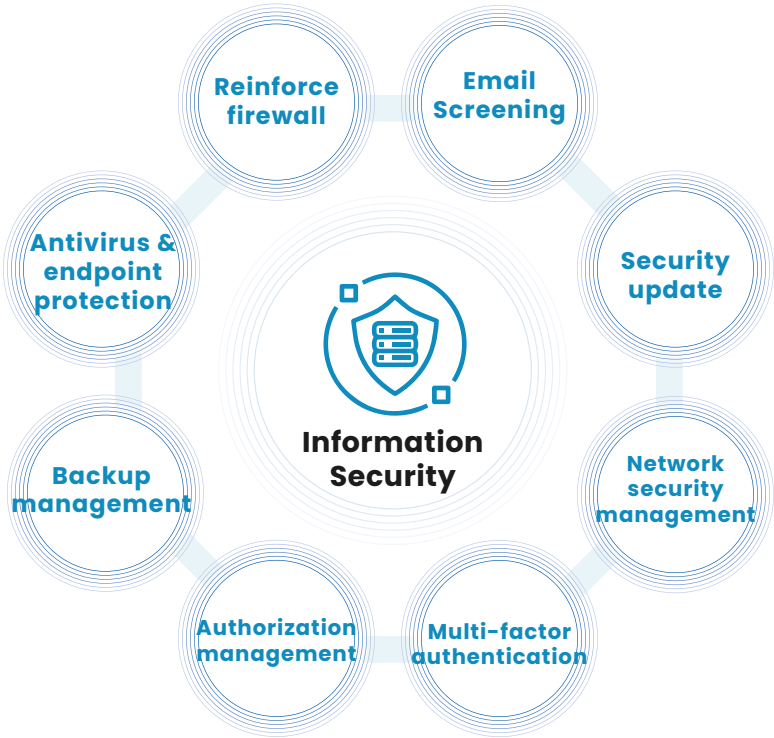| |
|---|
| Firewall Installation: Activation of IPS, Web Filtering, and Antivirus protection features. |
| Multi-layer Network Architecture: Security rules established for each subnet. |
| Email Filtering System: Detection of viruses, phishing, spam, & malicious software emails. |
| Access Management: Permissions managed according to account levels. |
| Operating system security updates. |
| Deploy antivirus software. |
| Establish EDR and MDR endpoint protection. |
| Multi-factor authentication. |
| Remote backup. |
| Create virtual machine backups. |

The Company conducts at least one drill according to the Information Security Emergency Response Regulations per year, as well as review and revise the emergency response procedures repeatedly to ensure the applicability of the procedures.

Information Security Education and Training

To strengthen our employee's information security awareness, we organize information security training for new employees, and also infrequently distribute information security-related knowledge via emails and training courses, advocating knowledge related to information security. Annual information security training is held for employees, with 131 participants in 2023, each receiving one hour of training. Information security audits are conducted annually.

Management Measures in the Current Year

- **ISO 27001 Information Security Management System is currently undergoing verification guidance.**
- **No information security incidents occurred during the year.**
- **Conducted three information security incident drills (social engineering exercises, penetration testing, and emergency response simulations), with a click rate of 30% for the social engineering exercise.**
- **No complaints were received from internal or external stakeholders during the year.**
- **Internal and customer audits did not uncover any significant deficiencies.**

Reinforce firewall
Email Screening
Security update
Network security management
Multi-factor authentication
Authorization management
Backup management
Antivirus & endpoint protection
Information Security

3.3 Business Performance

3.3.1 Business Performance in 2023

At Onyx, we are integrating Taiwan's expertise in technology with medical techniques and care services. They are combined with global health technologies as well as aging populations to deliver comprehensive smart healthcare services that incorporate digital healthcare, mobile care, remote care and personalized health management.
Besides having rich and comprehensive industry experience, our principle management team is sensible to market changes and can make quick and accurate decisions through a strong sense of purpose. Since the establishment of the Company, the R&D team has been specializing in the R&D of medical computers. With profound and solid research capacity, they can develop products with a high competitive niche.

In terms of operational performance, 27,532 medical computers were shipped in 2023, and the plant area was expanded to 1,332.9 m². The annual consolidated revenue was NT$1,492,860,000, representing a 6.71% decrease from the NT$1,600,265,000 recorded in 2022. However, due to improved gross profit and effective expense control, the net profit for the period was NT$255,170,000, an increase of 25.61% from the NT$203,138,000 in 2022. Earnings per share amounted to NT$7.65, with financial performance over the past three years summarized in the table below:

Tax Policy

Onyx Healthcare maintains a robust financial standing, avoiding high-risk and high-leverage investments. Financial statements are prepared in accordance with international accounting standards and regulatory requirements, audited and certified by accountants. We comply with government regulations, submitting tax declarations and payments on time, and regularly disclose financial information, financial reports, and annual reports on the Company website.
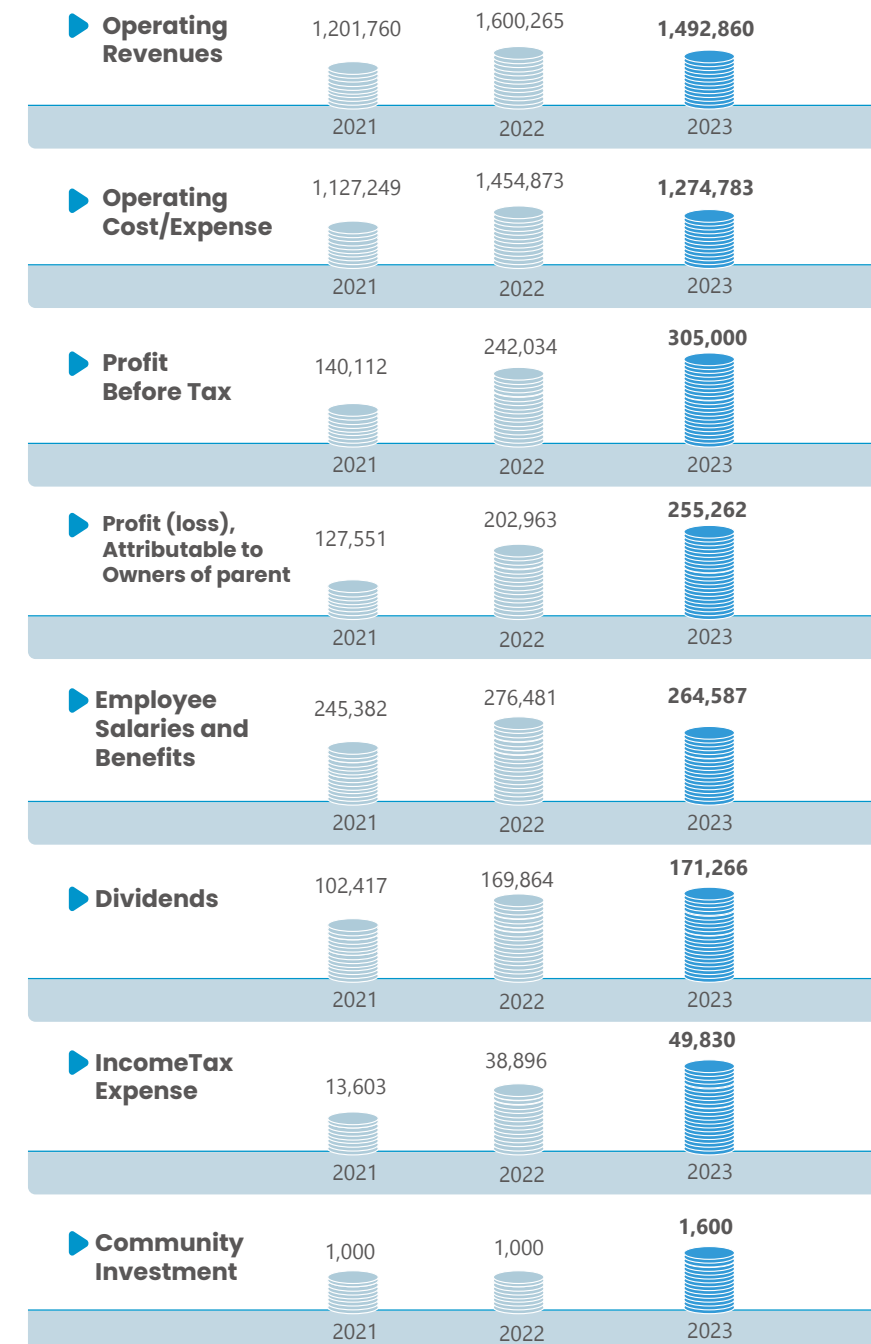
Subsidies Received

In 2023, Onyx Healthcare received a total of NT$1,543,689 in financial assistance from the government of the Republic of China. The breakdown of subsidies received is as follows:

Unit: NT$

Description	Amount
Tax relief and credits, investment subsidies, and R&D grants (Note)	1,380,348
Government subsidies	163,340
Total	1,543,688

Note: In 2023, the Company declared investment tax credits under the Small and Medium Enterprise Development Statute.

Description

Unit: NT$ thousand

Operating Revenues

2021	2022	2023
1,201,760	1,600,265	1,492,860

Operating Cost/Expense

2021	2022	2023
1,127,249	1,454,873	1,274,783

Profit Before Tax

2021	2022	2023
140,112	242,034	305,000

Profit (loss), Attributable to Owners of parent

2021	2022	2023
127,551	202,963	255,262

Employee Salaries and Benefits

2021	2022	2023
245,382	276,481	264,587

Dividends

2021	2022	2023
102,417	169,864	171,266

IncomeTax Expense

2021	2022	2023
13,603	38,896	49,830

Community Investment

2021	2022	2023
1,000	1,000	1,600

3.3.2 Future industry outlook and opportunities

Since the COVID-19 pandemic in 2020, the issue of global medical capacity has gradually come to the fore. Apart from the existing problem of an aging society, it has also expedited the global deployment of telemedicine resources. The strong demand for such new medical technology has prompted the materialization of relevant innovative technologies and system integration solutions including anti-bacteria coating technology, professional medical image display technology, high-speed information transmission technology, high-speed computing and medical image capture technology, medical mobile power bank technology, medical workstation remote management technology, medical battery lifespan extension technology, active dynamic computing control technology, AI computing technology, and remote software/hardware integration technology. In particular, AI technology and telemedicine systems have drastically changed people's healthcare habits in the post-pandemic era. Zero contact as well as smart and precision medical diagnosis assistance will improve the quality and efficiency of medical care considerably while complying with pandemic prevention regulations at the same time. Consequently, countries around the world are vigorously deploying resources in this regard, and the global medical supply market is expected to exhibit steady growth in the future.

According to the US's survey data, one in six people in the world will be over age 65, or equivalent to more than 1.5 billion people. More specifically, the population of super senior citizens who are more than 80 years old will increase at a faster rate. The aging phenomenon in developed countries in the past is now gradually emerging in developing countries. In particular, the senior citizen population in Asia will increase from 370 million people in 2005 to 1.2 billion in 2050. As of May 2021, the number of global confirmed COVID-19 cases has surpassed 160 million. In addition to the original COVID-19 virus strain, WHO has also announced four more mutated virus strains in succession. The pandemic has forced the world to reexamine and bolster its ability to combat communicable diseases.

In light of the enormous business opportunities associated with the healthcare and disease prevention market, major international manufacturers including GE, Siemens, Philips, Toshiba, Hitachi, and Samsung have all invested heavily in this sector. Because medical electronics equipment requires attributes such as stability, safety, and reliability, industrial computers enjoy a niche in this segment, and therefore industrial computer manufacturers in Taiwan have proactively engaged in the development of relevant applications. Industrial computer manufacturers offer diverse medical solutions that include AIO computers, medical displays, tablet computers, handheld data acquisition devices, and control motherboards. Device applications include multimedia kiosks, hospital digital signage, medical computers, handheld computers, operating room computers, digital medical integrated equipment, bedside information systems, nursing carts, and medical tablet computers.
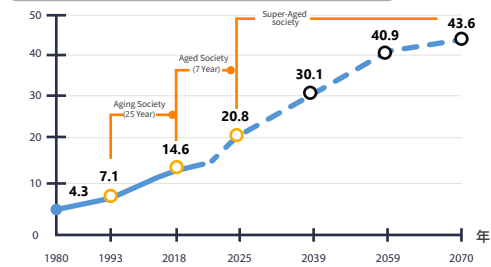
The pandemic has changed the global medical supply structure and generated demands for relevant medical supplies. Meanwhile, telemedicine platforms and relevant AI-assisted clinical decision-making systems have also sprung up. According to KPMG Medical Devices 2030 report, the annual growth rate of global medical equipment sales will reach 5%, and the market is expected to be worth US$800 billion by 2030.

"Predicting disease" is one of the components of ITRI's 2030 Technical Strategic Blueprint. With rapid advances in genetic technology and AI, "AI precision medicine" has become a major development trend in the future of medicine, and the government considers it a key area of industrial development. In conjunction with telemedicine, which underwent rapid development amid the pandemic, the two major innovative medical technologies complement each other to generate a zero-contact economy in the short run and zero burden health in the long run.
According to PwC's survey, 92% of medical enterprises in the world believe precision medicine is the future trend, and 84% of them have included it as a main development goal. On the other hand, 39% of the health care industry in the U.S. are engaging in the development of AI, machine learning, and big data analysis. As AI technology becomes more sophisticated and evolved, another wave of business opportunities in the medical industry will be generated thanks to the introduction of AI.
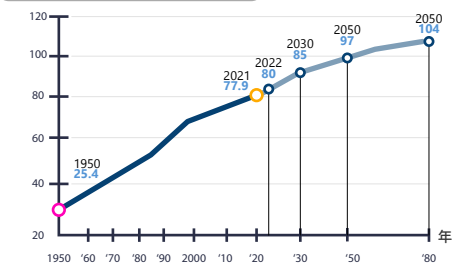
With global medical resources being stretched to the limit, remote technology can be applied to protect the health and asset of medical personnel and provide them with the patients' professional information. Since the frontline medical staff may not necessarily have received specialized training, the equipment will be very practical for them in areas such as the diagnosis of medical images. The survey of BMI Research indicates that diagnostic medical imaging products are the single largest item category of medical supplies, accounting for approximately 23.3%. Such products cater to the needs of medical units for diagnostic assistance, and AI technology is introduced to add value to the products and apply them to the clinical diagnosis and treatment of various illnesses. AI medical imaging shortens diagnosis time, improves accuracy and reliability, and presents data statistics more quickly to facilitate clinical medical treatment and care in a direct, effective manner, as well as prevent overwork and minimize medical costs.

In recent years, the combination of AI technology and medical applications, particularly in the field of medicine, where AI technology is used to aid physicians make accurate diagnoses and treatments, has become the current development trend. Large language model (LLM) technology has taken social media by storm, with constant innovations in AI applications such as CHATGPT and Midjourney, the "field of medicine", which is closely related to technology, is embracing an unprecedented transformation. AI technology is essential to realizing the common vision of precision medicine. In line with this trend, Onyx Healthcare launched the AI medical imaging development kit to expedite the learning and identification of medical imaging, as well as to accelerate the development of remote software/hardware integration platforms, allowing the application and ongoing optimization of technology when people need it the most, in the hope of elevating medical care quality through precision medicine. All products designed by Onyx Healthcare have passed medical safety certifications. Products used by our clients are expected to last between seven to ten years, thereby guaranteeing the products' longevity in the market without being replaced. As a leader in the medical computer industry, the Company will continue to reinforce R&D to develop new products. In collaboration with AI technology giants such as Intel and NVIDIA, Onyx has developed the AI Rrady medical technology platform to bolster the development and application of medical computers and peripheral products. The Company proactively reaches out to retailers and system integrators to create and manage proprietary brand values in a bid to cater to the needs of clients more closely and quickly provide them with service. Moreover, Onyx strives to realize the goals of sustainable management, environmental protection, and social responsibility. Furthermore, the Company gives back to society through products, services, and innovation, in turn enhancing its corporate brand image, business values, and international competitiveness.

Long and Short Term Business Development Plans

Short-term business development plan

Marketing Strategies ▶

- In response to the popularization of smart medical equipment in hospitals after the pandemic and on the premises that steady development of the medical equipment OEM/ODM market will take place in America, we will vigorously develop the medical IT equipment market for hospitals.

- In light of the increasing competition in America's medical equipment market, new market opportunities have emerged in the European OEM/ODM market, hence the Company will tap into the European medical devices OEM market by building on the foundation of years of steady development in the European medical IT market.

- Expand the manpower for developing professional medical equipment in conjunction with diverse international medical certification designs to optimize medical computer specifications, upgrading them to medical computers similar to medical instruments, thereby generating advantages by expediting medical OEM/ODM market development.

- Proactively invest in digital marketing to implement in-depth brand management. Focus on the "Onyx" brand and its highly customizable medical electronics equipment technology to tap into the smart medical IT equipment market in Europe, America, and Asia, as well as the customized OEM market of global medical device manufacturers.

R&D strategies ▶

- By building on the medical-grade electronics design that Onyx Healthcare specializes in and combining them with the global trend of home and remote medical care after the pandemic and the accelerated application of AI in medical assistance, we have incorporated AI applications into smart medical care services to provide comprehensive smart medical care solutions such as AI smart care, AI mobile nursing, AI surgical imaging assistance, and AI remote care.

Product strategies ▶

- Accelerate and bolster partnerships with system integrators and medical software developers and collaborate with global distribution partners to launch smart medical solutions based on different medical care procedures to capitalize on smart medicine-related business opportunities.

- Provide QMS-certified medical instrument OEM services and vigorously obtain customized OEM service business opportunities from major European, American, and Asian medical device manufacturers to ensure stable and rapid performance growth.

- Continue to develop medical AI and medical IoT. In the future, we will collect big data for analysis and provide business intelligence to the management for decision-making purposes. The Company will also consolidate cloud databases to enhance the efficiency of equipment use and achieve smart medical applications.

- Plan and implement financial management mechanisms for the company, enhance risk control, and devise intermediate and long-term capital need planning as basis of our financial planning.

Long-term business development plans

From medical application platform to vertical medical application solutions. ▶

- Establish innovative medical research and development centers, utilize ICT technology to imbue medical behaviors with Sensing, Connecting and Adapting features, accelerate popularization of CPOE (computerized physician order entry) and real-time location system (RTLS) in domestic and oversea medical institutions.

- Form alliances with specific hospitals to jointly develop related technology, rapidly integrate medical knowledge and information technology through win-win scenario to greatly reduce the time needed to develop new products.

- Collaborate with large medical institutions in Europe, North America and Asia to provide telecare services.

- Research AI for use in interpretation of medical images to significantly increase the accuracy of diagnosis and improve the efficiency of physician's diagnostic inquiry.

A-level talent recruitment and training ▶

- Make good use of oversea talents to manage local markets.

- Establish internal instructor system to train future generations of management talents.

Build Branding ▶

- Continue investment in the Onyx brand to maintain tier-one branding status in Europe and North America.

- Select vertical application markets and introduce new brands of application products.

Material Issue 1: Economic Issues

In promoting sustainability, economic issues, hold undeniable significance. This is because economic factors are often seen as the foundation for companies and organizations to formulate their sustainable development strategies and serve as a driving force for sustainability. Stakeholders are concerned with economic topics as they are closely linked to their economic interests, corporate social responsibility, trust and reputation, and the need for compliance with laws and regulations. In response to economic issues in 2023, Onyx Healthcare has made the following plans and achieved results:

Policies/ Commitments	Onyx is dedicated to providing superior medical products, services, and intelligent solutions, becoming the preferred partner and a world-class benchmark for global medical manufacturers and institutions. We are committed to stable operations to create a win-win-win scenario for the Company, employees, and shareholders.
Targets	We employ a dual-track strategy of own-brand and customized design production to achieve complementary growth, enhancing revenue and profitability.
Action Plans or Measures	1.We continue to invest in and market our brand, starting with the "Onyx" proprietary brand in domestic and European/American markets, focusing on smart operating rooms, deeply understanding the medical needs market, offering new products through European professional medical channels, and developing high-margin niche products. 2.We provide ODM services and actively pursue opportunities with medium to large customers for customized services, offering a brand-new automated production line to secure ODM orders from major European and American medical manufacturers, ensuring stable and rapid performance growth. 3.We accelerate and deepen collaborations with medical software developers, joining forces with global partners to launch intelligent medical solutions, targeting medical centers, and positioning ourselves for precision medical opportunities. 4.We also leverage online marketing tools to develop customer sources.
Responsible Departments/ Grievance Mechanism	Product Marketing Department/R&D Department
Resources Invested for the Year	1.We have invested in primary market locations, strengthened our professional marketing talent, utilized online marketing tools, and actively participated in major international trade shows to develop more customer sources. Marketing expenses in 2023 increased by 12% compared to the previous year. 2.We employ a dual-track R&D strategy focusing on both products and technology, covering the latest market technology trends to continuously enhance product uniqueness and maintain our technological lead in the industry. R&D expenses account for 5% to 7% of annual revenue. 3.In 2023, a total of NT$7,554,000 was spent on marketing and advertising.
Management Results/ Evaluation Mechanism	Net profit in 2023 increased by 25.61% compared to 2022, with earnings per share at NT$7.65.

Material Issue 2：Innovation and R&D

Since Onyx Healthcare was founded, we have been dedicated to the R&D, manufacturing, and sales of medical computer-related products. The Company has obtained the latest ISO 9001 **Quality Management System** and ISO 13485 **Medical Device — Quality Management System certifications, fully complying with the standards for designing, manufacturing, and producing related medical products and after-sales services.** Our product designs have also passed international medical safety certifications such as *CE/IEC/UL*. Besides developing medical technology, Onyx also pays attention to environmental issues, hoping that our products will meet the requirements of international environmental laws.Consequently, we went a step further to obtain certifications such as EPEAT and ISO 14001 for **our environmental management system.** Since the Company's establishment, our performance and market share have demonstrated steady growth annually to become a popular brand in the medical computer industry. The Onyx brand has earned the recognition of medical institutions both domestically and abroad, and our products are used in nursing carts, ward systems, ICUs, and operating rooms under strict control, AI-assisted diagnosis, and remote medicine. This goes to show that the reliability of the products developed and manufactured by the Company has garnered the users' trust. At the same time, our products are used by international medical device manufacturers, and Onyx is commissioned to design and produce(ODM/OEM) medical computers, medical displays, and medical handheld devices.

Every year, in addition to the ongoing development and refinement of existing high-end medical workstations, nursing application peripherals, ward infotainment systems, medical peripheral devices and mobile medical devices, medical equipment controllers, and various types of products, a series of products have also been developed including medical power banks, mobile emergency care, and outdoor emergency care systems. The new product series ACCEL and MEDPC are medical computers designed for image processing in the operating room, which includes the display transmission and AI processing platform in response to market opportunities for future AI and high-end medical imaging applications.

Onyx has developed medical technology, strengthened the R&D resources of our proprietary brand, and expanded our products from mobile medical care to telemedicine and smart medicine. The products include home care and long-term care products that can be used in and outside the hospital, and the operation mode has also shifted from manual operation to smart operation. With the development of medical IoT, we will collect big data for analysis and provide information to help the management make decisions in the future. Combined with the cloud database, we can enhance equipment utilization efficiency and realize smart medical applications. AI will replace the vast majority of current manual operations, improve efficiency and decrease errors in a bid to ensure good medical quality and services for people

Policies/ Commitments	In alignment with government energy-saving and carbon reduction policies, we are developing low-pollution materials, optimizing structural and energy-efficient designs, and improving efficiency to reduce the number of components used.
Targets	Submit at least two products annually for the Premium Product Award selection.
Action Plans or Measures	• In addition to standard products, we are developing powerful AI-ready platforms that incorporate Intel's new graphics cards and NVIDIA's robust AI computing platform, Jetson. • We aim to offer comprehensive solutions in the medical field by integrating technologies from medical displays and developing low-power ARM architecture platforms, enabling more diverse and innovative applications for medical-grade computers and peripherals. • Our collaboration with National Taiwan University of Science and Technology involves integrating innovative ideas from young minds and academic analytical skills into software/hardware development, ID human factors design, thermal simulation analysis, and drop analysis, which is crucial to our development. • We independently design and develop product software and firmware, such as BIOS and embedded controller firmware in x86 systems, providing corresponding software development kits (SDKs). This ensures Onyx Healthcare products are not only unique but also perfectly tailored to customer needs. • Through the application of microcontroller software and firmware development, we design a series of related peripheral devices, such as smart battery charging devices, USB interface microphones with barcode scanning capabilities, and capacitive touch buttons. These are used alongside Onyx Healthcare's medical computer products, enhancing their functionality to be more innovative and complete while meeting customer requirements. • We have developed a proprietary intelligent battery remote management system software to monitor the usage of battery modules in medical computer products. This system provides alerts and recording functions, allowing users or IT managers in medical settings to better understand the battery status and replace them proactively, thereby increasing battery safety and reducing downtime for medical computer recharging. • Amidst the AI wave, we are designing and developing a series of high-performance AI computing products that incorporate the latest and most popular computing unit modules, along with image capture capabilities, to meet customer demands for medical imaging analysis and AI computing. • In response to the need for high brightness, color temperature control, and DICOM-compliant displays in medical imaging, we have established and developed a team dedicated to creating professional medical displays that meet medical standards.
Responsible Departments/ Grievance Mechanism	Product R&D Department & Product Marketing Department
Resources Invested for the Year	The annual R&D budget constitutes 5% of the Company's revenue.
Management Results/ Evaluation Mechanism	In 2023, we achieved our goals by submitting three entries for the Premium Product Award, with one of them being recognized with the award.

3.4 Stakeholder Identification and Communication

Engaging with stakeholders and identifying material issues is a crucial strategy for a company to practice corporate social responsibility and sustainable development. This approach helps build trust, reduce risks, foster innovation, and ensure that business activities comply with regulations and standards. Onyx Healthcare has implemented a series of processes to effectively communicate with stakeholders and adhere to the principle of materiality.

3.4.1 Stakeholder Engagement Mechanism

We have developed a stakeholder communication mechanism to identify key stakeholders and consistently disclose information on relevant issues through various communication channels, ensuring effective engagement with stakeholders.

3.4.1.1 Stakeholder Communication Principles: Proactively and promptly disclose information, provide sufficient details, and offer appropriate and diverse communication channels.

3.4.1.2 Targets: To understand stakeholders' reasonable expectations and needs, respond appropriately to their concerns regarding significant ESG issues, consider all issues of interest, and analyze potential environmental, social, economic, and operational impacts. We continually review and improve through systematic mechanisms to enhance sustainability performance.

3.4.1.3 Stakeholder Communication and Operation Mechanism

Stakeholder	Topic of concern	Communication channel	Communication frequency
Employee	Salary and benefits	Performance evaluation	Annually
		Quarterly meeting of the Employee Welfare Committee	Quarterly
	Talent cultivation and career development	Work performance interview	From time to time
		New employee care interview	At least once before the end of the probational period
		Vocational education and training	From time to time
		Course and activity satisfaction survey	From time to time
	Occupational health and safety	Employee health examination	Annually
		On-site service by medical staff	Quarterly
	Labor relation/opinion feedback and communication mechanism	Employee satisfaction survey	Annually
		Feedback and complaint email	Open 24 hours
		Labor-management communication meeting	Quarterly
		Various internal meetings	From time to time
		Internal/external websites	From time to time
Investors	Business performance	Shareholders Meeting	Annually
	Corporate governance	Stakeholder's section on the corporate website	From time to time
	Risk management	Corporate website	From time to time
	Information disclosure	Email of the Audit Committee	Open 24 hours
	Shareholders' equity	Spokesperson and acting spokesperson's email	Open 24 hours
		Competent authority: Market Observation Post System (MOPS)	From time to time
Customer	Sales service and support	Exclusive sales service team, real-time website update, catalog download	Respond within 24 hours
	Product innovation	Corporate website Partner Zone, corporate social media website (LinkedIn, Facebook, e-newsletter)	From time to time
	After-sales service	Customer service, technical consultation email, RMA maintenance service	Open 24 hours
	Brand image	Product education and training (SALES KIT), international exhibitions around the world	From time to time
	Customer data protection	Retailer conference	From time to time
	Customer satisfaction	Customer satisfaction survey	Annually
	Green product supply	Comply with environmental certifications and regulations	From time to time
Supplier	Supplier management	Procurement service window	Open 24 hours
	Green process	Supplier evaluation	From time to time
		Supplier collaboration evaluation	From time to time
		Demand suppliers to provide a REACH statement statement	From time to time
		Supplier audit	Biannually
Government agency	Level of legal compliance	Seminars/symposiums, evaluations	From time to time
	Corporate social responsibility	Official letter	From time to time
	Energy conservation & environmental protection		
Community	Community care	Project collaboration	From time to time
	Environmental protection	Consultation	From time to time
	Social engagement	Corporate website	From time to time
Media	Business performance	Spokesperson	From time to time
	Climate Action	The Market Observation Post System(MOPS) announces significant information	From time to time
Banks	Economic Performance	Project collaboration	Quarterly
	Compliance with laws and regulations	Consultation	From time to time
Academic Institutions	Green Design and Product Sustainability	Project Liaison	From time to time
	Industry-Academia Collaboration	HR Department Contact	From time to time

3.4.2
Identification Process of Stakeholders and Material Issues

Step1
- Understand the Organizational Context
- Reference sustainability-related industry guidelines and review operational activities, business relationships, and the stakeholder identification process to grasp the overall organization and its impacts.

Step2
- Identify Actual and Potential Impacts:
- Based on the organization's overall profile, relevant impact information, and stakeholder concerns **25** sustainability-related issues of interest to stakeholders.

Step3
- Assess the Significance of Impacts
- Conduct a materiality analysis by gathering scores for "Stakeholder Impact" and "Economic, Environmental, and Social Impact" through internal and external stakeholder surveys.

Step4
- Set Priorities for Reporting the Most Significant Impacts
- Prioritize the identified issues and, following sustainability-related industry guidelines and expert consultations, determine the significance, ultimately selecting **8** material issues.

3.4.3
Identification of Major Stakeholders:

Through routine business interactions, engage with various stakeholders; → through internal meetings and discussions, and reference to industry practices. → **Identify 9 primary stakeholder categories**
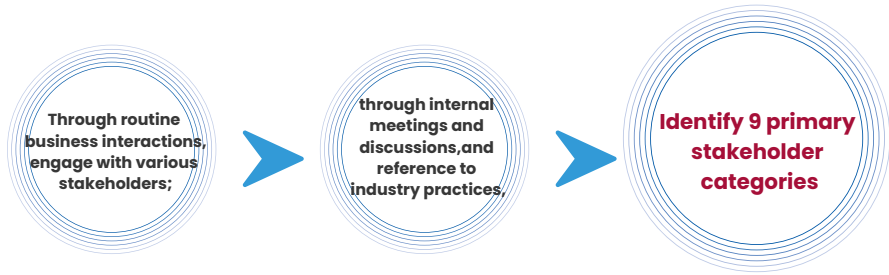
Based on operational attributes and utilizing the five principles of the Stakeholder Engagements Standard (AA1000 SES): Dependency, Responsibility, Tension, Influence, and Diverse Perspective, identify 9 significant stakeholder categories: investors, suppliers, communities, customers, government agencies, employees, media, banks, and academic institutions.

Stakeholders' Communication Channels and Collection of Their Topics of Concern

The collection of sustainability issues is based on the GRI Sustainability Reporting Standards, the United Nations Global Compact, industry-specific issues, and domestic and international sustainability evaluation concerns. It also considers guidelines from the Sustainability Accounting Standards Board (SASB) and the Responsible Business Alliance (RBA) Code of Conduct.

The Corporate Sustainability Committee's report writing team, alongside external expert advisors, collates various issues and narrows them down to 25 sustainability issues.

3.4.4 Identification of Material Topics

Material Topics Identification Process

Sustainability Issues — **25 Items** → **Distribution of Stakeholder Surveys** — **273 Copies** → **Impact Surveys** — **137 Responses Received** → **Identification of Material Topics** — **8 Items**

Note: Corporate governance, risk management, and ethical integrity fall under the mandatory disclosure categories of the GRI Sustainability Reporting Standards 2021 (GRI Standards: 2021). Therefore, although these topics are not listed as material this year, related content will still be disclosed in this report.

Onyx Healthcare's Sustainable Development Committee identified 25 sustainability issues. An online survey was distributed to major stakeholders to assess the impact of various company issues, yielding 137 valid responses, including 6 from investors, 75 from suppliers, 3 from the community, 5 from customers, 4 from government agencies, 4 from media, 2 from banks, and 18 from academic institutions. The responses provided impact scores for each sustainability issue. An additional online survey was conducted among 27 senior executives to evaluate the impact of each sustainability issue on Onyx Healthcare's internal and external environments. The results were consolidated to create a materiality matrix. The Sustainable Development Committee then reviewed and selected the top two issues from each of the environmental, social, and economic dimensions, along with one self-chosen sustainability issue, as the material topics for the year.

| Dimensions	Sustainability Issues
Environmental Dimension	1. Procurement and Supply Chain Management 2. Green Product Certification/Energy Efficiency Certification
Social Dimension	3. Product Safety 4. Labor Relations, Communication, and Feedback 5. Talent Development and Career Growth
Economic Dimension	6. Economic Performance 7. Customer Service 8. Innovation and Research & Development

3.4.5 Assess the Significance of Impacts

The significance of impacts was assessed through a quantitative survey method.
Stakeholder Interest Survey (137 Copies):
■ **External stakeholders, including government agencies, investors, customers, and suppliers: 117 Copies**   ■ **Internal Impact Assessment Survey: 20 Copies**
Following the consolidation of survey results and alignment with international trends, the results were reviewed through discussions with external experts and weighted methods. Finally, a materiality matrix was created with the X-axis representing external stakeholder interests and the Y-axis representing internal impact, resulting in a significance analysis outcome.
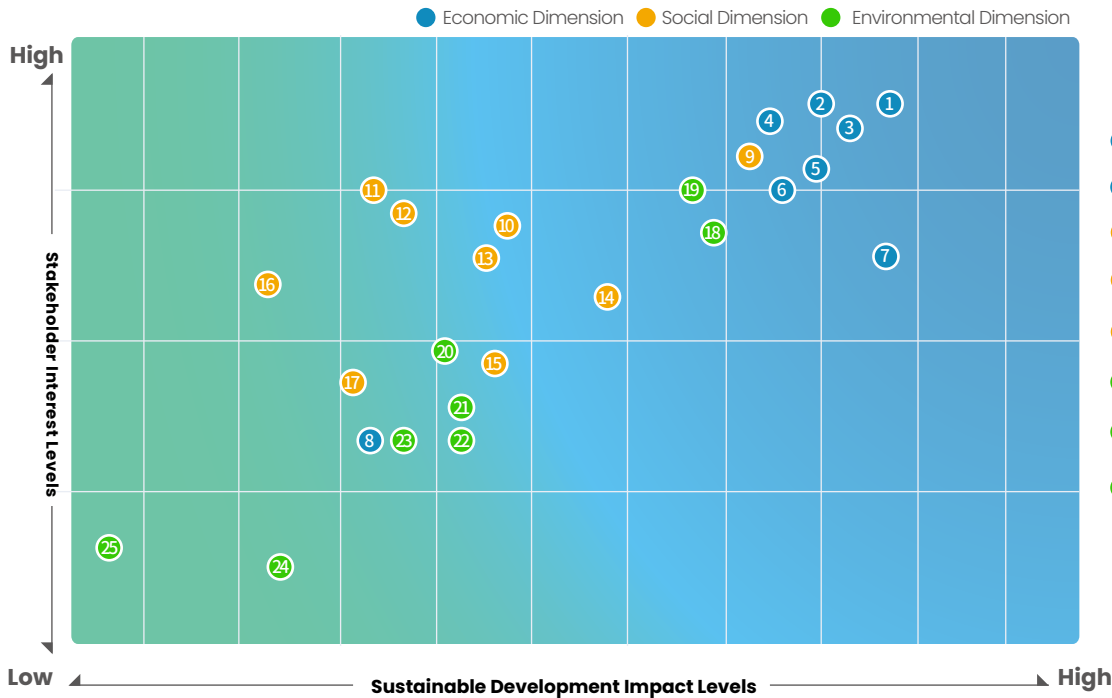
Material Issue Matrix

① Economic Performance ② Customer service ③ Innovation and R&D ④ Corporate Governance

⑤ Compliance with Laws and Regulations ⑥ Risk management ⑦ Information Security

⑧ Climate Change ⑨ Product Safety ⑩ Labor Relations, Communication, and Feedback

⑪ Salary and benefits ⑫ Talent Development and Career Growth ⑬ Occupational health and safety

⑭ Customer Privacy ⑮ Business Ethics and Human Rights ⑯ Employee Diversity and Equal Opportunity

⑰ Social Engagement and Care ⑱ Procurement and Supply Chain Management

⑲ Green Product Certification/Energy Efficiency Certification ⑳ Energy Consumption/Energy Saving

㉑ Waste Disposal ㉒ Disclosure of GHG Emissions Information ㉓ Materials/Recycled Materials

㉔ Water Use and Pollution Management ㉕ Biodiversity

3.4.6 Significant Impact Ranking

To rank significant impacts, the product of the X and Y values for each sustainability issue is calculated. Issues with a product score greater than 10 are ranked, and the top two from each dimension are selected. Additionally, two topics are chosen through internal discussion as material topics, totaling 8 material topics identified for 2023. These are the sustainability issues that pose immediate or future significant impacts on Onyx's operations or business activities in economic, environmental, and social aspects. The identification results are reviewed and approved by the Chief Sustainability Officer. The materiality analysis outcomes will serve as a reference for the Company's short-, medium-, and long-term sustainability strategy blueprints and objectives. This ensures that the strategies and goals meet stakeholder expectations and address the identification and management of sustainability impacts. In addition to aligning the report with GRI standards by disclosing topics, management guidelines, and current practices, Onyx also reveals medium- and long-term management objectives for each material topic to serve as a basis for performance tracking and review. Furthermore, we continue to develop and evaluate the inclusion of significant sustainability impacts into the corporate risk management system and framework, with regular reviews planned for the future.

3.4.7 Sustainability Risk Management

The Onyx Sustainable Development Committee conducts analyses based on materiality principles, engaging in communication with internal and external stakeholders and integrating assessment data from various departments. This approach evaluates material sustainability issues, identifies, and measures risks effectively, and establishes relevant risk management policies or strategies as follows:

	Material Issue	Risk evaluation item	Description	Evaluation results	Corresponding Measure
Governance	Economic Performance	Customer service	The competent authority issued the Corporate Governance 3.0 - Sustainable Development Blueprint. Adhering to relevant regulations will benefit Corporate Governance and enhance external perceptions of the company (positive impact).	Medium	Execute ahead of schedule according to the basis set by the competent authority.
	Customer service	Sales	Sales lack sufficient application information about the product or do not understand product specifications (negative impact).	Low	
	Innovation and R&D	Corporate Implementation of ESG	1. Sustainability requirements impact the development timeline and may result in related scrapping (negative impact) 2. Sustainable products bring new competitiveness and business opportunities (positive impact)	Medium	In response to the group's requirements, initiate carbon inventory actions in advance and plan the timeline for Low-carbon product development.
Social	Product Safety	Accuracy of product development	Product design does not meet specifications or effectively solve problems (negative impact)	Low	
	Labor Relations, Communication, and Feedback	Recruitment operations	The decline in birth rates and negative growth in the labor force has increased recruitment challenges, making it difficult to hire suitable personnel, impacting corporate efficiency and long-term development.	Medium	Investing resources to support vocational and technical education, and initiating industry-academia and health education collaboration projects
	Talent Development and Career Growth	Lack of vocational education and training	Insufficient vocational training can prevent employees from effectively enhancing their skills, which, in the long term, impacts employee retention rates and the company's long-term development.	High	1. Offer management training programs 2. Continuously optimize new employee-related courses
Environmental	Procurement and Supply Chain Management	Material supply operations / Supplier shutdown	Materials suppliers' factories closing down or natural disasters causing an inability to supply materials	High	1. Prepare material planning for long delivery schedule items 2. Maintain good relationships with agents to increase material sourcing 3. Establish alternative material plans and implement them promptly
	Green Product Certification/Energy Efficiency Certification	Design that complies with environmental sustainability	In the future, there will be new regulations and requirements for products internationally.	Low	

2023
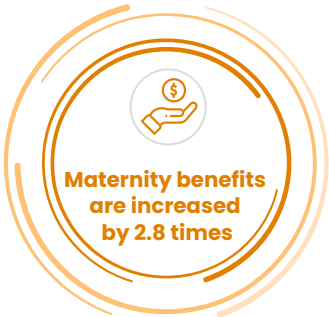**Onyx Healthcare ESG Report**

ESG

Corporate Commitment

4. Corporate Commitment

Onyx Healthcare adheres to a "people-oriented" business philosophy. For our customers, we conduct annual "customer satisfaction surveys," viewing their feedback as the driving force behind Onyx's progress. For our suppliers, we advocate for quality environmental policies and sustainability concepts, fostering mutual sustainability. In operations, we implement a system of fair and generous employee benefits.

2023 Performance highlights

A leave system that is better than statutory requirements

Birthday leave and menstrual leave are not considered sick leave

Maternity benefits are increased by 2.8 times

Maternity benefits of NT$10,200 is given per child, along with a NT$9,000 transportation subsidy during pregnancy

Joined the Friendly Business Home Education Alliance

Become the promoter of home education

Maintain a high degree of customer satisfaction (92)

SDGs

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES
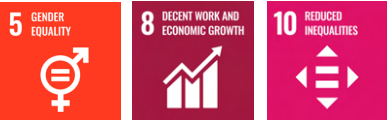
4.1 Customer Relationship Management

4.1.1 Customer Partnership

Onyx Healthcare's main target customer groups are system integrators, value adders, direct sellers, and retailers who have been developing various medical computer-related vertical markets for a long time. The Company has established subsidiaries in the U.S., the Netherlands, and Shanghai, transcending the language barrier to hire local salespeople to seek potential large-scale medical supply distributors, as well as authorize product sales to local partners in order to promote and market the Onyx brand together. Forging partnerships with customers is one of the core values of Onyx Healthcare, therefore, we consider customers' vertical industry needs as the top priority and regard their competitiveness as our competitiveness. Onyx Healthcare consolidates vertical manufacturers and customers overseas to form an alliance to vigorously engage in professional exhibitions. Customers' success is also Onyx Healthcare's success, hence we endeavor to build long-lasting partnerships with customers and continue to strengthen our overseas subsidiaries while at the same time search for partners with outstanding potential.

In recent years, the amalgamation of artificial intelligence (AI) and medical applications is expected to elevate the quality of medical care through precision medicine. As a leader in the medical computer industry, Onyx Healthcare applies our core competence to research and develop medical AI Ready technical platforms with major technology firms such as Intel and NVIDIA to contribute towards the future needs of society and the world. Give back to society through products, services, and innovation, thereby enhancing our corporate image and investing in each other to generate a win-win situation.

4.1.2 Marketing promotion and customer communication

Onyx Healthcare allocates approximately 10% of the annual turnover as marketing and development expenses to promote international business and continue to uphold Onyx's professional image. The Company continues to invest in the Onyx brand in order to maintain its position as a premium brand in Europe, the U.S., and China. Furthermore, we strive to market the Onyx brand through major international exhibitions and co-marketing with major local retailers. Besides looking for more partners to bolster our marketing resources based on product application attributes and market development, as well as increase sales performance of channels in tier 1 markets, the Company also invests in tier 1 market locations to reinforce the professional marketing talent organization for the effective promotion of new products.

Digital marketing	In 2023, Onyx continued to apply "digital marketing" to market and promote new products to customers via videos and e-newsletters, and we actively utilize social media platforms like LinkedIn to promote Onyx products.
Sponsor program	Promote Onyx's private brand by sponsoring retailers' marketing expenses
Marketing material support	Design product catalogs, brochures, datasheets, DM, posters, photos, and various gifts with a distinct theme every year for retailers in different regions.
Global online marketing	Apply online marketing to promote Onyx's products through Google search engine optimization (SEO) and search engine advertising (SEA). Onyx also advertises on B2B websites (such as France's Medical Expo) and searches for OEM/ODM customers.
News release	Proactively provide product news material to the media and retailers regularly and from time to time.
Exhibition activities	Due to the easing of the COVID-19 pandemic, many international exhibitions have been resumed. We plan to participate in major domestic and international computer and medical trade shows, such as DMEA in Germany, hiT in France, HIMSS in the USA, CMEF in Shanghai, MedTec in Tokyo, and the Taipei International Medical Exhibition. These events have garnered significant interest from customers and a willingness to engage in further collaboration.

Retailer convention & product launch	Host retailer conventions and product launch overseas for main media outlets and customers to generate buzz for new products and enhance customers' understanding of the products.
Product training	Teach relevant product knowledge to the Company's colleagues, especially those who require such knowledge in conducting business and their duties, to facilitate work progress and product/brand promotion.
Brand identification system planning	Onyx Healthcare designed the corporate identity system (CIS) in 2010 to clearly define the standard uses, colors, and applications of the Company's logo. The Company's employees and retailers can obtain the Onyx logo from the official website and various logo proofs.
Medical awards	Sign up for relevant medical awards every year (Taiwan Excellence Award and National Innovation Award) to let more people understand the innovativeness of Onyx products by earning product awards.
Corporate image	Corporate image: During the COVID-19 pandemic, Onyx joined the fight against the pandemic by donating AOI multi-channel respiratory monitors to Far Eastern Memorial Hospital. Contribute to the intelligent critical respiratory care pandemic prevention and isolation platform of the "Medical Equipment Industry Technical Guidance and Promotion Program" sponsored by the MOEA, and protect the citizens' health to the best of Onyx's abilities.

Onyx Healthcare's customers include system integrators, channels, manufacturers, and medical institutions. To further understand the current conditions of the local medical computer market and customers' purchasing needs, the marketing department of various subsidiaries will regularly report information including the market scale, trend, application scope, competitor analysis, and market price analysis of competitive products to the headquarters. In addition, the Company hosts meetings and customer satisfaction surveys with our professional medical retailers to ascertain customers' demands in product quality, design, and manufacturing. The information is used as the basis for designing new products. All the competitive product information collected will be provided to the product planning department as future reference. The two-way communication channel successfully feeds back the latest market demand-related information to the Taipei headquarters, which not only achieves seamless integration of products, customers, and markets but also enhances the communication and relationship between Onyx and customers from the medical profession.

Computex

HIMSS

DMEA

4.1.3 Customer service
Material Issue 3: Customer service

Customer service plays a crucial role in any business operation, influencing customer satisfaction and loyalty, and directly affecting the Company's reputation, revenue, and long-term success. Onyx views the provision of excellent customer service as a critical mission and has implemented the following measures:

Policies/Commitments	Establish a service-oriented operational model and optimize service processes to enhance customer trust and create win-win scenarios. Apply innovative technologies to control and enhance product quality, collaborating with customers to provide tailored products and services.
Targets	Achieve an on-time delivery rate for customer orders of ≥ 97%. Conduct an annual customer satisfaction survey, aiming for a satisfaction score of ≥ 90.
Action Plans or Measures	**[Digital Marketing and Online Marketing]** 1.E-commerce: Launch a new e-commerce website where customers can place orders online. Onyx's sales team will follow up with customers to handle orders and ship products through distributors. 2.Introduce an AI customer service representative on the Onyx website to collect and respond to customer inquiries, enhancing the customer experience. In 2023, there were 366 AI customer service interactions. 3.Apply online marketing to promote Onyx's products through Google search engine optimization(SEO) and search engine advertising(SEA). Onyx alsadvertises on B2B websites (such as France's Medical Expo) and searches for OEM/ODM customers. 4.Create and share videos introducing the new factory on the Onyx website and YouTube channel to increase customer awareness of Onyx. **[Corporate Image and Business Promotion]** 1.Participate in international medical exhibitions to increase Onyx's global exposure and facilitate face-to-face interactions with international clients. In 2023, Onyx participated in 11 international medical exhibitions. 2.Proactively provide product news to media and distributors, issuing six press releases on new products and company performance to enhance exposure. 3.Design product catalogs, brochures, datasheets, DM, marketing materials, posters, photos, and various gifts with a distinct theme every year for retailers in different regions. 4.Sign up for relevant medical awards every year(Taiwan Excellence Award and National Innovation Award) to showcase Onyx's R&D innovation capabilities through product accolades. **[Customer and Distributor Relationships]** 1.Host retailer conventions and product launch overseas for main media outlets and customers to generate buzz for new products and enhance customers' understanding of the products. 2.Provide product training to distributors to facilitate their work and brand promotion, making it easier to meet customer needs.
Responsible Departments/ Grievance Mechanism	**Department of Business**
Resources Invested for the Year	**5.2 million**
Management Results/ Evaluation Mechanism	**2023 Results** Participated in 11 international medical exhibitions to promote R&D products, engage in technical exchanges and interactions with customers, and gather customer needs and feedback. 1. Achieved an on-time delivery rate of 97.95% for customer orders. 2. Customer satisfaction survey results showed the highest scores for complaint handling, technical support, and service needs, with an overall average of 95 points.

Onyx Healthcare collaborates with major medical computer retailers and system integrators in the U.S., Canada, Europe, New Zealand, Australia, the Middle East, Taiwan, Japan, and China, forming a comprehensive global sales channel that offers the latest product quotations and prompt maintenance service. The Company's internal online service provides customers with necessary and professional assistance when they encounter problems or failures. At the same time, the after-sales maintenance information system offers customers the latest maintenance status at any time to reduce waiting time between customers and retailers and between retailers and Onyx Healthcare. Moreover, the transparent internal technical support service increases technical service response efficiency.

4.1.4 Customer satisfaction

To provide better customer service quality, Onyx Healthcare conducts an annual "Customer Satisfaction Survey" on global customers focusing on dimensions such as marketing and sales support, product management, logistics, quality, and service. Through the customer satisfaction survey, Onyx Healthcare can provide various departments with additional customer service-related improvement and review information to earn customer trust and satisfaction. The aim is to offer customers more comprehensive services and develop unique, professional, and marketable products to create a win-win situation between customers and Onyx.

Customer satisfaction

Year	Customer satisfaction	Targets
2020	92.5	85
2021	93.5	85
2022	92	85
2023	95	90

4.2 Sustainable Supply Chain

Onyx is committed to the development, manufacturing, and sales of medical computer-related products under its own brand. Guided by the business philosophy of sustainable corporate development, Onyx has established a sustainable supply chain ecosystem for medical computers to meet international sustainability standards. This involves fostering stable and friendly relationships with supply chain partners, ensuring quality and cost efficiency, and collectively fulfilling corporate social responsibilities. Onyx is dedicated to ISO 9001, ISO 13485 quality management systems, and ISO 14001 environmental management systems. Additionally, Onyx encourages suppliers, partners, and subcontractors to adhere to business conduct standards in human rights and labor protection, environmental protection, and business ethics. Compliance with relevant government environmental regulations is advocated, alongside energy conservation and resource waste reduction, in the spirit of continuous improvement, to collaboratively build a sustainable supply chain aimed at environmental protection. In line with global trends that increasingly emphasize issues such as GHG emissions, water resources, and waste, Onyx plans to integrate these key topics into supply chain management.

Onyx understands the necessity to take precautionary measures against substances and materials currently used that are known, possible, or suspected thave an impact on people and the environment. The Company is committed to taking preventive measures in advance in the selection and use of substances and materials. Raw material suppliers are required to submit test reports from third-party certified laboratories or certification of non-use of harmful substances to Onyx, in accordance with Onyx's raw material approval standards. During the procurement process, controls are implemented to ensure purchased parts meet specification requirements. Furthermore, through supplier sample approval, necessary documentation is provided for parts approval, including compliance with RoHS and Reach regulations.

To minimize the negative impact of the production environment, achieve resource conservation, energy efficiency, and the green supply chain goal of reducing carbon emissions, while ensuring product quality and sustainability, Onyx periodically disseminates the latest international environmental standards to suppliers for compliance as part of green procurement regulations. This collaboration with suppliers aims to achieve net-zero carbon emissions and create a sustainable cycle of mutual benefit.

Onyx believes that promoting sustainable supply chain management is crucial for corporate development. Therefore, we developed a sustainable supply chain strategy as the highest guiding principle, covering quality, prompt service, technological innovation, delivery time, and cost, with corporate sustainability embedded within the strategy. We also made continuous efforts to enhance the overall sustainability value of the supply chain.

Quality   **Fast Service**   **Technological Innovation Capability**   **Delivery time**   **Cost**

4.2.1 Carbon Management

Localized Procurement

Building supply relationship is one of the cornerstones of Onyx's partnership with its major customers, thus we consider the suppliers' industry involvement as the top priority in forming a green supply chain. Through requirements, guidance, and collaboration, we aspire to protect the environment with our suppliers. By establishing a comprehensive supplier information system and conducting investigations into the sources of supplier materials, we actively develop local suppliers to implement localized procurement. This ensures timely and location-appropriate purchasing, reduces transportation costs, and decreases GHG emissions during transport, all in pursuit of sustainable development goals.

Onyx's Local Supplier Procurement Expenditure Ratio

	in 2023
Percentage of local suppliers (%)	**93.73%**
Percentage of local procurement expenditure (%)	**87.96%**

Supplier management

In line with the business philosophy of sustainable corporate development, Onyx has established the following measures and mechanisms for supplier management to ensure the supply chain meets environmental, quality, labor, safety and health, and human rights requirements:

(1) Selection of New Suppliers

New suppliers are evaluated based on the "QO4-0001 Quality and Environmental Management System and Supplier Code of Conduct Questionnaire" to determine compliance with laws and regulations regarding financial stability, production capacity, delivery capability, environmental protection, labor, safety and health, business ethics, corporate social responsibility, and integrity in transactions. Only those that meet these criteria are added to the list of approved suppliers.

Adopting Environmental/Social Standards for Screening New Suppliers

Unit: Number; Percentage	Number of new suppliers	Number of new suppliers screened using the Quality and Environmental Management System and Supplier Code of Conduct Questionnaire	Percentage of new suppliers screened using the Quality and Environmental Management System and Supplier Code of Conduct Questionnaire
in 2023	**9**	**9**	**100.00%**

(2) Each year, suppliers are required to sign a commitment letter confirming that their materials are free from toxic substances.

The main points of this commitment include:

(a) Products shall comply with the EU RoHS directive (2011/65/EU & (EU) 2015/863).

(b) Products shall adhere to conflict minerals regulations, such as the EICC (Electronic Industry Citizenship Coalition) and the CFSP (Conflict-Free Smelter Program). This ensures that gold (Au), tantalum (Ta), tin (Sn), and tungsten (W) in the products do not originate from conflict areas in the Democratic Republic of Congo or surrounding countries like Congo, Uganda, Sudan, Tanzania, Rwanda, Angola, Zambia, and Burundi.

(c) Products shall meet the latest EU REACH (EC 1907/2006) standards. The concentration of substances of very high concern (SVHC) must not exceed 0.1% by weight. Note: Please refer to the European Chemicals Agency (ECHA) website for the latest list of SVHCs.

(3) Annual Supplier Audits:

Suppliers are audited annually, with materials categorized into three risk levels based on their impact on product quality:

Type	Risk Level	Material	BOM Contents
Level 1	High	Primary Raw Materials	PCB, PCBA (including subcontractors), Battery (including RTC), Adapter, LCD, Fan, Heat Sink, DC-DC Converter, Plastic Structural Components, Metal Structural Parts (front and rear covers)
Level 2	Medium	Non-primary Raw Materials	Packaging Materials, Cables, Hardware Parts, Electronic Components, Metal Structural Parts (internal machine parts)
Level 3	Low	Others	Chemicals, Buffer Materials, Consumables, Agents, Distributors, Contractors, Environmental and Safety Suppliers, Customer-provided Materials, Third-party Units & Equipment Suppliers

At the end of the year, the procurement department organizes quality assurance, research and development, and production units to evaluate suppliers. The evaluation items are listed below

Evaluation Items	Quality & Environment	Delivery Schedule	Cost	Improvement Capability
Percentage	50%	20%	15%	15%

The evaluation results are compiled and rated, and appropriate actions are taken according to the following ratings:

Evaluation Ratings	A	B	C	D
Rating Score	90~100	80~89	70~79	< 70
Disposal Method	Increase Purchase Ratio	No Action	Decrease Purchase RatioInclude in Annual Vendor Audit	Disqualify from Qualified Suppliers

2023 Evaluation Results

Year	Number of Suppliers Evaluated	Qualified Suppliers	Suppliers Needing Improvement	Remarks
2022	278	275	3	C:3 ; D: 0
2023	286	280	6	C:6 ; D: 0

4.2.2 Sustainable Supply Chain Practices
Material Issue 4: Procurement and Supply Chain Management

Onyx is committed to promoting a sustainable supply chain. To enhance the resilience of our supply chain, we actively implement responsible supply chain management practices. This involves developing long-term, efficient partnerships with suppliers to minimize environmental impact from raw material procurement to finished product output. We select partners based on high standards and conduct ISO 14001 environmental audits and guidance to ensure the effective operation of a sustainable supply chain.

Category	Details
Policies/Commitments	Key suppliers must be ISO 14001 certified.
Targets	New key suppliers are required to have ISO 14001 certification.
Action Plans or Measures	A new supplier management procedure has been established, incorporating evaluation criteria for new suppliers.
Responsible Departments/ Grievance Mechanism	Manufacturing Procurement Department
Resources Invested for the Year	Personnel and Audit Person-Days: 18 person-days (one from procurement, one from quality assurance)
Management Results/ Evaluation Mechanism	2023 Results: Nine key suppliers were assessed, achieving a 100% audit rate and compliance with environmental management targets, with a 100% compliance rate.

4.2.3 Future Policies and Targets

Currently, Onyx has not implemented measures to address negative environmental and social impacts within the supply chain. In the future, we will introduce the Responsible Business Alliance (RBA) guidelines and conduct regular assessments of the supply chain's environmental and social impacts.

(1) Green Procurement Policies and Targets
Onyx will develop a "Supplier Sustainability Code of Conduct", referencing international norms and initiatives such as the RBA Code of Conduct, SA8000, the UN Guiding Principles on Business and Human Rights, the UN Universal Declaration of Human Rights, and the Ten Principles of the UN Global Compact. This code will cover labor, health and safety, environment, ethics, and management systems, with a focus on biodiversity and zero deforestation commitments to reduce environmental impact. We require all suppliers to understand and adhere to the "Supplier Sustainability Code of Conduct," and their compliance will be a key factor in our procurement decisions. Suppliers are also required to establish their own sustainability standards/code of conduct and communicate these requirements to ensure the sustainability of the entire value chain

(2) Reducing Suppliers' Environmental Footprint

Target Attributes	Management Requirements/Targets	Implementation Methods
Management Systems	New suppliers must have ISO 14001 certification.	100% of new suppliers will obtain ISO 14001 certification.
GHG	Develop capabilities for SBT carbon management, carbon platform operation, and RBA compliance management by the end of 2026.	Achieve carbon inventory targets for key suppliers by 2024.
Water Resources	PCB manufacturers must annually provide qualified wastewater test reports, and key suppliers must set water reduction targets.	50% of PCB suppliers will establish water reduction targets.
Recycling and Reuse	Suppliers will be encouraged to recycle and reuse packaging materials, with an aim to maintain and increase the number of suppliers capable of doing so.	Recycle more than 50 kg throughout the year.

(3) Supply Chain ESG Promotion
To encourage suppliers to obtain ISO system certifications and familiarize themselves with RBA requirements, Onyx will provide information on ISO 14001, ISO 45001, IECQ QC 080000 management systems, and the RBA Code of Conduct. These cover five key areas: labor, health and safety, environment, ethics, and management systems. We will actively promote these requirements to suppliers through meetings, emails, and other channels to strengthen their sustainability management.

4.3 Happy Enterprise

4.3.1 Human Rights Management Policies and Diversity in Employment Opportunities

Onyx Healthcare adheres strictly to labor laws in all aspects of employment, ensuring that no illegal workers, child labor, or other unlawful labor are employed. The company employs staff based on principles of diversity, offering equal pay for equal work regardless of gender, and practices non-discrimination in hiring based on religion, race, or political affiliation. The rights of employees with disabilities are protected, with 1.6% of our workforce comprising individuals with disabilities in 2023, exceeding government requirements. Employment contracts are signed by mutual agreement, detailing wages and working hours. Recruitment channels include traditional job listings as well as partnerships with educational institutions, summer internships, and research alternative military service, providing opportunities for both recent graduates and experienced job seekers.

Diversity Statistics ▶

			Number of people	Percentage
Employee	Direct	Gender	Male	11	44%
			Female	14	56%
		Age	Under 30	1	4%
			30~50	24	96%
			Over 50	0	0%
		Education	Master's Degree or Higher	0	0%
			Bachelor's Degree	9	36%
			Others	16	64%
	Indirect	Gender	Male	66	67%
			Female	33	33%
		Age	Under 30	4	4%
			30~50	75	76%
			Over 50	20	20%
		Education	Master's Degree or Higher	31	31%
			Bachelor's Degree	67	68%
			Others	1	1%

Diversity Statistics

			Number of people	Percentage
Directors	Gender	Male	6	86%
		Female	1	14%
	Age	Under 50	1	14%
		50~60	4	57%
		Over 60	2	29%
	Education	Master's Degree or Higher	7	100%
		Bachelor's Degree	0	0
		Others	0	0

Basic Salary & Compensation Ratio ▶   2023

Location	Type	Detail	Male	Female
Taiwan	Direct	Basic salary (Note 1)	1	0.94
		Compensation (Note 2)	1	0.94
	Indirect	Basic salary	1	0.78
		Compensation	1	0.76

Note 1: Basic salary refers to the minimum fixed amount paid to employees for their duties, excluding any additional compensation such as overtime pay, bonuses, or various allowances.

Note 2: Compensation refers to the basic salary plus additional payments made to workers, including seniority allowances, bonuses (cash and equity), benefits, overtime pay, compensatory leave, and any other subsidies (such as transportation, living expenses, and childcare allowances).

4.3.2 Employee Overview

As of 2023, the Company has a total of 124 employees, all of whom are local hires, fully implementing a localization policy with a focus on permanent staff. No agency-dispatched workers, apprentices, home workers, or interns are employed. The workforce comprises 62% male and 38% female employees. Please refer to Table 1 for related information and Table 2 for a breakdown and analysis of new hires and employee proportions.

Statistics / Annual ▶   **2023**

The total number of employees(note 1) ▶   **124**

Labor contract（note 2)		Permanent	Fixed-term
Gender	Male	77	0
	Female	47	0
Nationality	Taiwan	124	0
	Oversea	0	0

Employment types（note 3)		Full-time	Part-time
Gender	Male	77	0
	Female	47	0
Nationality	Taiwan	124	0
	Oversea	0	0

Note 1: The total number of employees is based on the end-of-year count (12/31).

Note 2: Labor contracts are categorized into indefinite-term contracts (permanent) and fixed-term contracts (short-term, seasonal, specific project periods; if regular employees are on maternity or parental leave, temporary workers are hired to cover until their return).

Note 3: Employment types include full-time (working hours meet the statutory maximum per week) and part-time (hours below statutory maximum, such as student workers or hourly employees).

In 2023, the Company did not employ agency workers (non-employee workers).

Employee New Hires & Departures Statistics ▶   **2023**

		Total	Ratio(Note)

New Hires ▶

		Total	Ratio(Note)
Gender	Male	11	55%
	Female	9	45%
Age	Under 30	2	14%
	30~50	16	80%
	Over 50	2	10%
Education	Master's Degree or Higher	3	15%
	Bachelor's Degree	13	65%
	Others	4	20%

Departures ▶

		Total	Ratio(Note)
Gender	Male	9	56%
	Female	7	44%
Age	Under 30	2	13%
	30~50	12	75%
	Over 50	2	13%
Education	Master's Degree or Higher	1	6%
	Bachelor's Degree	8	50%
	Others	7	44%

Note: New Hire Rate = (Number of new hires in a specific category during the year / Total number of employees in that category at year-end) * 100%

Turnover Rate = (Number of employees who left in a specific category during the year / Total number of employees in that category at year-end) * 100%

4.3.3
Talent Attraction & Retention

Onyx Healthcare strictly complies with labor regulations, establishing lawful employment relationships with employees through signed labor contracts upon joining. The company provides employment and promotion opportunities, as well as a fair and generous benefits system, aiming to foster mutual growth between the Company and its employees while ensuring employee rights are protected.

Salary policy

The Company's salary standard is determined based on the position, ability, education, work experience, and professional skills of the employees, and will not be affected by factors such as gender, race, religion, political position, and marital status. Onyx's standard starting salary in Taiwan is better than the minimum wage stipulated by the "Labor Standards Act". The Company also offers salary adjustments, bonuses, and bonus distribution systems based on operating performance, overall goal achievement, individual performance, and work contribution to reward colleagues for their efforts, thereby attracting, retaining, and motivating outstanding colleagues.

Overall remuneration

In terms of the overall salary system design, the Company formulates the salary plan and bonus plan according to the local salary standards to tie employee rewards to the Company's performance. On the other hand, Onyx also offers dividend bonuses, incentive bonuses, and cash gifts for traditional festivals such as the Moon Festival, the Dragon Boat Festival, and year-end bonuses to share the Company's profits with employees. The average annual salary of full-time, non-managerial employees in 2023 was NT$1,091,000, an increase of 2.73% from the previous year, and the median salary was NT$1,044,000 (including salary, allotment, dividends, and bonuses).

Employee Category	Gender	Ratio of Standard Salary to Local Minimum Wage
Frontline Workers	Male	1.03
	Female	1.03

Material Issue 5:
Labor Relations, Communication, & Feedback

The significance of communication and feedback in labor relations cannot be overstated. These elements are crucial for ensuring organizational harmony and enhancing employee satisfaction and performance. They not only influence personal development and job satisfaction but also have a profound impact on company culture, teamwork, innovation capabilities, and overall organizational performance. Therefore, the Company continuously takes proactive measures to optimize internal communication mechanisms and establish an effective feedback culture to promote long-term success.

Policies/Commitments	Onyx Healthcare adheres strictly to all labor laws, avoiding the employment of illegal labor, child labor, or any labor that contravenes legal provisions. The Company adopts diversity in hiring practices, ensuring equal pay for equal work irrespective of gender, and practices non-discrimination based on religion, race, or political affiliation, while safeguarding the rights of employees with disabilities.
Targets	We continuously improve working conditions and environments to prevent labor disputes before they arise.
Action Plans or Measures	1.Adhere to international human rights conventions and comply with labor-related laws and regulations. 2.Provide comprehensive benefits and host various welfare activities, including quarterly meetings and annual events like Family Day and the Year-End Party to foster positive labor relations. 3.Hold regular labor-management meetings, compensation meetings, and worker safety meetings to enhance communication and exchange of opinions between employees and employers. 4.Promote employee grievance channels to ensure privacy and protection against retaliation.
Responsible Departments/ Grievance Mechanism	Human Resources Department
Resources Invested for the Year	In 2023, NT$3,039,319 was invested in employee welfare activities. Four labor-management meetings, compensation meetings, and labor safety meetings were conducted in 2023, totaling 11 hours
Management Results/Evaluation Mechanism	1.No human rights or discrimination incidents were reported in 2023, and no regulatory penalties were incurred. 2.The employment rate of employees with disabilities reached 1.6% in 2023, exceeding government requirements. 3.Four labor-management meetings were held in 2023, with no labor disputes occurring during this period. 4.The average salary adjustment in 2023 ranged from 3% to 5%.

Major Operational Location	Total number of Senior Executives	Number of Locally Hired Senior Executives	Percentage
Taiwan	12	12	100%

4.3.4
Employee Development & Training

4.3.4.1 Career Development

To support employees in effective career planning, the Company implements a dual-track promotion system, allowing for advancement either to management positions or project roles. we also support employees in developing multiple skills, fostering long-term expertise to enhance corporate competitiveness
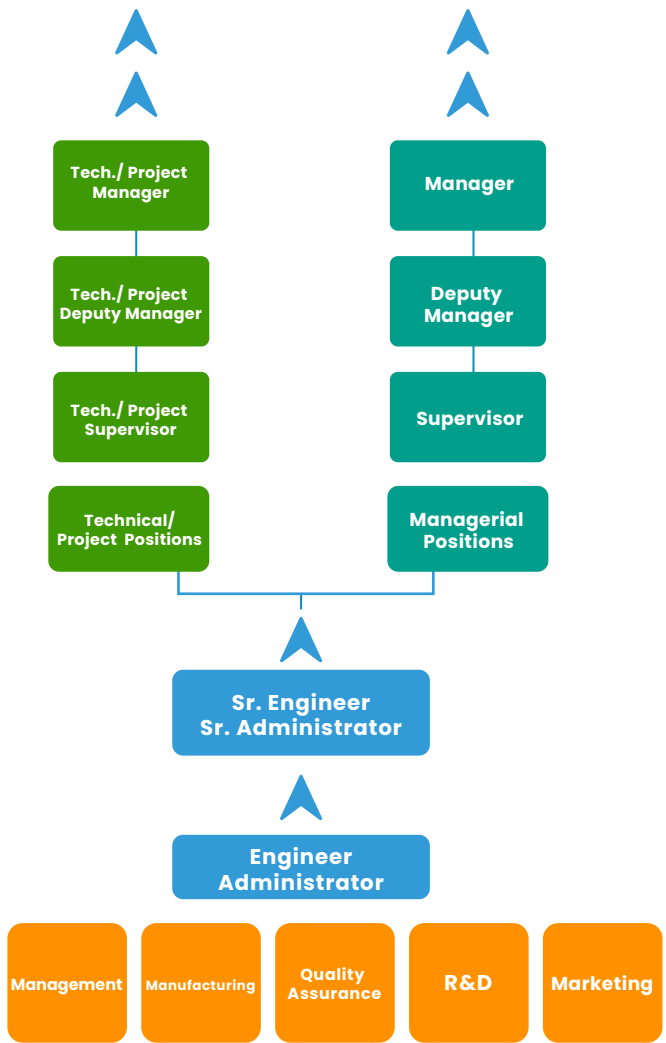
Material Issue 6:
Talent Development and Career Growth

The cultivation of talent and career development significantly contributes to sustainability. This approach not only ensures that the Company possesses the necessary skills to face future challenges but also motivates employees, increases engagement, and lays the foundation for ongoing success. Thus, the Company's sustainability strategy includes talent development and career planning to ensure long-term survival and prosperity. Onyx continues to invest in talent development to meet company needs and stakeholder concerns.

Policies/ Commitments	Through talent development mechanisms, assist employees in enhancing professional skills and career development.
Targets	Promote internal knowledge flow within the organization to improve the efficiency of knowledge acquisition.
Action Plans or Measures	At Onyx Healthcare, we offer a diverse range of learning opportunities to foster internal knowledge flow and enhance the efficiency of knowledge acquisition. Our training system is categorized into eight main types: onboarding training, professional skills training, core managerial competencies, project-oriented training, self-growth learning, labor safety and health education, and disaster response drills.
Responsible Departments/ Grievance Mechanism	Human Resources Department
Resources Invested for the Year	In 2023, a total of NT$1,118,050 was invested in training.
Management Results/Evaluation Mechanism	In 2023, Onyx Healthcare conducted training sessions totaling 2,938.56 hours, with 2,157 participants. Each employee received an average of 23.70 hours of training.

4.3.4.2 Training and development system

Training and development system

Talents are the most important asset of Onyx Healthcare. At Onyx Healthcare, we provide diverse learning opportunities to facilitate knowledge circulation within the organization and improve the efficiency of obtaining knowledge by members. The comprehensive training system can be divided into eight major categories:

Orientation training — Onyx Healthcare provides new colleagues with comprehensive "orientation training" to help them assimilate into the Onyx family to unleash their talents, paving the way for their future learning and growth.

✓ Online learning
▶ Company product introduction, explanation of personnel regulations & work rules
▶ Company organization introduction, description of corporate culture, & business philosophy
▶ Code of Ethical Management & Social Corporate Responsibility
▶ Occupational safety & health

✓ New employee orientation
▶ Workplace introduction, work rules, the introduction of relevant systems and benefits

✓ New employee professional training
▶ Professional skill training

Professional skill training — Onyx Healthcare offers various training to accommodate different professional skill improvement needs. Moreover, we constantly strive to improve the professional capabilities of colleagues through internal and external training and encourage them to attend diverse external professional courses.

Executive core capabilities — Onyx Healthcare cultivates the necessary managerial skills of junior, mid-level, and senior executives.

Project-oriented training — Onyx Healthcare plans enterprise/product-related seminars from time to time.

Direct personnel training — Onyx Healthcare conducts comprehensive workstation skill training for direct personnel.

Self-growth & learning — Through the Aaeon Foundation's "Aaeon Literature Museum" and "Travel with Good Books" activities, Onyx Healthcare encourages colleagues to expand their horizons and macro thinking through reading and sharing.

Labor safety & health education & training — To prevent occupational disasters, Onyx Healthcare organizes annual labor safety and health education and training, covering topics such as work safety rules, fire protection knowledge, health education, and traffic safety to protect the safety and health of workers in the workplace.

Disaster prevention drills — To establish and reinforce employees' disaster emergency response capabilities, Onyx Healthcare conducts repeated training and drills. In addition, employees are divided into various emergency response teams that undergo regular training to make sure that Onyx Healthcare's employees remain calm when disaster strikes, thereby protecting them from injuries.

4.3.4.3 Training modes and achievements

Onyx Healthcare's education and training include traditional lectures, practical drills, online learning, and compound learning. In 2023, Onyx Healthcare held a total of 2938.56 hours of training for 2,157 people, meaning that each employee received an average of 23.70 hours of training.

4.3.4.4 Training performance evaluation

Onyx Healthcare applies diverse evaluation tools and objective standards to determine training performance, and a feedback mechanism is created to act as a basis for decision-making. Application of evaluation tools:

Response level

1 Leave

▶ Understand the degree of satisfaction of the learners towards the training course through a questionnaire.

Learning level

2 Leave

▶ Measure whether the learners' knowledge, skills, and attitude changes have met the learning target after the training through methods such as written tests, oral tests, practice, license acquisition, interviews, and experience sharing.

Behavioral level

3 Leave

▶ The evaluation at this level is conducted within three to six months after the training. The evaluation methods applied include observations or interviews, and the evaluation is carried out by the supervisor of the trainee to determine whether the behavioral performance of colleagues has met the expected targets of the training.

Statistics / Annual ▶		2023
Average Training Hours per Employee (Note 1)		**23.70**
Training Hours by Gender (Note 2)	Female	26.41
	Male	22.04
Training Hours by Category (Note 3)	Direct	34.08
	Indirect	21.08

Note 1: Average Training Hours per Employee: Total training hours for all employees / Total number of employees at the end of the year.

Note 2: Average Training Hours per Female Employee: Total training hours for female employees / Total number of female employees at the end of the year.

Note 3: Average Training Hours by Category: Total training hours for each employee category / Total number of employees in that category at the end of the year.

2023		Performance Review (Twice a Year)			Career Development		
		Average Number of Employees Reviewed	Average Number of Employees	Percentage	Average Number of Employees Reviewed	Average Number of Employees	Percentage
Gender	Male	75	75	100%	4	4	100%
	Female	46	46	100%	5	5	100%
Employee Category	Direct	25	25	100%	0	0	100%
	Indirect	96	96	100%	5	5	100%

Note: Performance evaluations include all employees, excluding those employed for less than six months.

4.3.5
Employee Care & Communication

4.3.5.1 Retirement System

The Company adheres to the "Labor Pension Act" with a defined contribution plan. Retirement benefits are funded through a monthly contribution of 6% of each employee's wage, deposited into their individual labor pension accounts.

4.3.5.2 Welfare System

Onyx Healthcare Onyx Healthcare upholds the business philosophy of "People-orientation". We recognize that employees are the cornerstone and driving force of the Company and its business management, thus we value our employees and their families, providing various welfare measures and establishing an Employee Welfare Committee under the law to organize a plethora of welfare measures. Furthermore, Onyx regularly holds employee activities such as family day, year-end banquets, and birthday parties to foster a sense of belonging among employees and engender a relaxed ambiance.

Maternity transport allowance and maternity cash gift: To encourage childbirth and sympathize with colleagues who are experiencing mobility problems in late pregnancy, the Company has introduced a maternity transportation allowance in 2022, providing colleagues with a monthly transportation allowance of NT$3,000 for three months before the due date. Moreover, the maternity cash gift is increased to NT$10,200 per child. A total of two colleagues received the maternity cash gift in 2023.

✓ Basic benefits
- ▶ Labor insurance
- ▶ Health insurance
- ▶ Year-end bonus
- ▶ Group insurance
- ▶ Education and training
- ▶ Labor pension

✓ Leisure benefits
- ▶ Employee incentive travel
- ▶ Family day
- ▶ Quarterly meetings and birthday parties
- ▶ Family education lectures

✓ Special leave
- ▶ Birthday leave
- ▶ Indigenous ritual leave
- ▶ Volunteer leave
- ▶ Pandemic care leave

✓ Bonuses/Cash gifts/Subsidies
- ▶ Employee dividend
- ▶ Performance bonus
- ▶ Cash gift for three major festivals
- ▶ Birthday cash gift
- ▶ Maternity cash gift
- ▶ Maternity transport allowance
- ▶ Wedding and funeral subsidies
- ▶ Employee emergency subsidies

✓ Healthcare
- ▶ Employee health examination
- ▶ Quarterly factory medical consultation
- ▶ On-site medical and health services
- ▶ Employee assistance plan

✓ Childcare Leave	Taiwan	
Item	Male	Female
Number of Eligible Employees for Parental Leave in 2023	2	0
Number of Employees Applying for Parental Leave in 2023	0	0
Parental Leave Application Rate (%) in 2023	0%	0%
Projected Return-to-Work Numbers in 2023	0	0
Actual Return-to-Work Numbers in 2023	0	0
Return-to-Work Rate (%) in 2023	0%	0%
Returnees in 2022	1	0
Number of Returnees Remaining Employed for One Year in 2022	1	0
Retention Rate in 2023 (%)	100%	0%

Note 1: The number of employees eligible for parental leave is based on those who applied for maternity or paternity leave in the past year.
Note 2: Return-to-Work Rate: (Actual number of returning employees / Expected number of returning employees) * 100%.
Note 3: Retention Rate: (Number of employees still employed twelve months after returning / Actual number of returning employees) * 100%.

Labor-management meeting

Onyx Healthcare has always upheld the philosophy of "People-orientation, Honesty, and Integrity", and we value the opportunity to communicate with our colleagues. To establish smooth communication channels, labor-management meetings are held quarterly. In 2023, labor representatives were elected for a four-year term. Representatives are elected by all employees, with 120 eligible voters at the time of election and a total of 124 employees by the end of 2023. New employees who did not participate in the election still have the right to engage in labor-management negotiations. The Company also sends a senior executive from each unit to participate in the meeting and communicate with labor representatives on business management and labor-management-related matters. The meeting also provides an opportunity for them to interact and exchange opinions.

Establish various communication channels

Besides face-to-face communication meetings with management, colleagues who need to communicate and interact directly with the management may do so via phone or email to propose their opinions and suggestions at any time, and they will receive immediate feedback. Onyx Healthcare has created a suggestion email for colleagues to offer their opinions or suggestions at any time.

To protect colleagues' safety and enforce the Act of Gender Equality in Employment, Onyx Healthcare strictly prohibits any form of sexual harassment. Sexual harassment prevention measures, complaints, and disciplinary regulations have also been formulated. Colleagues are not discriminated against based on race, religion, skin color, nationality, and gender.

Onyx Healthcare not only cares about colleagues' work conditions, but also values their mental wellbeing as an individual, in the family, and life. Since 2016, we have introduced the Employee Assistance Programs (EPAs), and we collaborate with "Taoyuan life line" Association in 2023, which boasts years of experience in psychological counseling, to prevent and resolve issues that may lead to lowered organizational and personal productivity through third-party systematic, professional services, solutions, and resources. In doing so, employees can commit to their work with a healthy mind and body, in turn generating a win-win situation for labor and management.
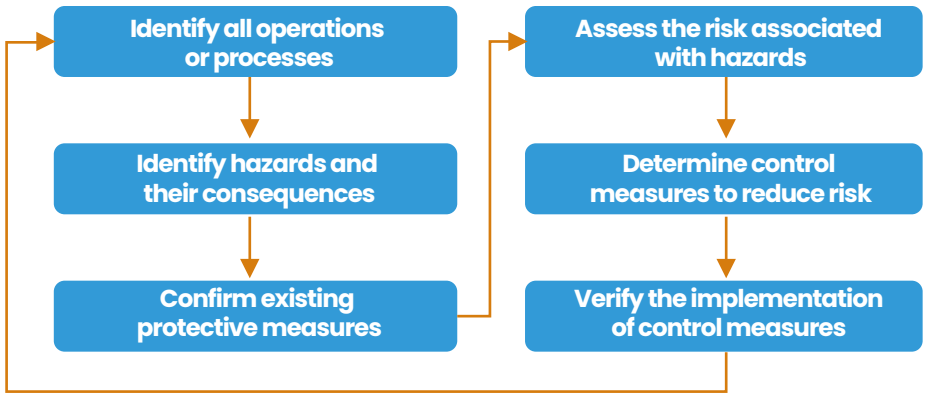
4.3.6 Occupational safety and health

Onyx values the safety and health of every employee because we regard employees as the most critical asset of the Company. We uphold the spirit of people orientation to offer a safe and sound workplace, and we support the government's legal policy on occupational safety to implement our occupational safety system and health measures.

In accordance with Article 23 of the Occupational Safety and Health Act, the Company has established a comprehensive occupational safety and health management system, including safety management plans, regulations, and work guidelines, to enhance employee safety awareness and reinforce safety and hygiene measures.

The Company has developed a hazard identification and risk assessment plan, with the safety office announcing the regular annual implementation of hazard identification and risk assessments. Each department assesses risk levels based on operational frequency, likelihood of occurrence, severity of hazards, and control mechanisms, and formulates corresponding measures to mitigate the occurrence or severity of risks, thereby ensuring

Hazard Identification and Assessment Workflow:

Identify all operations or processes → Assess the risk associated with hazards → Identify hazards and their consequences → Determine control measures to reduce risk → Confirm existing protective measures → Verify the implementation of control measures

Evaluation and Analysis (Comparative Scoring Table)

The Company offers health examination benefits that exceed legal requirements and hires external professional medical and nursing staff to provide on-site services.

The Company has engaged the services of professional physicians and nurses to provide on-site health promotion services, host health lectures from time to time, assist employees in health management, and provide health consultation services. Onyx regards employees as family members, thus we launched the "I will protect your health" program, because only healthy employees can remain productive over the long run, allowing the Company to realize the goal of sustainability management.

Health Examination Data Analysis and Tracking

Item	Abnormality Rate	Number of Employees Requiring Consultation	Number of Employees Who Have Consulted
Level 1 Management	12.1%	13	10
Level 2 Management	76.6%	82	15
Level 3 Management	10.3%	11	7
Level 4 Management	1%	1	0

Abnormality Rate
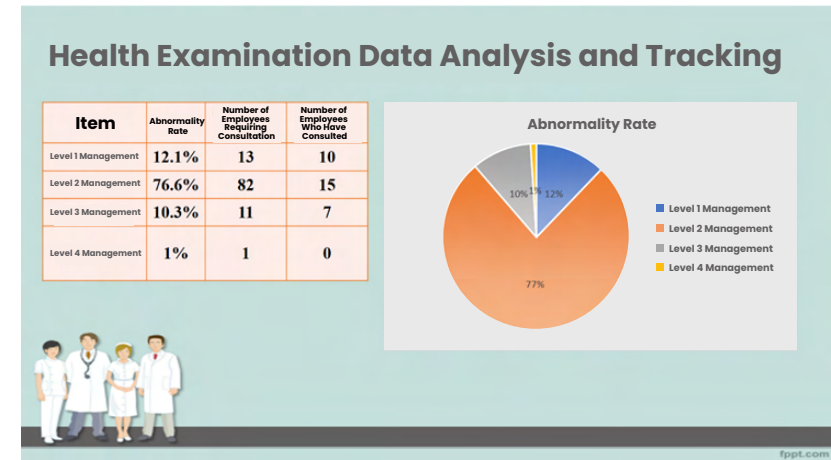
Note: The annual health management summary report for employees is provided by contracted occupational health professionals. (Number of Abnormal Cases/Total Number of Health Examinations)

4.3.6 Occupational safety and health

To promote occupational safety and health, the Occupational Safety Committee is composed of the employer, functional committee members, and representatives from both labor and management.
Quarterly meetings are held to review various occupational safety tasks and their effectiveness. Through joint deliberation and supervision by the representatives from both labor and management, the promotion and effectiveness of occupational safety tasks are overseen.

Occupational Safety Committee — Includes employer & labor representatives Various departmental representatives & professional technical personnel

Occupational safety facilities — **Occupational safety management** — **Health promotion** — **Supervision & inspection**

When new employees report for duty, they are given occupational safety and health education and training. The content includes comprehensive courses such as the Occupational Safety and Health Act, safety and health work rules, automatic inspection, SOPs, emergency response, fire protection, and first aid. In-service employees are required to receive annual on-the-job safety and health education and training, and the Company also arranges for professionals to participate in professional education and training(such as first responders, occupational safety management personnel, and fire protection administrators). The dissemination of professional education and training knowledge aims to establish a corporate safety culture.
Onyx has assembled a fire and self-defense group. Through biannual fire escape drills and courses, we can guide our colleagues to carry out evacuation and escape drills and fire extinguisher operations, so that they can remain calm in an emergency and escape quickly to minimize personnel and property losses.

Occupational safety education training, and promotion held by the Company in the last three years

Year	Number of employees	Number of employees trained	training hours
2021	115	124	584
2022	120	141	621
2023	120	145	625

The Company takes care of employees' welfare by adopting a prevention is better than cure approach to care for employees' physical health. Onyx offers annual health exams more frequently than statutory requirements. Employee health exams are held every year, and burnout inventory and musculoskele-tal(ergonomics) questionnaire surveys are included to pay attention to the physical and mental balance of employees. In addition, health exam reports and health analysis services are also provided.

Chemical Hazards

The Company does not use hazardous chemicals. Annually, it conducts operational environment monitoring and hazard identification assessments for various tasks. Based on the assessed risk levels, each department formulates management strategies to prevent unlawful workplace violence or provides personal protective equipment.

Onyx values the safety and health of our employees' work environment, thus we regularly implement biannual workplace monitoring and quarterly drinking water quality inspections. In addition, the Company evaluates the workplace and risk factor exposures through sampling,

Mechanical Equipment Hazards

The Company implements automatic inspection and maintenance of various machinery and facilities to maintain their normal functioning. Furthermore, annual fire safety equipment inspection and reporting are carried out to improve and replace abnormal fire safety facilities at the workplace to make sure that their operational safety.

The risks associated with contract work are relatively high. To protect the safety of Onyx's contractors, the Company has formulated contractor management documents. Also, hazard notification, education and training, and construction application are conducted before construction to prevent occupational accidents. There were no occupational accidents last year, hence the Company continues to uphold the goal of zero accidents.

Workers covered by an occupational health and safety management system in 2023

Management System/Regulation	Type of Inspection	Number of Workers	Percentage	Remarks
Occupational Safety and Health Act	Internal Audit	124	100%	Each year, the management system is verified through internal and external audits. In 2023, an occupational inspection was conducted by relevant officials from the Ministry of Labor due to an application for a workplace improvement subsidy.
	Occupational Inspection	145	100%	

Occupational Accident Reporting Process

In accordance with Article 37 of the Occupational Safety and Health Act, the Company has established a notification process for occupational accident incidents.

Proactive Reporting → Employee → Department Supervisor → Safety Officer (Ext: 2076 or 2075) → New Taipei City Government Labor Inspection Office

In the event of the following occupational accidents at the workplace, the business unit must report to the labor inspection agency within eight hours:

1.Fatal accidents.
2. Accidents affecting three or more people.
3. Accidents affecting one or more people requiring hospitalization.
4. Other incidents designated and announced by the central competent authority.

Employee/Non-Employee Occupational Injury and Occupational Illness Type Statistics

Statistics/Annual		2023
Total Work Hours(Note 1)		**236776**
Fatal Accidents due to Occupational Injuries (Note 1)	Number of people	0
	Percentage	0
Severe Occupational Injuries (Note 2)	Number of people	0
	Percentage	0
Recordable Occupational Injuries(Note 3)	Number of people	4
	Percentage	3.38
Occupational disease	Number of people	0
	Percentage	0
Recordable Occupational Illnesses(Note 3)	Number of people	0
	Percentage	0

Type/Year		2023	Description of Hazards and Improvements
Types of Occupational Injuries	Falls	0	
	Cuts	1	Promotion of personal safety protection and workplace safety awareness
	Burns	0	
	Traffic Accidents During Commuting	3	Strengthened traffic safety education
Types of Occupational Illnesses	Overwork	0	

Note 1: The Company may choose to calculate rates based on either 200,000 or 1,000,000 work hours.
Note 2: Severe occupational injuries are those that prevent or make it difficult for an employee to recover to their pre-injury health status within six months. However, fatality numbers should be excluded from the statistics.
Note 3: Recordable occupational injuries or illnesses are those resulting from any of the following: death, absence from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. Also included are significant injuries or illnesses diagnosed by a doctor or other licensed healthcare professional, even if they do not result in death, absence from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. The statistics should include fatalities and indicate whether minor injuries (work-related injuries resolved with on-site first aid) are excluded or included.

Infectious Disease Prevention and Environmental Management

In response to the COVID-19 pandemic, the Company has established infectious disease prevention management measures. Through a rapid reporting mechanism, epidemic investigations are immediately initiated, and workplace sanitation operations are conducted to effectively reduce the risk of workplace transmission. The factory provides free preventive supplies such as masks, alcohol, and rapid test kits to employees, fostering a healthy and supportive work environment.

Additionally, the Company has implemented ISO 9001 Quality Management System and ISO 14001 Environmental Management System. Regular internal and external audits are conducted to continuously monitor quality and environmental management, and the 5S policy (Sort, Set in order, Shine, Standardize, Sustain) is enforced, emphasizing the importance of cultivating employee habits to jointly maintain environmental quality, safety, and hygiene.

Onyx believes in a people-oriented corporate culture, and safeguarding the safety and health of employees is the only way to generate a win-win situation and attain corporate sustainability.

ESG

**2023
Onyx Healthcare
ESG Report**

Environmental Sustainability

5. Environmental Sustainability

Onyx Healthcare is committed to contribute its corporate resources to enable environmental sustainability.
The company continues evolving corporate governance and strategy to align with policies to support environmental sustainability.
Key performance indicators and corporate activities are established to proactively prevent growing global warming challenges.

2023 Performance Highlights

**Be Geared
To International Carbon
Reduction Framework**

Science-Based Carbon Reduction
Target Initiative

**Group Carbon
Reduction Target**

2030 S1+S2 -50%/ S3-C1&C11 -30%
2050 S1+S2+S3 –90%
Global Warming< 1.5°C

**Energy Conservation &
Carbon Reduction
Products**

MATE2 & Venus4
International Energy Star
Certification

SDGs

3 GOOD HEALTH AND WELL-BEING

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

5.1 Environmental Sustainability Policy

Guided by a commitment to protect the planet, the Company is rooted in Taiwan while actively advancing towards globalization to become a world-class leader. We are dedicated to implementing the following environmental policies to fulfill our corporate social responsibility: We provide an effective communication platform that allows employees or their representatives the time and resources to engage in activities related to the environmental management system. Through education and training, we aim to enhance employees' awareness and implementation of regulations, thereby fostering pollution prevention and waste reduction concepts to establish a safe and healthy work environment. By adhering to legal and regulatory requirements and aiming for green design and processes, we strive for continuous environmental innovation and improvement as a means of supporting sustainable development and fulfilling our corporate social responsibilities.

We implement an environmental management system that incorporates appropriate pollution prevention technologies and risk assessment concepts to minimize environmental impact. Through continuous improvement, we ensure effective risk management and hazard control, aiming to achieve the goals of zero accidents and zero pollution. With a corporate culture of integrity, innovation, initiative, and proactivity, we are committed to executing corporate social responsibility, earning the trust and confidence of shareholders, employees, suppliers, customers, and the public, and progressing toward the goal of sustainable business operations.

The Company's environmental philosophy:

- ✓ Promote activities to care for and improve the earth with a people-oriented heart.
- ✓ Implement environmental regulations and goal management with an honest heart.
- ✓ Provide eco-friendly and high-quality technology with a heart of excellence and innovation.
- ✓ Fulfill social, environmental, and public welfare responsibilities with a heart of global perspective.

Commit to environmental improvement, continual energy-saving, carbon reduction, and environmental protection with a heart of sustainability management

5.2 Environmental Management System

Since its establishment in 2010, Onyx Healthcare has continuously refined its sustainability management systems, achieving certifications such as the ISO 14001 Environmental Management System and the European CE mark. We maintain these certifications to fully implement green processes and innovative environmental protection, uphold environmental management responsibilities, and sustain a supplier packaging material recycling mechanism to ensure compliance with environmental management regulations throughout the supply chain.

With limited resources on earth, Onyx Healthcare intends to protect the earth's environment by integrating internal product R&D, reinforcing energy-saving performance through product design, as well as saving resources, and achieving easy recycling. We carefully select low-polluting raw materials in conjunction with lean production and optimized manufacturing to minimize environmental pollution. Environmental protection is the Company's top priority. Concerning the procedures of administrative units and other units, more efficient, energy-saving, and carbon-reducing energy utilization methods are implemented to continuously maintain unit power consumption levels. We gave also applied the Company's environmental policy of "Green Process, Innovative Environmental Protection, Sustainable Development, and Continuous Improvement". Onyx not only complies with the laws and regulations but also strives to significantly lower the environmental impacts and foster a balanced and harmonious relationship with the environment.

The general affairs unit continues to conduct inspections for every factory area and office after-hours. Besides checking the electricity consumption and the use of water and air-conditioners, energy-saving, water-saving, paperless, and waste-reduction measures are also introduced to realize the spirit of environmental protection in the manufacturing center.

5.2.1 Onyx Healthcare's certifications

ISO 9001：QMS Standards, 2015　　ISO 13485: QMS Standards, 2016　　ISO 14001: EMS Standards, 2015
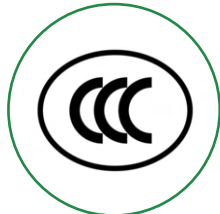
China Compulsory Certification

Some of Onyx products meets the CCC mark is required for both Chinese manufactured and foreign imported products

CE and FCC Certification

All ONYX Healthcare Inc. products have received CE and FCC Certification to prove our quality assurance.

5.2.2 Restriction and management of hazardous substances

Under the trend of international green product design and market requirements, Onyx Healthcare is also vigorously introducing and managing green materials/components projects. The eco-friendly requirements of Onyx Healthcare's products not only involve green design before product production to achieve the objective of lowering environmental impact but through green procurement, the environmental requirements are extended upstream to components and raw materials, as well as the entire process of product use and subsequent disposal. Onyx Healthcare defines harmful chemical substances as those that are persistent, bio accumulative, toxic, carcinogenic, mutagenic, toxic replicable, and disruptive to environmental hormones. The Company complies with the regulations on the use of specific chemical substances and demands suppliers limit or prohibit the use of hazardous chemical substances. Onyx Healthcare has a responsible mineral procurement policy: We demand suppliers never use any illegal labor (to protect legal workers) and child labor and never purchase conflict minerals from countries around the Democratic Republic of the Congo.

In terms of hazardous substance management, Onyx Healthcare has always complied with the list of prohibited substances stipulated by RoHS (EU) Directive 2015/863. All of our new products comply with the RoHS (EU) Directive, and we have changed our product design and manufacturing process according to the list of ten prohibited substances stipulated by RoHS (EU) Directive 2015/863. The Company has revised the supplier management process, conducted a comprehensive parts inventory from the source, established an internal and supplier website or database to address RoHS issues, and provided customers with products that comply with restricted substance requirements. In addition to lead (Pb), cadmium (Cd), mercury (Hg), hexavalent chromium (Cr6+), polybrominated biphenyls (PBBs), polybrominated diphenyl ethers (PBDEs), Bis(2-ethylhexyl) phthalate, butyl benzyl phthalate (BBP), dibutyl phthalate (DBP), diisobutyl phthalate (DIBP), and other hazardous chemicals, Onyx Healthcare has also implemented relevant regulations on the use of batteries and packaging materials.

5.2.3 China RoHS

As for the China RoHS requirements, Onyx Healthcare has complied with the requirement of SJT 11364-2014 "Marking for the Restricted Use of Hazardous Substances in Electronic and Electrical Products". Besides marking on the products, various parts of the products must also state whether they have exceeded value restrictions stipulated by the SJT 11364-2014 "Marking for the Restricted Use of Hazardous Substances in Electronic and Electrical Products" and explained clearly in the user manual. All of Onyx Healthcare's electronics and electrical product packaging in China must comply with GB/T 18455-2010 "package recycling marking."

5.2.4 Conflict Minerals

Onyx Healthcare upholds a responsible minerals sourcing policy: We require that suppliers do not use conflict minerals sourced from the Democratic Republic of Congo and its neighboring countries in their raw materials.

5.3 Green Product Design

Three directions of environment-friendly design ▶

✓ Purchase raw materials that do not contain harmful substances or contain less harmful substances.

✓ Include recyclable, reusable, and easy-to-disassemble elements in the design. In terms of mechanical design, 90% of the models with double-layer packaging have been replaced by reinforced single-layer packaging.

✓ Power management and low energy consumption functions are incorporated into the product design to achieve energy saving. The design efficiency of the electronic power supply is more than 85%, and the CPU boasting the lowest energy consumption in the same performance class is chosen, with the lowest CPUs offering a power consumption of 2–7W.

5.3.1 Product Development Standards

In the development of new products, Onyx Healthcare incorporates environmentally friendly and non-toxic raw materials into its product designs. These products are designed to comply with ISO 9001, ISO 13485, ISO 14001, China Compulsory Certification (3C), CE, and FCC standards, and we are planning to introduce compliance with ISO 14064-1. A cross-functional team comprising product development, planning, design verification and testing, procurement, and marketing personnel works together on this initiative.

All of Onyx Healthcare's products adhere to the standards set by the WEEE (Waste Electrical and Electronic Equipment Directive), RoHS (Restriction of Hazardous Substances Directive), and REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals) regarding SVHC (Substances of Very High Concern) and Annex 17 restricted substances. We prioritize the procurement of raw materials that are free from or contain minimal harmful substances.

5.3.2 Eco-Friendly Product Design

At the product design stage, we adhere to the principle of environmental optimization, aiming to minimize the potential impact on the environment. We actively seek and utilize renewable materials, emphasizing green, energy-efficient designs that maintain high performance even with fanless and low-power-saving features.

By classifying materials, Onyx Healthcare can choose green materials that meet specific needs during the product design phase. This classification also clearly demonstrates the quality and usability of renewable materials to producers and consumers, promoting the use of renewable resources and the development of a circular economy.

Given the high reliability requirements for materials in the medical industry, Onyx primarily uses second-grade or higher renewable materials. When products reach the end of their lifespan and need recycling, only preliminary disassembly is required, and the resulting materials are of high quality and highly reusable. We categorize product components into renewable and non-renewable materials. Renewable materials include metals, paper, and plastics, while non-renewable materials include cables, LCDs, PCBAs, and mixed materials. Due to the high reliability standards in the medical industry, recycled materials are not used.

Onyx Healthcare classifies renewable materials based on their source, quality, and processing methods. Here's how it's classified:

1 **Primary Renewable Materials** ▶

Materials directly extracted from renewable resources, such as wood, bamboo, and agricultural waste.

2 **First-Grade Renewable Materials** ▶

Renewable materials with high quality and usability after initial processing, such as processed wood and high-quality waste paper.

3 **Second-Grade Renewable Materials** ▶

Second-Grade Renewable Materials: Materials that have undergone further processing, potentially losing some original properties but still usable for specific purposes, like recycled paper and reconstituted wood panels.

4 **Low-Grade Renewable Materials** ▶

Materials that have been recycled or processed multiple times, resulting in reduced quality and limited usability, such as recycled plastics and glass.

For 2023, Onyx Healthcare conducted a statistical analysis of the use of renewable and non-renewable materials in shipped components as follows:

Unit	Renewable Materials			Non-Renewable Materials				Material Usage Total
	Metal	Paper	Plastic	Cable/wire	LCD	PCBA	Mix	
2023	**8394kg**	**3736kg**	**10429kg**	**3489kg**	**48943kg**	**2029kg**	**25562kg**	**102,581kg**

Remarks: The total material usage was estimated using the weighted average method, with the following steps:

1. All incoming materials in 2023 were categorized by type.

2. The top three items by shipping volume in each category were selected as representatives.

3. The average weight for each category was calculated by dividing the total weight of the top three items by their total quantity.

4. The total quantity of all items in each category was multiplied by the average weight to determine the total weight for that category.

5. Materials were classified based on renewable and non-renewable criteria.

6. The weights of each material type were summed to calculate the total usage.

5.3.3 Eco-friendly packaging design

From the consideration of "resource conservation" to the recycling process of used products, Onyx Healthcare adopts an "eco-friendly" green packaging design strategy to formulate packaging design specifications, hoping to minimize the negative environmental impact of the product packaging process. We incorporate recyclable and easy-to-disassemble elements into our designs, enhancing structural integrity to eliminate dual-layer packaging in 90% of products, thereby reducing environmental harm.

The packaging cardboard box is made of eco-friendly pulp and complies with recycling standards. Besides using reusable and recycled EPE, the packaging material of some products distributed by Onyx is reduced, and the excess packaging material is used for other product shipments, thereby significantly decreasing the plastic content of packaging material while upholding the concept of recycling and reuse, and delivering the product to the customer safe and sound.

Onyx Healthcare invites suppliers to support the initiative through the Procurement Department. In terms of the recycling symbol, all packaging materials feature the international recycling symbol to raise customers' consensus on environmental protection. In terms of manufacturing and production, waste materials, waste cardboard boxes, plastics, and leftover packaging materials are classified and recycled effectively to lower environmental burdens.

5.3.4 Sustainable Energy-Efficient Design

Power management and low energy consumption functions are incorporated into the product design to achieve energy saving. The design efficiency of the electronic power supply is more than 85%, and the CPU boasting the lowest energy consumption in the same performance class is chosen, with the lowest CPUs offering a power consumption of 2-7W.

Concerning battery-powered equipment Onyx Healthcare's ORION system can document the power consumption and computer performance information of all nursing computers. This information is provided to the administrator to help analyze if certain software settings are abnormal, resulting in increased processor and HDD workload, as well as excessive power consumption. The system can decrease the battery power consumption of the nursing computer to realize energy savings and carbon reduction.

The ORION system also offers a remote control function, enabling the administrator to perform unified settings for multiple nursing computers within the same group, such as reducing the screen brightness to extend the battery life or adjusting the timing of the sleep mode to avoid unnecessary battery discharge when the computer is not being used, thereby realizing the goal of energy saving.

> **Thermal simulation and analysis are introduced in the early stages of product design, which offers comprehensive benefits for environmental sustainability. The main benefits are listed below:**

1 Reduce energy consumption ▶
Evaluate the energy consumption trend of products under different operating conditions through thermal simulation and analysis, and optimize the design to decrease energy consumption. This helps to decrease reliance on energy, coal consumption and mitigates environmental impact.

2 Increase product efficiency and lifespan ▶
Evaluate product efficiency and performance through thermal simulation and analysis to regulate and optimize design. Decrease the product's energy consumption, enhance the user experience, and extends product lifespan.

3 Reduce product pollution ▶
Reduce R&D pollution during product development through thermal simulation and analysis. For instance, reduce the number of product proofs and verifications. For mass-produced products, their temperature distribution and thermal conduction properties are evaluated in advance, and the design is optimized to lower the impact of heat and heat radiation on the surrounding environment. This helps to mitigate environmental problems such as air pollution and global warming.

Material Issue 7.
Green Product Labels/Energy Labels

Onyx Healthcare places great importance on green products and energy labels, which is reflected not only in product certification but also in our corporate culture and development strategy. To protect the environment, save energy, reduce carbon emissions, comply with GHG management regulations, and enhance market competitiveness, we apply for ENERGY STAR certification for our key products, thereby boosting our corporate image. We are committed to continuously improving product energy efficiency and reducing energy consumption and environmental impact through innovative technologies and sustainable production processes. We also actively promote energy-saving and emission-reduction concepts among employees, encouraging their participation in environmental initiatives to contribute to a green, low-carbon future.

Our two main products, the Mate2 and Venus4 series, received ENERGY STAR certification in 2023. These products save 59 to 65 kWh of electricity when used under various voltages and frequencies. Through continuous effort and relentless pursuit, Onyx Healthcare will continue to lead the industry's green innovation, actively contributing to the construction of an eco-friendly society. The QR codes below provide access to ENERGY STAR information for these two products.

Policies/ Commitments	Develop green, energy-saving, and carbon-reducing products to minimize carbon emissions.
Targets	Submit at least two products annually for energy label certification.
Action Plans or Measures	•Focus on improving energy efficiency in product design by using low-power components, optimizing circuit design, and ensuring AC to DC converter efficiency exceeds 85%. Implement first-grade energy-efficient DC to DC converters in circuit board designs to achieve energy conversion efficiency of over 90%. •Select environmentally friendly and energy-efficient materials, considering their renewability, recyclability, and avoiding harmful substances. •Design products with durability and repairability in mind to reduce energy consumption and waste production. Durable products lower energy use and waste, while repairability extends product lifespan. •Enhance firmware design for power management to achieve over 16 hours of standby time. •Modify microcontroller firmware for battery charging to reduce battery damage risk and increase lifespan. •Develop embedded controller firmware to ensure battery discharge is below 1% after shutdown.
Responsible Departments/ Grievance Mechanism	Product R&D Department & Product Marketing Department
Resources Invested for the Year	In 2023, we invested NT$12.2 million in energy-saving and carbon-reduction product development projects.
Management Results/ Evaluation Mechanism	In 2023, we achieved our goal of submitting two products for energy label certification, both of which were successfully certified.

Unit	Energy Usage of Key Products	Energy Savings of Key Products
2023	69.04 Kwh	0

Savings Plan and Variation Explanation:
Under the power consumption condition of Venus224 at 230V/50Hz, each machine can save approximately 59.4 kWh of electricity. Since the certified products (Mate2 & Venus4) have not yet been shipped, there are no statistics for product energy savings in 2023.

Product-Related
Energy Star Information

Onyx Healthcare Inc. - VENUS-224-P35-G0-6402
Integrated Desktop
Processor Name: i7-1185G7   Minimum Processor Speed (GHz): 2.8
Minimum System Memory (GB): 64
Category I2: TEC of Model (kWh): 71.4
CLICK FOR PRODUCT DETAILS

Onyx Healthcare Inc. - MATE2-2410-P1-G3-3210
Integrated Desktop
Processor Name: i7-9700TE   Minimum Processor Speed (GHz): 1.8
Minimum System Memory (GB): 32
Category I2: TEC of Model (kWh): 75.8
CLICK FOR PRODUCT DETAILS

Material Issue 8：Product Safety

Onyx Healthcare is dedicated to ensuring product safety by providing the safest and most reliable products while prioritizing user-friendliness and ergonomic design. Throughout product development and mass production, we continuously investigate user feedback and adjust product designs to ensure high safety and reliable quality.

Our products comply with IEC 60601-1 medical device electrical safety standards, making them safer and more reliable than general information products in terms of leakage current and withstand voltage, effectively protecting users. Additionally, our products meet the IEC 60601-1-2 medical electrical equipment EMC standards, exhibiting excellent anti-interference capabilities, and outperforming general information products in RS (radiation tolerance), EFT (transient pulse interference), and ESD (static electricity).

Moreover, we can obtain specified international certifications per customer requirements, including those already obtained from the US FCC, European CE, and China CCC. These certifications, developed by the Federal Communications Commission, International Electrotechnical Commission, European Telecommunications Standards Institute, and China Quality Certification Center, ensure our products meet stringent safety standards and compatibility, providing reliable and safe products that satisfy customers' medical needs.

Policies/ Commitments	We are committed to offering the safest and most reliable products while striving to produce environmentally friendly products.
Targets	**Materials:** Zero violations of RoHS, REACH, and other related regulations and zero customer complaints regarding parts used in self-branded standard product designs. **Products:** All products pass IEC 60601-1 and IEC 60601-1-2 international safety certifications. **Quality Management System:** Operate under ISO 13485 quality management system; obtain QMS certification by 2024.
Action Plans or Measures	•Ensure 100% compliance with relevant RoHS, REACH, and conflict minerals regulations for self-certified components during the approval process. •Base product development on IEC 60601-1 and IEC 60601-1-2 international safety certifications as design guidelines. •Operate under ISO 13485 quality management system and plan to achieve medical device QMS certification within the next two years. •Ensure products adhere to ergonomic principles, including posture, operational comfort, and user interface optimization, to reduce discomfort or fatigue from prolonged use. •Utilize IT development testing tools for automated functional testing to eliminate testing personnel's blind spots during the development process. • Enhance software and hardware functional consistency at each stage of product development to meet system specifications, improving product stability and safety. •Implement IEC-62304 standard to verify software functionality throughout development, ensuring medical device software effectively controls risks, reduces personnel injury incidents, and retains relevant testing records as evidence. •Improve communication security between system software and underlying equipment by introducing next-generation encryption mechanisms into the middleware (SDK) to enhance customer application system information security. •Offer customized software and firmware with local and remote update capabilities to simplify the continuous update process after on-site system deployment, enhancing system security. •Develop proactive battery detection software and firmware systems for products with replaceable batteries to provide early warnings for customers about battery replacement and recycling processes, reducing safety concerns associated with battery-related products. •Develop highly customizable software and firmware to enhance user experience, reducing opportunities for safety hazards caused by operational errors. •Conduct multiple verifications and tests before releasing product software and firmware, increasing product reliability and reducing safety issues caused by device failures.
Responsible Departments/ Grievance Mechanism	Product Development and Quality Assurance
Resources Invested for the Year	NT$8.3 million
Management Results/ Evaluation Mechanism	In 2023, there were zero violations of RoHS, REACH, and related regulations, as well as zero customer complaints regarding materials used in self-branded standard product designs. All products shipped in 2023 passed the IEC 60601-1 and IEC 60601-1-2 international safety certifications. The QMS certification process was scheduled in 2023, with certification expected to be obtained in 2024.

5.4 Environmental Management

5.4.1 Waste Management

All waste generated by the Company is classified as general industrial waste, primarily consisting of mixed metal scrap and mixed waste plastics. Additionally, employee-generated domestic waste is managed by certified waste disposal contractors.Mixed metal scrap, being stable solid waste, is processed through disassembly, crushing, manual sorting (including magnetic separation), manual dismantling, and recycling.

Mixed waste plastics and domestic waste are transported by certified waste disposal companies to the Bali Incineration Plant, operated by the New Taipei City Environmental Protection Bureau, where they are incinerated.

Other materials, such as cardboard and paper packaging, are collected and recycled by resource recovery companies.

Waste Reduction Measures

Item	Measures
Paper	The photocopier only prints in black and white, color printing and photocopying are only used for work if necessary
	Purchase lightweight paper.
	The office machine area should be equipped with a paper recycling box.
	Make use of the blank side of the paper for notes and drafts.
	Waste paper that has been printed on both sides can be used as coasters for lunch boxes.
	Store files electronically as much as possible to minimize physical paper printing.
	Meeting or education and training materials should be presented electronically as much as possible to avoid printing.
	Use the office machine to receive fax information electronically to reduce unnecessary printing on fax paper
Green landscaping	Place green potted plants in the office that are looked after by dedicated personnel to create a green office.
Resource recycling	The resource recycling area is divided into general waste, paper, glass, iron, and aluminum cans, plastics, kitchen waste, and batteries. Colleagues are encouraged to take the initiative to recycle resources.
	Electronic waste is centralized in the Company's waste recycling area and labeled as waste. They are recycled by class A recycling contractors for reuse.
Stationery	Colleagues are encouraged to use reusable stationeries such as binder clips or paper clips to avoid using disposable stationery.
Paper cups	The Company's pantry is stocked with a wide range of porcelain cups for colleagues and visitors to minimize the use of paper cups.
Tableware	The Company never asks for disposable tableware when ordering meals from caterers because we encourage colleagues to bring their reusable tableware.
Other	Packaging materials (trays or specialized cardboard boxes) are recycled and reused by the suppliers.

Onyx Healthcare adheres to the regulations set by the Environmental Protection Administration (EPA) for the disposal of business waste. We use the EPA's Industrial Waste Control Information Network to select suitable waste management partners through the "Permit Data Query" feature. For waste disposal and recycling vendors, Onyx Healthcare requires the submission of a waste disposal and treatment permit issued by the EPA or a reuse permit from the Ministry of Economic Affairs, including the codes for the types of waste they are authorized to handle, ensuring compliance with the Company's waste categories.

Details are as follows:
Mixed Waste Metals: Managed by Zhong De Develop Technology Co., Ltd., an EPA-approved Class A cleaning agency (Permit No. 110 TFCZ No. 0047-7).
Mixed waste plastics and domestic waste: Managed by Jin An Environmental Technology Co., Ltd., an EPA-approved Class B cleaning agency (Permit No. 111, New Taipei City, YQZ No. 0046).
After business waste is processed by certified contractors, these contractors provide documentation proving the legal disposal of waste.

In 2023, Onyx Healthcare generated a total of 69,920 kg of waste, with a total recycling rate of 24%. Excluding domestic waste, business waste from operations and production processes accounted for approximately 26,720 kg, with recyclable waste amounting to 16,840 kg. Of this recyclable waste, 40.6% was waste paper, with other minor quantities consisting of packaging materials removed during receiving (trays, plastics, panels, etc.). 63% of business waste from manufacturing processes was recycled and reused.

Metric tons	Waste Item	2023	Treatment Method	On-site/Off-site
Fair Business Waste	Domestic waste	43.2	Incineration	Off-site
	Mixed Waste Plastics	9.88	Incineration	Off-site
	Waste Paper	10.86	Recycling	Off-site
	Mixed Waste Metals	5.98	Recycling	Off-site
	Waste Iron Cans, Aluminum Cans, PET Bottles	0	Recycling	Off-site
	Waste Iron (Scrap Iron, Discarded Equipment)	0	Recycling	Off-site
	Waste Copper Wire	0	Recycling	Off-site
	Waste Fluorescent Tubes	0	Recycling	Off-site
	Kitchen Waste	0		Off-site
	Waste Wood	0	Reuse	Off-site
	Waste Crucibles and Pallets	0	Landfill	Off-site
	Non-hazardous Single Waste Metal - Waste Core	0	Landfill	Off-site
	Waste Lubricating Oil	0	Physical	Off-site
	Septic Waste	0		
	Subtotal	69.92		
Total		69.92		

Resource recycling and disposal method

Waste and resource recycling categories	Waste disposal cycle	Waste disposal personnel	Disposal method	Reusable items
General waste (class D) (household waste)	Workday/time	Cleaning contractor (Taiyeh)	After the waste is collected and transported to the general waste bin (behind building A and B), the building management committee will dispose of it.	None
Resource recycling (class R) Recycling and reuse of waste paper, plastics, iron/ aluminum cans, and packaging materials	Weekdays or depending on the waste accumulation conditions	Cleaning contractor (Taiyeh) and recycling and reuse by packaging material suppliers.	After the recyclable waste is collected and transported to the resource recycling area (basement of building B), the building management committee will dispose of it. Recycled packaging materials (trays, specialized cardboard boxes) are recycled and reused by suppliers.	Paper, plastics, iron/aluminum cans, kitchen waste. Trays and specialized cardboard boxes.
General industrial waste (class E) (Iron parts, scrap metal, and plastics)	Every year/time	Class A waste disposal contractor (Zhong De)	Recycled and reused by qualified contractors	Iron parts, scrap metal, plastics, and scraps.
Other non-production-related recycled waste from the production line (class R)	Weekdays or depending on the waste accumulation conditions	Cleaning contractor (Taiyeh)	After the recyclable waste is collected and transported to the resource recycling area (basement of building B), the building management committee will dispose of it	Empty eco-friendly cleaning naphtha cans. Empty 75% rubbing alcohol barrels. Waste batteries. 14W T5 waste lamps/ballasts.
		Recycled and reused by suppliers	After collection, it is retrieved by suppliers for treatment and reused.	Waste tin dross (RD and RMA maintenance). Toner cartridges and printer ribbons

5.4.2 Energy Management and Conservation

Electricity Usag

In 2022, Onyx Healthcare consumed 372,741 kWh of electricity, resulting in an estimated direct GHG emission of 184.5068 tCO2e. In 2023, electricity usage increased to 388,561 kWh, with an estimated direct GHG emission of 192.3380 tCO2e, representing a slight increase of 4.2% from the previous year. We continue to encourage employees to turn off unnecessary power sources to conserve energy and participates in government energy-saving performance projects to reduce GHG emissions. We are committed to implementing resource management practices in daily operations to reduce environmental impact.

Purchased Electricity	2022		2023	
	Degree	**Billion joules (GJ)**	**Degree**	**Billion joules (GJ)**
	372,741	1434.11	388,561	1,398.07
Organization Internal Energy Consumption	**Billion joules (GJ)**		**Billion joules (GJ)**	
	1434.11		1,398.07	
Revenue (Millions)	1600.29		1492.88	
Energy Intensity Billion joules (GJ)/ Million	0.896		0.936	

Remarks:
1. Onyx Healthcare uses only electricity and does not utilize liquefied petroleum gas or diesel.
2. Due to the relocation project of the Xindian factory office in 2023 (from the 2nd floor to the 4th floor), the moving process involved operations on both floors simultaneously, resulting in an increase in power consumption.
3. Each kWh equals 3.598 MJ or 0.003598 GJ.

Energy Conservation Measures

Energy conservation and management Energy conservation and carbon reduction equipment improvement measures: High-efficiency, electronic T5 lamps are used, and the national lighting standards and regulations are observed. Install energy-saving recessed lighting on each aisle with switches on either end of the aisle to turn the lights on and off, thereby saving the number of lights used when working overtime during the weekends

The number of lights turned on. The escape lights, floor lights, emergency escape lights, and fire warning lights that are on permanently are replaced with energy-saving products.

Air conditioning and ventilation equipment: The warehouse area has no air conditioning equipment, hence electric fans are installed. The factory is equipped with five chillers at 15 tons each, totaling 75 tons. Chillers offer outstanding efficiency, and they are equipped with temperature control knobs to achieve the goal of energy conservation. All air conditioning equipment complies with energy regulations.

In terms of energy consumption: Set digital control to turn the air conditioner blower on and off, turn off lights signs, set the automatic sleep time on the water dispensers and office machines to conserve power, and purchase home appliances (such as refrigerators) with energy-saving labels.

5.4.2 Energy Management and Conservation

Item ▶	Measure
Lights	Change to T5 energy-saving lamps, post turn of the light signs on switches.
	Reduce the number of lights turned on or installed in areas with less illumination needs such as hallways, passages, and warehouses.
	Some lights are turned off or fewer lights are turned on during lunch break.
	Colleagues working overtime after 19:00 should only turn on lights that are needed instead of turning them all on.
	Colleagues should make sure the lights in their departments and areas are turned off before leaving the office after work.
Air conditioning	The air conditioners are set at 26 degrees Celsius, and temperature setting reminders are posted on the switches.
	The chillers are equipped with temperature control knobs and digital controls for the air conditioner blowers.
	Windows and doors should be closed to prevent cold air from escaping or hot air from entering, in turn increasing the air conditioners' workload.
	Window curtains should be closed depending on the direction of sunlight, or protective panels should be used as a sunscreen to prevent the sun's heat radiation from entering the interior.
	After using the conference rooms and studios, the air conditioner and the conference room doors should be closed.
	If air conditioning is needed for overtime work after 19:00 or during weekends, please apply to the general affairs personnel. The air conditioner may only be switched on if more than ten people are present to prevent the low loading, low efficiency, and high-cost operation of air conditioners.
Power	Computers or electrical appliances that will not be used for a long time should be powered off to reduce power loss in standby mode.
	Choose equipment with energy-saving labels (such as a refrigerator), and set the automatic sleep timer of the water cooler and office machines.
	Set the electricity contract capacity and record the electricity consumption status, and make adjustments accordingly.
	Avoid heavy power consumption during peak electricity consumption hours. (Summer: Monday to Friday, 10:00-12:00, 13:00-17:00)
Computer	For personal computers, the monitor and HDD should be turned off after five minutes of inactivity and enter standby mode after 30 minutes of inactivity.
	Power off the computers after work.
Water	Conserve water to avoid waste. No production process involves the use of water, only household water is used.
	The faucet water flow is reduced by 1/3 by using water-saving faucets.
	Report faucet or toilet leakages to the general affairs personnel immediately.
Elevator	Take the stairs more often and refrain from using the elevators.
Other	We encourage colleagues to take advantage of carpools or public transportation to commute to and from work to reduce carbon emissions.
	Promote "conference calls" and "video conference equipment" to elevate the efficiency of meetings.

In 2023, Onyx purchased renewable energy certificates from Chung Hwa Pulp Corporation for biomass energy and plans to implement the use of this energy in the new fiscal year. Onyx is dedicated to promoting the environmental protection policy by adopting a top-down approach. Only with the collective support of the executives and colleagues can we truly decrease pollution, conserve energy, recycle and reuse, and materialize the environmental protection policy by "practicing environmental protection in everyday life".

5.4.3 Water Resource Management

Water Resource Usage

Onyx Healthcare's production process does not require water resources, and only a small amount is used for daily living needs, with water fees paid by the property management committee. Although the Company does not directly pay for water, and thus lacks water bill data for actual usage statistics, Onyx uses monthly water usage figures from the industrial park management committee, calculating water intensity based on usage area as follows:

Onyx's operational site in New Taipei City uses water primarily for air conditioning in office areas and employee living needs, with the main water source being Feitsui Reservoir. The area is not classified as a high or extremely high water stress region, and no water is drawn from seawater, surface water, groundwater, or other organizations' production water. All wastewater from employee use is discharged through the building's sewage pipeline into the local sewage system. Water consumption equals water intake minus wastewater discharge.

Year	2023
Water Usage(Metric Tons)	3,360
Individual Revenue(Million NT$)	1492.88
Water Intensity (Water Usage/Individual Revenue)	2.25

Although Onyx Healthcare uses water solely for domestic purposes, we have implemented various conservation measures, including:

✓ Proposing at district meetings that the management committee introduce measures for managing water usage (e.g., posting water-saving slogans in restrooms and pantries) to ensure adherence by all companies in the district.

✓ Implementing a range of water-saving measures, including inspections of water usage switches and regular monitoring of water use, to ensure these practices are ingrained in daily management. This includes strengthening the management of water-saving facilities in all areas, installing water-saving devices on faucets in pantries and restrooms to adjust water flow, posting water conservation slogans, educating employees to change water usage behaviors, and reminding colleagues to save water through various advocacy measures.

Drinking Water Management

Onyx Healthcare has outsourced maintenance operations ta professional contractor that conducts maintenance in accordance with the contract. The details of each maintenance are recorded in the "Drinking Water Quality Inspection and Equipment Maintenance Record Form", which is placed in a conspicuous location on the equipment for inspection purposes. Every year, the water quality is tested for E. coli and total colony count tensure the safety of our colleagues' drinking water.

Onyx Healthcare has outsourced equipment maintenance operations to a professional contractor that conducts maintenance in accordance with the contract. The details of periodic maintenance are recorded in the "Drinking Water Quality Inspection and Equipment Maintenance Record Form", which is placed in a conspicuous location on the equipment for inspection purposes.
Each quarter (January, April, July, and October), water dispensers in the office are randomly tested for water quality, including tests for E. coli and total bacterial count. In compliance with regulations, the results of these periodic water quality tests are made public near the water dispensers to ensure the safety of drinking water for employees.
In accordance with the Occupational Safety and Health Act, the Company establishes a safe working environment. Regular testing of water dispenser quality and carbon dioxide levels is conducted, and the results are publicly displayed on the Company's bulletin board. Regular Testing of Water Dispensers: Every quarter (January, April, July, and October), two dispensers are randomly tested, and the results are posted beside each water dispenser. Regular Testing of Carbon Dioxide Levels: Every six months (January and July), carbon dioxide levels are tested, and the results are publicly displayed.

SGS Report

5.5 GHG Emissions Disclosure

Faced with the pressing challenges of global environmental disasters and climate change, Onyx Healthcare recognizes the importance of balancing corporate development with environmental responsibility. By managing raw material usage, energy consumption, and pollutant emissions in our production processes, we aim to enhance the efficiency of our operations and manage greenhouse gases effectively to minimize environmental impact, ultimately achieving our goal of being "environmentally friendly and sustainably developed".

In line with our commitment to sustainable operations and corporate responsibility, we address global warming and climate change trends while aligning with government policies. We conduct systematic greenhouse gas inventories and verification processes based on the GHG Protocol standards to accurately monitor our group's emissions, guiding our future reduction efforts and contributing to mitigating global warming.

5.5.1 GHG Inventory Mechanism

The U.S. will implement the Clean Competition Act (CCA) in 2024, and the EU will fully enforce the Carbon Border Adjustment Mechanism (CBAM) by 2026, following a trial in 2023. Taiwan plans to introduce a carbon fee between 2024 and 2025. Although not initially subject to these regulations, we closely monitor changes in laws, carbon fees, tariffs, and future trends, having commenced our inventory in advance of financial supervisory regulations in 2023.
The progress of our greenhouse gas inventory and reduction targets is regularly reported to the Board of Directors and the Sustainable Development Committee to ensure governance continuity and effectiveness.

5.5.2 GHG Inventory Methodology

Onyx Healthcare employs the Science Based Targets initiative (SBTi) for GHG inventory based on the GHG Protocol, using 2021 as the baseline year. We define the inventory boundary according to the "Operational Control" approach.

The emissions from the Company's GHG sources are quantified primarily using the "Emission Factor Method," calculated as follows:
GHG CO_2 equivalent=Activity Data (usage or production) × Emission Factor × Global Warming Potential
The emission factors are prioritized based on measurements or mass balance calculations, followed by national or regional factors. National emission factors can be referenced from the Executive Yuan's Environmental Protection Administration "GHG Emission Factor Management Table 6.0.4" or the "Product Carbon Footprint Information Network". In the absence of applicable factors, internationally published factors are used.
The Global Warming Potential (GWP) values are calculated based on the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (2021), converting all results into carbon dioxide equivalent (CO_2e), measured in tons per year.

Based on the definition of GRI Standards, the report distinguishes the sources of GHG emissions as follows:

Scope	Type	Description
1.	Direct GHG emissions	GHG emissions by Onyx's business locations
2.	Energy indirect GHG emissions	GHG emissions from electricity purchased or obtained by Onyx used for heating, cooling, or generating steam
3.	Other indirect GHG emissions	Emissions that occur outside Onyx, including upstream and downstream partners

5.5.3
Carbon Management Policy and GHG Inventory

Inventory Results

Onyx Healthcare's GHG calculations in 2023 are carried out by referring to the Carbon Calculator on the EPA's climate change website. The relevant analyses are illustrated below:

Onyx Healthcare's GHG Emission Summary:

2023

Type	Direct Emission Sources & Removals (Scope 1)	Energy Indirect Emission Sources (Scope 2)	Other Indirect GHG Emission Sources (Scope 3)	Total
Emission quantity (t-CO_2e/year)	31.6625	192.3380	9,239.5260	9,463.5265
Percentage(%)	0.33%	2.03%	97.63%	100%

2022

Type	Direct Emission Sources & Removals (Scope 1)	Energy Indirect Emission Sources (Scope 2)	Other Indirect GHG Emission Sources (Scope 3)	Total
Emission quantity (t-CO_2e/year)	31.3758	184.5068	9,542.1772	9,758.0598
Percentage(%)	0.32%	1.89%	97.79%	100%

2021

Type	Direct Emission Sources & Removals (Scope 1)	Energy Indirect Emission Sources (Scope 2)	Other Indirect GHG Emission Sources (Scope 3)	Total
Emission quantity (t-CO_2e/year)	29.6110	176.2260	9,565.3965	9,771.2335
Percentage(%)	0.30%	1.80%	97.89%	100%

As a medical computer assembly plant, Onyx Healthcare's Scope 1 emissions mainly stem from personnel activities related to waste (CH4) and refrigerants such as hydrofluorocarbons (HCFs). The carbon emissions from refrigerants and personnel septic systems for each year are listed below:

2023

Type	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3
Emission quantity (t-CO_2e/year)	—	12.0089	—	19.6536	—	—	—

2022

Type	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3
Emission quantity (t-CO_2e/year)	—	11.5127	—	19.8631	—	—	—

2021

Type	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3
Emission quantity (t-CO_2e/year)	—	11.0709	—	18.5401	—	—	—

For Scope 2, emissions are primarily from purchased electricity. The Scope 2 carbon emissions are calculated based on annual electricity usage.

2023

Type	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3
Location- based Emission quantity (t-CO_2e/year)	192.3380	—	—	—	—	—	—

2022

Type	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3
Location- based Emission quantity (t-CO_2e/year)	184.5068	—	—	—	—	—	—

2021

Type	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3
Location- based Emission quantity (t-CO_2e/year)	176.2260	—	—	—	—	—	—

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2023
Onyx Healthcare ESG Report

In 2023, Scope 3 emissions totaled 9,239.5260 tons CO_2e.
2023 Seven GHG Emission Tables

2023 Scope 3 GHG Types	Emission (t-CO_2e/year)	Percentage of Total Emissions
Category 1 Purchased goods or services	5,788.8972	61.17%
Category 2 Capital goods purchased upstream	898.5810	9.50%
Category 3 Fuel- and energy-related activities	37.8070	0.40%
Category 4 Upstream transportation and distribution	3.3720	0.04%
Category 5 Waste generated in operations	20.6507	0.22%
Category 6 Business travel	32.2219	0.34%
Category 7 Employee commuting	57.6379	0.61%
Category 8 Upstream leased assets	71.0490	0.75%
Category 9 Downstream transportation and distribution	399.1239	4.22%
Category 10 Processing of sold products	8.1630	0.09%
Category 11 Use of sold products	1,907.7676	20.16%
Category 12 End-of-life treatment of sold products	3.4018	0.04%
Category 13 Downstream leased assets	10.8530	0.11%
Category 14 Franchises	—	0.00%
Category 15 Investments	—	0.00%
Total	**9,239.5260**	**97.63%**

In 2023, Scope 3 emissions totaled 9,542.1772 tons CO_2e.
2022 Seven GHG Emission Tables

2022 Scope 3 GHG Types	Emission (t-CO_2e/year)	Percentage of Total Emissions
Category 1 Purchased goods or services	6,612.3796	67.76%
Category 2 Capital goods purchased upstream	64.0040	0.66%
Category 3 Fuel- and energy-related activities	36.2677	0.37%
Category 4 Upstream transportation and distribution	3.7346	0.04%
Category 5 Waste generated in operations	17.3988	0.18%
Category 6 Business travel	10.9694	0.11%
Category 7 Employee commuting	55.6368	0.57%
Category 8 Upstream leased assets	65.4480	0.67%
Category 9 Downstream transportation and distribution	448.0619	4.59%
Category 10 Processing of sold products	11.1690	0.11%
Category 11 Use of sold products	2,140.4986	21.94%
Category 12 End-of-life treatment of sold products	3.9948	0.04%
Category 13 Downstream leased assets	72.6140	0.74%
Category 14 Franchises	—	0.00%
Category 15 Investments	—	0.00%
Total	**9,542.1772**	**97.79%**

In 2023, Scope 3 emissions totaled 9,565.3965 tons CO_2e.
2021 Seven GHG Emission Tables

2021 Scope 3 GHG Types	Emission (t-CO_2e/year)	Percentage of Total Emissions
Category 1 Purchased goods or services	3,342.2473	34.20%
Category 2 Capital goods purchased upstream	3,867.6500	39.58%
Category 3 Fuel- and energy-related activities	30.5366	0.31%
Category 4 Upstream transportation and distribution	3.4403	0.04%
Category 5 Waste generated in operations	12.7859	0.13%
Category 6 Business travel	4.0722	0.04%
Category 7 Employee commuting	49.8800	0.51%
Category 8 Upstream leased assets	64.4030	0.66%
Category 9 Downstream transportation and distribution	309.2301	3.16%
Category 10 Processing of sold products	8.6210	0.09%
Category 11 Use of sold products	1,842.6489	18.86%
Category 12 End-of-life treatment of sold products	2.8832	0.03%
Category 13 Downstream leased assets	26.9980	0.28%
Category 14 Franchises	—	0.00%
Category 15 Investments	—	0.00%
Total	**9,565.3965**	**97.89%**

External Verification

In April 2024, Onyx Healthcare will engage AFNOR Asia, Ltd. to conduct an external verification of our greenhouse gas inventory to ensure compliance with GHG Protocol standards.

Inventory Analysis

Based on the inventory results, our total carbon emissions for Scopes 1, 2, and 3 were 9,758.0598 tons in 2022 and 9,463.5265 tons in 2023, representing a 3.02% annual reduction. However, the CO_2 emissions per million revenue increased by 3.98% from 6.0997 tons in 2022 to 6.3391 tons in 2023.

Year	Scope 1	Scope 2	Scope 3	Total carbon emissions (t CO2-e)	Revenue (Million)	GHG Emissions Intensity (tons CO2/million)	Annual Difference
111	31.3758	184.5068	9542.1772	9758.0598	1600.29	6.0977	-3.02%/ -294.5333 t CO2-e
112	31.6625	192.3380	9239.5260	9463.5265	1492.88	6.3391	

5.5.4 Greenhouse Gas Emission Reduction Plan

Short-Term Goals

Onyx Healthcare recognizes the detrimental impact of greenhouse gases on Earth's climate and environment. As responsible global citizens, we are committed to fulfilling our environmental protection duties. The Group is dedicated to comprehensive GHG inventories to accurately assess emissions and develop feasible reduction strategies, which include:

Short-Term Goals ▶

✓ **Continuously promoting energy-saving and carbon reduction measures.**

✓ **Encouraging full participation in energy-saving and carbon reduction activities.**

✓ **Complying with environmental regulations, customer requirements, and other relevant standards.**

✓ **Committing to self-improvement based on the most advanced international and domestic standards.**

Long-Term Goals:

In line with ASUS Group's planned carbon reduction goals and pathways, Onyx Healthcare is committed to achieving net zero emissions: by 2030, we aim to reduce Scope 1 and 2 carbon emissions by 50% and, for Scope 3, reduce emissions from the procurement of goods and services as well as the use of sold products by 30%, based on scientifically grounded reduction targets. By 2050, we intend to reduce emissions across Scopes 1, 2, and 3 by 90%, contributing to the global vision of limiting temperature rise to no more than 1.5°C by 2050.

5.5 .5 Emissions of Ozone-Depleting Substances and Nitrogen and Sulfur Oxides

As a manufacturer of computers for medical use, Onyx Healthcare does not produce ozone-depleting substances (ODS) or emit nitrogen oxides (NOx), sulfur oxides (SOx), or any other significant gases.

5.6 Onyx Healthcare Climate Change Management (TCFD)

TCFD / Task Force on Climate-Related Financial Disclosures

With the rapid development of global economic activities, the level of industrialization within economies worldwide is rising annually. This increase in industrialization carries a growing risk of climate change, driven by the greenhouse gas effects generated by industrial activities. These effects lead to the degradation of ecological environments and contribute to global warming: rising average global temperatures, massive melting of polar ice caps, rising sea levels, ocean current anomalies, and frequent extreme weather events. Joining together to combat the effects of global warming is an urgent necessity.

To mitigate the impact of climate change on global ecological and economic environments, the Paris Agreement was adopted on December 12, 2015, by 195 member countries of the United Nations at the Climate Summit. The agreement aims to curb the global warming trend, striving to keep the increase in global average temperatures to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature rise to 1.5°C above pre-industrial levels.

Recognizing the severe negative impacts climate change can have on various aspects of business operations, including raw material costs, hardware maintenance, engineering damage, water resource acquisition, and energy consumption, Onyx Healthcare, under the leadership of the Chairman, began implementing various energy-saving and carbon reduction management plans in 2023. These plans include the introduction of energy-saving measures in offices and supply chains, as well as the establishment of short, medium, and long-term goals, which are executed following approval by the Board of Directors. Through these efforts, Onyx Healthcare demonstrates its commitment to standing alongside the United Nations in the fight against global warming.

5.6.1 Governance Organization

Onyx Healthcare has established a Sustainable Development Committee, which includes the "Environmental Sustainability Task Force." This task force identifies potential climate change risks, opportunities, and financial impacts within the Company's operations, and discloses relevant information in four major areas: "Governance", "Policy", "Risk Management", and "Metrics and Targets". It identifies risk and opportunity issues and formulates risk management strategies as measures to address climate change.

The climate change report is compiled annually and presented to the Sustainable Development Committee, with an independent director serving as the convener. Regular meetings are held to discuss climate change-related issues and explain the potential risks and opportunities associated with the Company's operations. The convener reports on climate change issues and execution status to the Board of Directors annually.

5.6.2 Management Strategy

Onyx Healthcare identifies short, medium, and long-term climate change risks and opportunities that the Company may face, improves financial structure, and strengthens the Company's adaptability.
In compliance with government regulations, the Company implements the climate change-related financial disclosure framework (TCFD).

Onyx Healthcare continues to develop and optimize self-initiated energy-saving and water-saving measures, replacing energy-consuming equipment to enhance energy efficiency.

The Company has implemented the 14064-1 and GHG Protocol greenhouse gas management project management systems to inventory greenhouse gas emissions within the organization and its value chain. Reduction targets are set based on the net-zero reduction framework SBTi "Science-Based Targets initiative," jointly developed by CDP, the United Nations Global Compact (UNGC), the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).

5.6.3 Risk Management

Onyx Healthcare's Risk Management Committee, under which the Risk Management Task Force operates, is responsible for implementing climate risk and opportunity identification based on the TCFD framework. This involves assessing the likelihood, frequency, and potential impact on the Company, evaluating the risk and opportunity values, and prioritizing focus on "physical risks", "transition risks", and "climate change opportunities"

Physical Risks

Risk Nature	Sources of Risk	Impact on the Company	Risk Response Measures
Immediate	Extreme weather, including typhoons, heavy rain, and extreme temperatures (low and high).	• Threatens employee safety, potentially causing workplace accidents, disrupting work schedules, resulting in financial losses, and damaging the Company's image. • Damage to buildings and infrastructure such as power and telecommunications, leading to operational disruptions. • Logistics disruptions, causing production line stoppages. • Affects employees' mental and physical health, reducing work efficiency.	• Include physical risks from climate change in the Company's key risk management focus, regularly conduct environmental risk assessments, and develop and implement risk management mechanisms. • Develop emergency response plans for extreme weather and conduct regular drills to prepare in advance, minimizing injuries or financial losses caused by risks. • Secure disaster-related insurance in a timely manner to transfer risk and reduce financial losses.
Long-term	Effects of greenhouse gases causing a global rise in average temperatures.	• Continued rise in global average temperatures. • Intensification of carbon reduction issues.	• Implement educational training on climate change risk management topics (such as office energy conservation and carbon reduction) to instill carbon reduction concepts in employees. • Engage in air quality improvement and community farming initiatives. • Organize beach cleaning activities. • Participate in reforestation activities.

Transition Risks

Risk Nature	Sources of Risk	Impact on the Company	Risk Response Measures
Policies and Regulations	International conventions or advocacy regulations.	International conventions or advocacy regulations, such as TCFD information disclosure requirements, necessitate the Company to formulate related climate change risk and response measures. Increased production costs due to carbon taxes.	Address climate change issues by adhering to TCFD guidelines, responding to relevant risk information and measures, tracking implementation performance, and regularly reviewing and improving.
	National regulatory updates	Implement 14064-1 and GHG Protocol greenhouse gas management project systems, completing carbon inventory and data collection for scopes 1, 2, and 3 (value chain) for 2021 and 2022 ahead of schedule. The 2023 data is being collected, with the 2021-2023 inventory verification expected to be completed by 2024.	Continue promoting ISO14064-1 and GHG Protocol greenhouse gas inventory, and develop reduction plans based on SBTi "Science-Based Targets initiative"
Technology	Renewable Energy	Insufficient renewable energy or increased electricity costs	Evaluate and plan for the purchase and use of renewable energy
Customer Demand and Corporate Image	Changes in customer demand for low-energy, low-carbon products.	Reduced market demand for non-green products.	• Enhance software and hardware energy use efficiency to continuously reduce carbon emissions during the usage phase. • Integrate circular economy thinking into product design and production, such as using environmentally friendly materials, improving product energy efficiency, and extending product life cycles to develop low-carbon products.

Climate Change Opportunities

Opportunity Nature	Source of Opportunity	Description of Opportunity
Development of lower energy consumption products/ technologies to meet customer demand	Optimized environment for developing renewable capabilities	Procurement of renewable energy sources, such as wind, solar, geothermal, and hydropower, that enhance environmental sustainability and contribute to carbon reduction.
	Use of low-carbon materials	Collaboration between industry and academia to introduce advanced technologies, establish a low-carbon materials database, and continuously develop low-carbon products.
	Increased willingness within the supply chain to implement carbon reduction measures	Implementation of carbon reduction measures within the supply chain to lower the carbon footprint of products.

5.6.4 Metrics and Targets

Onyx Healthcare is committed to adopting energy-saving and carbon-reduction strategies, integrating various measures into its management systems to internalize them as part of its operations, thereby gradually embedding them into the Company's core values. We will respond to international carbon reduction initiatives with a more professional approach. Our short-term plan involves constructing various energy-saving and carbon-reduction management measures and establishing ISO 14064-1 and GHG Protocol greenhouse gas management systems. Our mid-term plan includes implementing the ISO 14067 carbon footprint management system to further track and control the effectiveness of energy-saving and carbon-reduction measures, reviewing and improving them as necessary for continuous advancement. In the long term, we aim to play a pivotal role in social sustainable development by developing ISO 14068 carbon-neutral products, advocating for sustainable business investment, and guiding related industries and supply chains toward low-carbon transformation to achieve the ultimate goal of mitigating global warming.

ESG

Social Inclusion

6 Social Inclusion

Onyx Healthcare has long emphasized social welfare. Besides community engagement aspects such as rural education and looking after disadvantaged groups with Aaeon Foundation, we also value the promotion of technical and vocational education, hence we engage in industry-academia collaboration with technical and vocational universities to create internship opportunities. In terms of environmental sustainability, we have been conducting beach cleaning activities since 2016, and have joined forces with Forestry and Nature Conservation Agency, Forestry Bureau to plant 15,000 trees within a decade, in turn making a positive contribution to social inclusion.

2023 Performance Highlights

Promoting the Development of Vocational and Technical Education and Industry cooperation

A total of **NT$420 million** has been invested, reaching **1,017 individuals.**

Enrichment of Educational Resources for Children in Rural Areas

Over 900 events were organized in 2023, **reaching nearly 26,000 students.**

Family-Friendly Enterprise Alliance

The satisfaction rate for the Family Education Lectures reached as high as 98% A total of 127 families participated in the Onyx Weekend School

Social Welfare Participation and Donation

1919 Love in Action/ Second-Hand Goods & Old Shoes Charity Collection/ Local Community/ Blood Donation Campaign/ Beach Cleaning and afforestation Campaign

SDGs

4 QUALITY EDUCATION

6 CLEAN WATER AND SANITATION

14 LIFE BELOW WATER

15 LIFE ON LAND

Harnessing the Power of Public Welfare to Create a Good Society

In June 1999, Onyx Healthcare's Chairman, Chuang, Yung-Shun, donated funds to establish the AAEON Foundation, adhering to the philosophy of "People-Oriented, Care for Society", with the purpose of "Promoting Technological Education and Human Development". The foundation focuses on "Supporting Disadvantaged Groups, Encouraging Art Appreciation, Participating in Social Welfare, and Promoting Technological Education". A key focus of the foundation is promoting arts education in underprivileged rural areas, continuously investing in the support of disadvantaged groups, promoting art and music appreciation, and advancing technology education. The AAEON Foundation is an important unit in Onyx Healthcare's pursuit of sustainable development. Onyx Healthcare's Sustainable Development Office has established a Social Care Task Force to collaborate with the AAEON Foundation on community and social welfare initiatives, supporting the underprivileged, promoting rural education, and giving back to society. The company is dedicated to long-term involvement in specific social issues, exerting a positive influence.

Rooted in Technology, Creating a Beautiful Life
Guided by the spirit of giving back to society and caring for education, individual donations have been made to establish and promote the development of technology and the humanities.

6.1 Assessment of Social Welfare Benefits

Onyx Healthcare has made long-term investments in social welfare. To effectively evaluate the overall benefits, we carefully document the time, costs, in-kind donations, and management expenses involved in our social welfare initiatives and assess the positive impacts of our contributions. The outputs of social welfare extend beyond tangible costs and benefits to include intangible impacts such as public welfare tree planting, beach adoption for waste reduction, support for vocational education development, and reducing the educational and resource disparities between urban and rural children. These efforts aim to bridge the gap in educational resources for rural children, provide valuable learning experiences, and enhance the Company's image as a model of sustainable development.

Business Initiative 12 %
Public Welfare Donation 6 %
Types of public welfare activities taken up Total 100 %
Community Investment 82 %

Cash Donation 25 % | NT$ 1,975,500
Physical Donation 0 % | NT$19,300
Activity Category Total 100 % NT$ 7,857,073
Man-hour 37 % | NT$ 2,873,359
Management Cost 38 % | NT$2,988,914
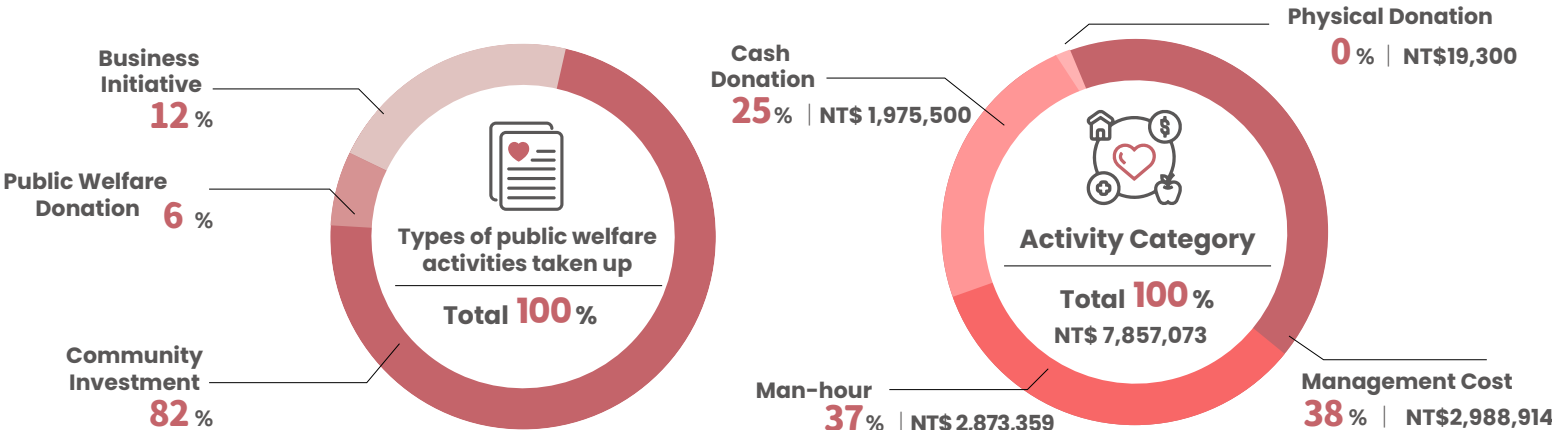
Three aspects of sustainability	Category	Cash Donation	Physical Donation	Man-hour	Management Cost	Total
	Public Welfare Donation	29,500	19,300	424,340	21,217	494,357
	Community Investment	1,600,000	—	1,994,427	2,866,339	6,460,766
	Business Initiative	346,000	—	454,592	101,358	901,950
Total		1,975,500	19,300	2,873,359	2,988,914	

Key Areas of Social Engagement

財團法人 研揚文教基金會 AAEON FOUNDATION

SUSTAINABLE DEVELOPMENT GOALS

4 QUALITY EDUCATION
6 CLEAN WATER AND SANITATION
14 LIFE BELOW WATER
15 LIFE ON LAND

Industry-Academia Collaboration
Partnering with NTUST, CUTe, and YZU to promote related projects.

Family Education
Mobilizing 21 companies to form an alliance to create a family-friendly workplace.

Rural Education
Since 2009, promoting arts and technology education projects in Chiayi County and City.

Environmental Protection
Ongoing initiatives for collecting second-hand goods and organizing tree planting and beach cleanup activities.

6.2 Onyx Healthcare Volunteers

In 2009, the Onyx Healthcare Volunteers group was established by the Company to actively participate in various public welfare activities. Through the formation of this volunteer group, we hope to inspire others to extend their goodwill from individual actions to families and groups. Our goal is to spread love from groups to communities and ultimately influence society as a whole. We recruit new members annually and provide an introduction to social welfare activities during new employee orientation courses. Regular volunteer service training courses and events are held to encourage colleagues to join and participate in volunteer activities actively. Each year, we organize public welfare activities such as "Art Lights - Educational Tours," public welfare tree planting, beach cleanups, blood donation drives, and the collection/donation of second-hand goods.

To encourage participation in volunteer activities, we offer each employee two days of paid volunteer leave annually. For each event, the Company covers the full cost of transportation, meals, tickets, and insurance for the volunteers, and offers exquisite gifts as a reward and token of appreciation. At the annual gala, the Chairman and his wife publicly acknowledge the volunteers' efforts by presenting appreciation certificates, deeply expressing gratitude for their compassion and dedication.

Promote public welfare point collection activity

To encourage colleagues to become an integral part of the Company's benevolent efforts, and to expand the Company's support and assistance for underprivileged groups, so as to make charity an essential component of Onyx's corporate culture, colleagues who participate in the Company's public welfare activities will receive 500 points for every four hours, with the maximum being 1,000 points per day. Public welfare points collected by colleagues can be donated to an NPO of his/her choice in the name of the Company in order to encourage them to proactively engage in public welfare activities, thereby making charity an essential component of Onyx's corporate culture.

In 2023., a total of 46 people participated in 236 hours of public welfare activities and generated NT$29,500 of public welfare points. All the points were donated to relevant NPOs in Dec. 2023.

6.3 Social Welfare Participation

6.3.1 "Cycling Around Taiwan – 1919 Love in Action" Charity Fundraising

On December 23, 2023, the Chairman led two senior executives on a 15-day cycling tour around Taiwan during the winter. Each day, the Chairman documented his reflections in short films shared with all colleagues, detailing the kilometers traveled, places visited, and interactions with disadvantaged families and schoolchildren in rural areas. Accompanied by fellow cycling warriors, they distributed food packages from the 1919 Rescue Association's food bank to these families as part of their outreach activities. During cycling, colleagues at Onyx Healthcare were invited to join the "I Ride, You Donate" fundraising event to support families in urgent need, giving them the opportunity to become "1919 Love in Action" charity angels!

Below is a letter from the Chairman to colleagues -"2023 Cycling Warriors - 1919 Love in Action"

6.3.2
Second-Hand Goods & Old Shoes Charity Collection/Donation Activities

(Total of 120 boxes collected/donated throughout the year)

This year, Onyx Healthcare organized three events to collect and donate second-hand goods. By gathering and reusing these items, we supported rural communities, giving children the chance to learn from diverse experiences. Onyx Healthcare not only excels in its core business but also enriches the lives of its employees through charitable services, fulfilling its responsibility as a corporate citizen. In the first half of the year, collected items were sent to the "Hualien Woodpecker Life Association" and "A Kernel of Wheat Foundation of Taitung City",. In the latter half, we participated in the New Taipei City Environmental Protection Bureau's largest charity flea market, "Christmas Environmental Treasure Hunt", providing supplies for disadvantaged families or items for charity sales. The funds raised from these sales support community development projects like training youth in community participation, community care, and resource reuse, ensuring these efforts reach the next generation. Each box of second-hand goods is estimated to sell for NT$500, contributing funds to community development work. The second-hand goods and old shoes collection event is held three times a year, totaling 120 boxes of donations.

6.3.3 Local Community Care Donations

The Onyx Healthcare Volunteer Team continues to focus on local communities, arranging bi-annual visits to and support for local charitable organizations. This year, we supported the "Silverlight Canteen" (Caring Convergence) in Banqiao District, New Taipei City, and the Taiwan Fund for Children and Families in Xindian District, New Taipei City, providing supplies and monetary donations totaling NT$29,500.

6.3.4 Let There Be Love in Life - Joint Blood Donation Campaign

(468 brave donors contributed 250cc each, totaling 881 bag)

To encourage colleagues to develop a habit of blood donation and support the belief that "one bag of blood can save a life," the AAEON Foundation and Onyx Healthcare have, since 2001, rallied companies in the park to participate in the "Let There Be Love in Life" joint blood donation events held in March, June, September, and December annually. With the collaboration of park companies such as AAEON Technology, Onyx Healthcare, Litemax, and Good Way Technology, we amplify our social impact.

The annual "Let There Be Love in Life" joint blood donation campaign includes four events, resulting in 468 participants donating a total of 881 bags.

Let There Be Love in Life
Organized 4 Events This Year, Total: 468 People, 881 Bags

Blood Donation Year	Q1	Q2	Q3	Q4	Total
2022	154 people, 231 bags	109 people, 164 bags	119 people, 179 bags	138 people, 197 bags	520 people, 771 bags
2023	220 people, 239 bags	77 people, 125 bags	155 people, 240 bags	165 people, 223 bags	468 people, 881 bags

6.3.5 Supporting and Promoting the Development of Vocational & Technical Education

To reinforce global competitiveness, and foster R&D strength and technological development, the Company is dedicated to uplifting the educational quality of technical and vocational schools, as well as cultivating future youth talents. In 2023, we continued to vigorously cultivate professional talents needed by the industry in conjunction with Taiwan Tech and CUTe through "industry-academia collaboration", "in-service master's program", and "scholarships"

Donate NT$100 million to the CUTe for the technical and vocational education in-depth development project

(In 2017, we donated NT$100 million to CUTe. By 2023, we accumulated: 40 interns, approximately 100 participants in industry-academic courses, 15 students in new immigrant/international student counseling classes, and 99 scholarship recipients.)

Onyx Healthcare Chairman Chuang, Yung-Shun expressed, "Having personally benefited greatly from the solid training in vocational education, which allowed me to fully express myself on the professional stage, I deeply recognize the importance of vocational education in our country. However, the current societal and environmental focus on academic advancement means that vocational systems often lack resources and environments compared to general higher education systems. This results in many students facing difficulties with insufficient skills and professional expertise."

In the spirit of giving back to society and nurturing talent, Chairman Chuang donated NT$100 million to CUTe to help it transform and develop into a model vocational university. The funds are utilized for the school's "Industry-Academic Cooperation Development Scholarship", "Digital Teaching Development and Chinese Language Center Establishment", "Teaching Enhancement Plan for Smart Industry Development", and "Outstanding Faculty and Staff Welfare Fund." This aims to cultivate more outstanding vocational talents and assist CUTe in innovating and transforming into a unique science and technology university, serving as a model for vocational colleges and universities. Implementation ofSDG 4: Quality Education. Onyx Healthcare is committed to strengthening educational system reforms, enhancing the quality of education and teaching standards, and boosting the innovation and technological literacy of vocational schools.

NTUST R&D Center Project

In response to the rapid development of AI and the IoT, AIoT software talent will become an essential component of the future technology industry. To accelerate the cultivation of software talent, the group has decided to leverage the research capabilities of NTUST, combining industry and academic strengths. At the end of 2018, we signed an agreement to provide NT$30 million in research funding and established the Medical AI Onyx NTUST Joint R&D Center within the IA Building. The company identifies industry needs and provides resources, setting up hardware facilities and research laboratories, and invites professors and students to collaborate with Onyx's R&D personnel on the development of AI platform firmware. By integrating the academic strengths of the professors and students, the goal is to achieve innovative research and development through collaborative efforts. In 2023, a total of NT$3.3 million was invested in two innovative R&D projects, with participation from three professors and five graduate students.

Targets of the Medical AI Onyx and NTUST Joint R&D Center

Laying the Foundation for Technological Development

AI technology is a novel field. To integrate AI into medical product design, Onyx has established a strategic partnership with the leading company NVIDIA to obtain GPU support and source code for development and tuning at the R&D center, ensuring compatibility with medical product functions and performance.

Developing Products to Enhance Healthcare

Once the functional and performance specifications meet medical standards, the research findings are incorporated into products. In 2023, the completed products included the ACCEL-JS800, ACCEL-JS1000, and ACCEL-JS2000, which are used in medical imaging capture and recognition. These products integrate expert system-trained AI to aid in diagnosis, enhancing medical efficiency, diagnostic accuracy, and the quality of patient care.

Contributing to Education and Retaining Talent

The key to developing technology and products lies in talent. Through the operation of the joint R&D center, professors can integrate the Company's research outcomes into academic curricula, aligning educational content with future industry needs. Students can gain early exposure to the corporate environment, preparing them for the workforce and bridging the gap between academic learning and practical work experience. Meanwhile, the Company can cultivate talent during the research process and plan for future technical personnel and retention strategies. The joint R&D center's operations are designed to achieve mutual benefits for schools, students, and businesses, creating a win-win-win situation. In 2023, a recent graduate was recruited as an official R&D staff member at Onyx, continuing to engage in medical AI technology research. This model will be followed annually to give back to schools, support students, and establish Onyx's core technological capabilities.

6.3.6
Joining the GOLF Alliance to Create an Innovative Platform for Integrated Learning and Industry-Academia Collaboration

The GOLF Alliance aims to unite the strengths of businesses and educational institutions to create an innovative platform for "integrated learning and industry-academia collaboration". This initiative provides high-quality internship and training opportunities, promotes industry knowledge dissemination, and shortens the time students need to adapt to the workplace.
It also allows companies to secure talent early, implementing the spirit of corporate social responsibility through resource sharing. By leveraging the rich training resources of the GOLF cloud-based digital learning platform, students can clarify their career aspirations while still in school. They gain early exposure to companies, learning the skills and knowledge required by the industry, thereby enhancing their readiness for the workforce. This approach enables companies to secure talent early and provides comprehensive talent development. The platform equips students with the foundational skills needed to thrive and realize their personal goals before entering the workforce after graduation. It offers diverse learning fields and internship opportunities, addressing the shortage of skilled professionals in the industry.

The GOLF Alliance has established an effective model for connecting businesses and campuses, completing the creation of the "GOLF Learning Map", "Industry Digital Academy", and "School-Enterprise Course Collaboration". It offers nearly 300 free online resources for students to learn without cost. To ensure smooth platform operations, a non-profit organization was founded in 2020 to promote the sustainable development of GOLF. With structured operations, we hope to see more businesses and schools join in fulfilling social responsibility and creating a shared benefit for society, exerting a profound influence on both CSR and USR.

Onyx will continue to invest resources, support, and participate in GOLF to further expand its social impact, striving to nurture young talent and secure future professionals. We aim to achieve three major goals: deeply embedding workplace readiness in students, securing top talent for companies, and sharing resources for a win-win scenario in industry-academia collaboration.
Onyx GOLF Collaboration - Course Provision and Experience Sharing:
Through online courses, students can gain an early understanding of Onyx's corporate philosophy and core values. When providing and creating courses, we consider the content that will most benefit students.

Challenges and Solutions Faced by Onyx:

Identifying Suitable Course Topics and Instructor Selection	Onyx first evaluates existing in-person courses and seeks appropriate courses and instructors for digitization. It is also essential to define the target audience, learning objectives, and plan course duration for the GOLF project.
Assisting Instructors with Digital Course Creation	HR independently researches methods and steps for creating digital courses, seeks practical advice and considerations from other companies, and finally provides relevant information to instructors. Simultaneously, the Company is promoting the digitization of training courses internally, hoping to share more industry knowledge with GOLF students.
Additional Course Creation Tips	1.Offer examples of GOLF courses from other companies to give instructors clear guidance. 2.Provide resources for course recording to instructors, such as screen recording software, video software, or other free resources. 3.Identify suitable teaching spaces that are not too spacious and can minimize noise. Ensure consistent distance between the instructor and the microphone. 4.Consider recording in segments based on knowledge nodes, with each unit lasting ten minutes, to maintain audience focus. A course can be composed of several smaller topics

GOLF
Gap of Learning & Field
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Joint Promotion by Schools and Enterprises / Non-Profit Organization Operations
Integration of Higher Education with Workplace Development: Implementing the Spirit of Social Enterprise

Bidirectional Industry-Academia Collaboration / Innovative Educational Service
Online and Offline Learning, Hands-on Practice in Diverse Industry Settings

Diverse Education
Industry-Academia Exchange / Field Practice

Talent Development
Interdisciplinary Workplace Skills, Employment Promotion,

6.3.7
Enrichment of Educational Resources for Children in Rural Areas

In response to the United Nations SDG 4: Quality Education, ensuring inclusive and equitable quality education, and promoting lifelong learning opportunities for all. (In 2023, Onyx Healthcare invested a total of NT$5,262,217, collaborating with 18 rural primary schools in Chiayi County, with 26,347 participants.

Note: The year indicates the project initiation time.

Arts Glimmer School Music Education Promotion / Classical Music Magic House

Since 2009, the AAEON Foundation and Onyx Healthcare have been promoting a series of art education activities through the Arts Glimmer Project, receiving significant acclaim. In the realm of art education, encompassing visual arts, performing arts, and music, there is a recognized disparity in music education resources between urban and rural schools. To enhance the promotion of music education resources in rural schools, since 2018, thanks to the sponsorship of Onyx Healthcare and the integration of resources from related NPOs and industries, the "Classical Music Magic House - Rural School Music Education Promotion Plan" was launched. This initiative aims to leverage resource integration and professional expertise to enrich the musical literacy and horizons of students in rural areas.

In 2023, the program collaborated with five elementary schools in Chiayi County (An Dong, Longshan, YiRen, Guanghua, Shueishang), hosting a total of 394 extended teaching activities, with 7,585 participants.

School Environmental Education Promotion Project - Environment Taiwan

With the growing severity of global warming, environmental issues have become a major focus of international attention and discussion. Onyx Healthcare participates in the "Environment Taiwan School Environmental Education Promotion Project," jointly planned and promoted by the AAEON Foundation and the Chi Po-lin Foundation. In 2023, five elementary schools in Chiayi County (MinHe, An Dong, JhongHe, LiouLin, SinBi) were invited to participate, organizing 159 extended teaching activities with a total of 6,680 participants.

School Environmental Education Touring Exhibitions & Themed Digital Teaching Materials & Environmental Little Ambassadors Flash Mob Events

This initiative focuses on five main themes: rivers, forests, oceans, urban areas, and rural towns. In collaboration with the Seeing Zeppelin Foundation, the project features aerial works by Zeppelin teacher and related environmental issues as the main content of the exhibition. The foundation provides digital teaching materials for each theme, enabling teachers to guide students through discussions and learning activities based on the exhibition panels and digital resources, thereby expanding the impact of the exhibition.

Environmental Exploration Study Tour

A three-day, two-night environmental exploration study tour was organized, with 32 senior students from each school participating. The tour included visits to the wpd Environmental Education Center, Taipei City Traffic Information Center, National Museum of Marine Science and Technology, and Dihua Sewage Treatment Plant. Upon returning to school, students shared experiences with their peers through presentations, further amplifying the impact of the activities.

Learn-Think Program / Campus Learn-Think Teaching Application Promotion Project

With the implementation of the 2019 curriculum guideline, core competencies have become a primary educational goal of the 12-year national education program. Core competencies refer to the knowledge, skills, and attitudes necessary for individuals to adapt to contemporary life and meet future challenges. Onyx Healthcare participates in the Campus Learn-Think Teaching Application Promotion Project, in collaboration with the AAEON Foundation and the Sharestart Educational Foundation. The project uses primary schools in Chiayi City as demonstration sites for the implementation of the Learn-Think teaching method at various grade levels, aiming to serve as a model for promoting education innovation and learning in rural areas, thereby accelerating educational development and innovation in those regions.

Chiayi City primary schools serve as seed schools for the project, targeting grades implementing the new 12-year national education curriculum. Onyx Healthcare funds related activities, while the Learn-Think Foundation provides training courses and teaching materials for the Learn-Think teaching method. The AAEON Foundation beautifies teaching materials for Chinese language Learn-Think booklets and invites participating school teachers to engage in Learn-Think teaching method training, integrating the booklets into classroom instruction.

In 2023, three primary schools in Chiayi County and City (Dalun, Taibao, Chongliao) participated, with a total of 617 participants.

Board Game WonderLand - Campus Promotion Project

Research shows that board games are not just a pastime but can help children express unpleasant emotions, reduce aggression, and alleviate resentment. Playing board games provides families with opportunities for relaxation and high-quality interaction, enhancing relationships while offering children rich learning experiences that benefit their emotional development. This project uses board games as a medium, aligning with the 108 Curriculum's "core competencies", focusing on elementary school subject learning. It initially plans five learning themes, aiming to provide teachers with diverse resources and support to inspire students to engage in more autonomous learning opportunities.

In 2023, the project was implemented in five elementary schools in Chiayi County (Wannai, Dalun, Sanxing, Pinglin, Hemuh), hosting a total of 353 extended teaching activities with 11,411 participants.

6.3.8 Family-FriendlyEnterprise Alliance

Happiness Booster: Family Education Lectures (In 2023, 113 participants, with a satisfaction rate of 98%)

To promote parenting education courses, Onyx Healthcare continued its involvement in the "Happiness Booster" initiative developed by the AAEON Foundation and National Taiwan Normal University in 2023. The Friendly Family Workplace Enterprise Alliance arranged family education lectures during work hours, holding three lectures from July to December with 113 participants and a satisfaction rate of 98%, demonstrating effective promotion.

Parent-Child Education Project – Onyx Weekend School (In 2023, 127 families, 402 participants)

In response to the Ministry of Education's Friendly Family Workplace policy, Onyx Healthcare has collaborated with relevant family education promotion units since 2020, utilizing corporate office space on weekends to organize a series of parent-child education courses. These courses enhance the parenting education skills of company employees, encourage family participation in activities, deepen learning effectiveness, promote gender diversity in parenting roles by encouraging male (father) involvement, and reward families for participating together

6.3.9 Environment and Climate Action

Commit to a decade of afforestation to protect mountains, forests, and the magnificence of Taiwan

With advancements in technology and an increasing population, society has become increasingly reliant on manufacturing and consumption. The consumption of a large amount of natural resources and energy generates excessive carbon emissions, exacerbates global warming, and extreme climates lead tnatural disasters and ecological crises everywhere.

Onyx Healthcare is committed in 2020 to plant 15,000 trees in a decade. In 2023, we continued our collaboration with the Luodong Forest District Office, adopting a 0.89-hectare forest land plot (land number 139) in Yuhu Yuheng Pingding, Ruifang District, New Taipei City. Through the Company's tree planting sponsorship, we helped the office reclaim this illegally cultivated land and planned to plant 1,335 saplings, including native nectar source forest species like Michelia formosana, Machilus thunbergii, Ligustrum lucidum, Cyclobalanopsis glauca, Cinnamomum kanehirae, Liquidambar formosana, Acacia confusa, and Cinnamomum subavenium. Once mature, this forest is expected to absorb 16,020 kilograms of carbon emissions annually, contributing to local nectar source ecological conservation.

The Company has arranged for colleagues to participate in the activity. Starting from digging the planting holes, planting plants, appreciating the touching sentiments of tree planting, to promoting the importance of energy conservation and carbon reduction, it is hoped that they can take action to contribute towards carbon reduction.

The Ocean Thanks You - Reduce Plastic to Love the Ocean - Enterprise Joint Beach Cleaning Campaign

The coastal Provincial Highway No. 2 abounds with tourist attractions and recreational facilities, yet the 48km-long coastline is affected by ocean currents and monsoons that constantly push marine debris to the shore and cause pollution. Onyx Healthcare hopes to organize beach cleaning activities to let colleagues understand the origin and types of marine waste, and that people are the "contributors" of marine waste and pollution. Since 2020, we have adopted the Wanli coastline of New Taipei City to demonstrate our commitment to environmental sustainability.

The 2023 beach cleaning activity was held on November 4. The activity saw the participation of 160 people and collected a total of 144.3kg of beach waste which consists of bottle caps, straws, and other convenience products that we use every day. It is hoped that the activity will let colleagues understand that beach cleaning is a never-ending process, only by practicing small gestures such as "reducing plastic" at the source and loving the earth through "waste reduction" will the earth become a better place. The event aims to instill environmental awareness into the hearts of Onyx employees.

GRI 2021 Standards Index

Declaration of Use	Onyx Healthcare has reported the content for the period from January 1 to December 31, 2023, in accordance with GRI Stan
GRI 1 used	GRI 1: Foundation 2021; the Company is a listed entity in Taiwan's computer and peripheral equipment industry, with no applicable GRI sector standards.
Applicable GRI Sector Standards	Not applicable

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	2-3	Reporting period, frequency and contact point	1. About This Report	3	
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	2-11	Chair of the highest governance body	3.Corporate Governance 3.2 Corporate Governance	21	
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	2-18	Evaluation of the performance of the highest governance body	3.Corporate Governance 3.2 Corporate Governance	22	
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	2-20	Process to determine remuneration	3.Corporate Governance 3.2 Corporate Governance	23	
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GRI 302	Energy	302-1	Energy consumption within the organization	5. Environmental Sustainability 5.4 Environmental Management	67	
		302-2	Energy consumption outside of the organization			N/A
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		303-5	Water consumption	5. Environmental Sustainability 5.4 Environmental Management	69	
GRI 304	Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			Onyx Healthcare's offices and factories are not in protected areas, thus not affecting biodiversity.
		304-2	Significant impacts of activities, products and services on biodiversity			Onyx Healthcare's offices and factories are not in protected areas, thus not affecting biodiversity.
		304-3	Habitats protected or restored	6.Social Inclusion 6.3.7 Enrichment of Educational Resources for Children in Rural Areas 6.3.9 Environment and Climate Action	87,92	
		304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			Onyx Healthcare's offices and factories are not in protected areas, thus not affecting biodiversity.

GRI 2021 Standards Index

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		306-5	Waste directed to disposal			No direct disposal
GRI 308	Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	4. Corporate Commitment 4.2 Sustainable Supply Chain	45	
		308-2	Negative environmental impacts in the supply chain and actions taken	4. Corporate Commitment 4.2 Sustainable Supply Chain	47	
Social Dimension						
GRI 401	Employment	401-1	New employee hires and employee turnover	4. Corporate Commitment 4.3 Happy Enterprise	49	
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4. Corporate Commitment 4.3 Happy Enterprise	54	
		401-3	Parental leave	4. Corporate Commitment 4.3 Happy Enterprise	54	
GRI 402	Labor/Management Relations	402-1	Minimum notice periods regarding operational changes			No related business closure events to report
GRI 403	Occupational Health and Safety	403-1	Occupational health and safety management system	4. Corporate Commitment 4.3 Happy Enterprise	55	
		403-2	Hazard identification, risk assessment, and incident investigation	4. Corporate Commitment 4.3 Happy Enterprise	55	
		403-3	Occupational health services	4. Corporate Commitment 4.3 Happy Enterprise	55	
		403-4	Worker participation, consultation, and communication on occupational health and safety	4. Corporate Commitment 4.3 Happy Enterprise	55	
		403-5	Worker training on occupational health and safety	4. Corporate Commitment 4.3 Happy Enterprise	56	
		403-6	Promotion of worker health	4. Corporate Commitment 4.3 Happy Enterprise	56	
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4. Corporate Commitment 4.3 Happy Enterprise	57	

GRI 2021 Standards Index

TOPIC STANDARD		Disclosure Code	Disclosure	Chapter	Page	Omit/Remark
GRI 403	Occupational Health and Safety	403-8	Workers covered by an occupational health and safety management system	4. Corporate Commitment 4.3 Happy Enterprise	57	
		403-9	Work-related injuries	4. Corporate Commitment 4.3 Happy Enterprise	57	
		403-10	Work-related ill health	4. Corporate Commitment 4.3 Happy Enterprise	57	
GRI 404	Training and Education	404-1	Average hours of training per year per employee	4. Corporate Commitment 4.3 Happy Enterprise	53	
		404-2	Programs for upgrading employee skills and transition assistance programs	4. Corporate Commitment 4.3 Happy Enterprise	51	
		404-3	Percentage of employees receiving regular performance and career development reviews	4. Corporate Commitment 4.3 Happy Enterprise	53	
GRI 405	Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	4. Corporate Commitment 4.3 Happy Enterprise	48	
		405-2	Ratio of basic salary and remuneration of women to men	4. Corporate Commitment 4.3 Happy Enterprise	48	
GRI 406	Non-discrimination	406-1	Incidents of discrimination and corrective actions taken			No incidents of discrimination
GRI 407	Freedom of Association & Collective Bargaining	407-1	Freedom of Association and Collective Bargaining			No violations of freedom of association
GRI 408	Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor			No use of child labor
GRI 409	Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			No incidents of forced labor
GRI 410	Security Practices	410-1	Security personnel trained in human rights policies or procedures			Security is managed by the park management unit; the Company has no security personnel
GRI 411	Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples			No such incident has occurred
GRI 413	Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	6.Social Inclusion 6.3.3 Local Community Care Donations	82	
		413-2	Operations with significant actual and potential negative impacts on local communities			No negative impacts
GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	4. Corporate Commitment 4.2 Sustainable Supply Chain	45	
		414-2	Negative social impacts in the supply chain and actions taken	4. Corporate Commitment 4.2 Sustainable Supply Chain	47	
GRI 415	Public Policy	415-1	Political contributions			No political donations
GRI 416	Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories			No related incidents
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			No violations leading to fines
GRI 417	Marketing and Labeling	417-1	Requirements for product and service information and labeling			No related incidents
		417-2	Incidents of non-compliance concerning product and service information and labeling			No related incidents
		417-3	Incidents of non-compliance concerning marketing communications			No related incidents
GRI 418	Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			No incidents of customer privacy infringement or data loss

SASB Comparison Table

SASB-Hardware in technology and communications

Disclosure Topics	Code	Accounting Metric	Content/ Description
Product Security	TC-HW-230a.1	Description of approach to identifying & addressing data security risks in products	5. Environmental Sustainability 5.3 Green Product Design
Employee Diversity &Inclusion	TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executivemanagement, (c) technical employees and (d) all other employees	4. Corporate Commitment 4.3 Happy Enterprise
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	0
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	0
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	0
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	4. Corporate Commitment 4.2 Sustainable Supply Chain
Activity Metrics	TC-HW-000.A	Number of units produced by product category	3.Corporate Governance 3.3 Business Performance
	TC-HW-000.B	Area of manufacturing facilities	1332.9m2
	TC-HW-000.C	Percentage of production from owned facilities	100%

Sustainability Disclosure Indicators for Taiwan Stock Exchange (TWSE)

Computer and Peripheral Equipment Manufacturing

NO	Indicator	Type	Unit	Remark
1.	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Billion joules (GJ), percentage (%)	5. Environmental Sustainability 5.4 Environmental Management
2.	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters (m³)	5. Environmental Sustainability 5.4 Environmental Management
3.	Weight of hazardous waste generated and recycling percentage	Quantitative	Metric tons (t), percentage (%)	5. Environmental Sustainability 5.4 Environmental Management
4.	Description of occupational injury types, number of incidents, and rates	Quantitative	Rate (%), number	4. Corporate Commitment 4.3 Happy Enterprise
5.	Disclosure of product lifecycle management: including the weight of scrapped products and electronic waste, and recycling percentage (Note 1)	Quantitative	Metric tons (t), percentage (%)	5. Environmental Sustainability 5.4 Environmental Management
6.	Description of risk management related to the use of critical materials	Qualitative	N/A	4. Corporate Commitment 4.2 Sustainable Supply Chain
7.	Total financial losses due to legal actions related to anti-competitive behavior regulations	Quantitative	Reporting currency	N/A
8.	Main product output by product category	Quantitative	Varies by product type	3.Corporate Governance 3.3 Business Performance

Climate Change Correspondence Table for Listed and OTC Companies

Item	Chapter
Describe the board and management's oversight and governance of climate-related risks and opportunities.	3.Corporate Governance 3.2 Corporate Governance
Describe how identified climate risks and opportunities impact the company's business, strategy, and financial planning (short-term, medium-term, long-term).	5.Environmental Sustainability 5.6 Onyx Healthcare Climate Change Management (TCFD)
Describe the financial impacts of extreme weather events and transition actions	5.Environmental Sustainability 5.6 Onyx Healthcare Climate Change Management (TCFD)
Describe how the identification, assessment, and management of climate risks are integrated into the overall risk management framework.	5.Environmental Sustainability 5.6 Onyx Healthcare Climate Change Management (TCFD)
If scenario analysis is used to assess resilience against climate change risks, specify the scenarios, parameters, assumptions, analytical factors, and key financial impacts utilized.	5.Environmental Sustainability 5.6 Onyx Healthcare Climate Change Management (TCFD)
If there is a transition plan to manage climate-related risks, describe the plan, along with the indicators and targets used to identify and manage physical and transition risks.	5.Environmental Sustainability 5.6 Onyx Healthcare Climate Change Management (TCFD)
If internal carbon pricing is employed as a planning tool, explain the basis for price setting.	Internal carbon pricing has not been implemented by the company.
If climate-related targets are set, provide details on the activities covered, GHG emission scopes, planning timelines, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to meet these targets, specify the sources and quantities of carbon offsets or RECs.	5.Environmental Sustainability 5.5 GHG Emissions Disclosure
Report on the GHG inventory and the level of assurance obtained.	5.Environmental Sustainability 5.5 GHG Emissions Disclosure