

Cameo Communications, Inc.

2023 Sustainability Report



Cameo Communications, INC.

Table of Content

Letter from the Chairman	1	4.4 Water and wastewater	46
About this Report	3	4.4.1 Current status of water resources	46
Sustainability Performance	5	4.4.2 Wastewater management	46
1. Stakeholders and Material Topics Identification	6	4.5 Supply chain management	47
1.1 Sustainability Development Committee	6	4.6 Waste Management.....	49
1.2 Identification of Stakeholders.....	7	4.6.1 Waste disposal	49
1.3 Stakeholder Communication Channels and Key Issues	8	5. Social care	51
1.4 Identification of Material Topics	9	5.1 Employee Overview	51
1.5 Sustainable Development Goals	14	5.1.1 Human Rights Protection	51
2. About Cameo	16	5.1.2 Employee statistics.....	52
2.1 Company Profile	16	5.2 Suitable for the job	56
2.2 Business philosophy	20	5.2.1 Salary and Welfare	56
2.3 Awards and Management Systems over the Years ...	21	5.2.2 Talent cultivation.....	62
3. Integrity governance	22	5.2.3 Labor-management communication.....	63
3.1 Governance practices.....	23	5.3 Occupational safety and health.....	65
3.1.1 Board of Directors	24	5.3.1 Occupational safety and health management.....	65
3.1.2 Functional Committees	26	5.3.2 Employee health management and health promotion.....	68
3.1.3 Internal audit	27	5.3.3 Measures to prevent occupational safety and health shocks.....	70
3.1.4 Ethical integrity	28	5.4 Public welfare activities	71
3.2 Risk management.....	30	Appendix 1. GRI content index table	72
3.3 Regulatory Compliance	32	Appendix 2: Verification Statement	77
3.4 Operational performance	33	Appendix 3. SASB Comparison Table of Sustainable Accounting Standards_Hardware Industry.....	79
3.5 Products and services	35	Appendix 4. Comparison of TCFD disclosure projects	81
3.5.1 Innovation R&D.....	36	Appendix 5: Communications Network Industry Sustainability Information Disclosure Form	82
3.6 Information security protection.....	38	Appendix 6. Climate-related information of listed companies	83
4. Green Sustainability	40		
4.1 Climate-Related Financial Disclosures.....	40		
4.2 Energy Management	44		
4.3 Carbon Emission Management	45		



Letter from the Chairman

Cameo Communications Inc. (hereinafter referred to as Cameo) is a manufacturer of network communication products, focusing on various communication products as its core business. With the upgrade of network communication technology, the rise of IoT applications, and the advancement of wireless communication technology, Cameo continuously develops new technologies, creates new products, enhances quality, and expands its market. These efforts have led to the continued adoption of its designs and the acquisition of orders from internationally renowned customers, driving stable revenue growth for Cameo.

2023 was the first year after the pandemic restrictions were lifted, leading to the reopening of many industries. In the first half of the year, the supply shortages were resolved, meeting the demands of customer orders, and deliveries proceeded smoothly. However, by the end of the second quarter, the company began facing challenges due to the adjustment of high inventory levels by customers. Additionally, major countries implemented significant interest rate hikes to curb inflation, resulting in tight monetary policies that gradually impacted end-user consumption. Simultaneously, the global economic outlook was clouded by ongoing international conflicts and regional wars, leading to conservative demand planning by customers and a decrease in order quantities and delayed shipments.

In response to the shared challenges of the network communication industry, the company has continued to implement various countermeasures. This includes discussions with customers to partially redesign products or replace them with new models to enhance product competitiveness. The company is also promoting the increased proportion of high-value products, gradually improving gross margins. Although global economic fluctuations persist due to inflation issues and international situations, Cameo remains committed to enhancing manufacturing efficiency and product competitiveness. The company works closely with customers to mitigate supply risks and is dedicated to increasing product value, actively meeting customer needs, and driving continuous growth in revenue and gross margins.

Facing a highly competitive business environment, Cameo is committed to sustainable business practices. On the corporate governance front, the company has strengthened the effectiveness of its Board of Directors. In recent years, a corporate governance officer was appointed by the Board to provide necessary information for directors to execute their duties and assist them in complying with regulations. The company has established performance evaluation methods for the Board to enhance decision-making quality and demonstrates a commitment to gender diversity among directors. Additionally, Cameo discloses important corporate regulations, governance practices, and stakeholder communication efforts on its official website to increase transparency. The company has established a Sustainability Promotion Committee, declaring its commitment to integrating environmental (E), social (S), and governance (G) aspects into its daily operations and corporate governance practices. Post-pandemic, employees have gradually participated in social welfare activities, cherishing resources, and sharing with those in need.

In response to global warming and climate change, Cameo continues to strengthen its environmental management operations, refining various environmental control processes to minimize negative environmental impacts. Regarding water resource management, the company continuously improves its processes and enhances wastewater control. In terms of energy conservation and carbon reduction, the company has seen fluctuations in overall energy demand and carbon emissions in the past three years, corresponding to changes in production capacity. However, Cameo's energy-saving and carbon reduction measures have been effective, with the company nearly reaching its annual energy-saving target of 1% over the past three years.

In supply chain management, Cameo maintains a comprehensive supplier audit and evaluation system, conducting annual on-site evaluations of Taiwanese suppliers to ensure compliance with

product, quality, technology, environmental, and safety regulations, as well as company requirements. The company's raw material suppliers also ensure that no harmful substances listed under REACH and RoHS regulations are used. Moving forward, Cameo will continue to strengthen its sustainable supply chain, aiming to achieve sustainable business goals in collaboration with supply partners.

As a leading manufacturer of network communication products, Cameo attributes its innovation in product development to its excellent employees. The company offers competitive compensation and benefits to attract talent and plans comprehensive training programs each year to support employee learning and growth. This year, through collaboration with SGS, the company provided training to help employees obtain ISO 14064-1 organizational greenhouse gas certification and ISO 14067 product carbon footprint certification. The company also continues to offer various welfare measures to enhance employee engagement and assist them in balancing work and personal life. Simultaneously, Cameo ensures occupational safety management and creates a safe working environment, with ongoing improvements in 2023 to maintain and enhance safety and health measures for employees. Ensuring the physical and mental well-being of its employees remains a key goal for Cameo.

Looking ahead, the company aims to seize opportunities arising from the ongoing development of new technologies that drive network communication demand. At the same time, it faces significant challenges posed by global geopolitical instability, inflationary pressures, economic uncertainty, trade barriers, and supply chain restructuring, all while striving to achieve corporate goals. While pursuing corporate profitability and growth, Cameo is also committed to enhancing corporate governance to protect the rights and interests of shareholders and stakeholders, developing green products to reduce environmental impact, caring for employees' physical and mental health and safety, and actively engaging in social welfare activities. The company is dedicated to achieving the goal of sustainable business that benefits both the environment and society.

Cameo Chairman
Jeff Wu

About this Report

In order to pursue sustainable business operations and improve information transparency, Cameo issued the 2023 Sustainability Report (hereinafter referred to as this report). Through the issuance of this report, we explain to stakeholders that under the goal of sustainable management, The Company continues to take measures and performance in building honest governance, implementing environmental protection and occupational safety measures, and improving employee compensation and benefits. Cameo hopes that stakeholders will continue to pay attention to us and give valuable suggestions, so that the company can implement corporate sustainability. Take great strides forward on the road of business.

ESG information disclosure

Disclosure Category	Coverage
period	2023 , in order to consider the completeness of the disclosed information, if some of the content spans operating activities in different years, it will be separately explained in the text of this report. The information in this report will not be restated.
Operation base	Taiwan factory (Cameo Communications Headquarters, Tainan Factory)
financial data	Consistent with the individual financial report data disclosed by Cameo
Environmental safety data	Taiwan factory (Cameo Communications Headquarters, Tainan Factory)
employee data	Taiwan factory (Cameo Communications Headquarters, Tainan Factory)

Basis of Preparation and Verification

- The structure of this report is based on the 2021 version of the Sustainability Reporting Guidelines issued by the Global Reporting Initiative (GRI). Standards 20 21 , GRI Standards 2021) , and complies with the requirements of the "Operation Methods for Preparing and Submitting Sustainability Reports for Listed/Official Companies", and provides an index of the content of the GRI Standards in the appendix of this report for the reference of stakeholders.
- The financial data disclosed in this report have been verified by KPMG Taiwan in accordance with the International Financial Reporting Standards (IFRS), and are calculated in thousands of New Taiwan dollars; environmental protection, employee and occupational safety data are provided by The responsible departments compile their own statistics, and after confirmation by the department heads, they are presented in an internationally accepted indicator calculation method.
- In order to improve the disclosure quality of the report, Cameo headquarters and Tainan factory entrusted GREAT International Certification Co. ,Ltd. according to AA1000A S v3 conducted Type 1 medium assurance level verification, confirmed that it complied with the 2021 version of the GRI Guidelines and obtained an assurance statement. This statement is also provided in the appendix of this report for reference.
- Cameo Communications' Taiwan factories (Cameo Headquarters, Tainan Factory) have all passed ISO 9001 : 2015 Quality Management System, ISO 14001 : 2015 Environmental Management System and I SO 45001 : 2018 Occupational Safety and Health Management System, and continue to maintain the certificates validation.

Publication Frequency

Second ESG report released by Cameo. In the future, Cameo will release a report every year. In order to improve the transparency and accessibility of the information disclosed in the report, the electronic file of the complete report can be downloaded from the official website of Cameo.

- Release date: August 2024.
- Next release date: August 2025.

Feedback

If you have any advice or suggestions regarding the content of this report, please feel free to contact us.

Cameo Communications

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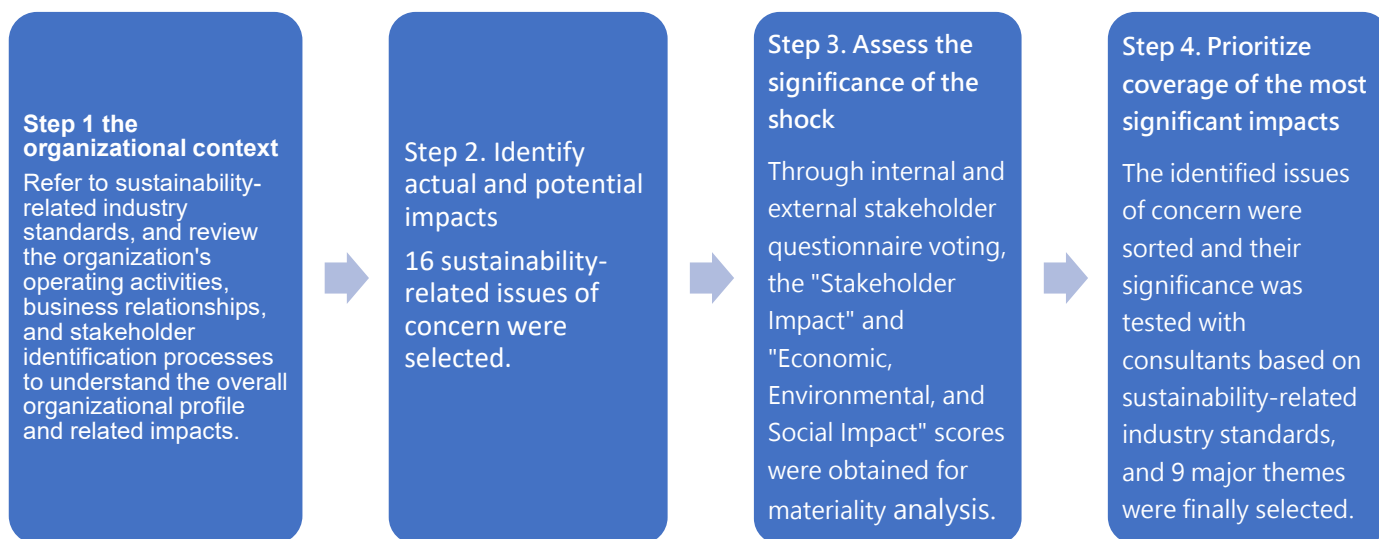
Email: esg@cameo.com.tw

Sustainability Performance

For	2023 Sustainable Action
Governance/ economic as- pect	<ul style="list-style-type: none"> ● The company's consolidated (individual) revenue is NT\$ 2,539,354,000 . ● Net profit was NT \$ 37,160,000 . ● Listed (over-the-counter) company group ranking in corporate governance evaluation is 51 % ~ 65 % ● Directors took professional courses for a total of 81 hours ; corporate governance executives took 10 hours of courses . ● There have been no reports of personnel violating integrity; there are no records of violations of corporate governance regulations; there are no major deficiencies in internal control operations. ● No major information security incident occurred that caused the company's operations to be interrupted; no personal information incident occurred.
Environmen- tal aspect	<ul style="list-style-type: none"> ● Maintain the effective operation of the I SO 14001 : 2015 environmental management system. ● Imported ISO 14064-1:2018 greenhouse gas inventory standard and passed third-party verification. ● Category 1 of greenhouse gas emissions produces 134.7923 metric tons of CO₂e; Category 2 produces 3678.9705 metric tons of CO₂e; Category 3 produces 723.1592 metric tons of CO₂e. ● Complying with RoHS and REACH hazardous substance management regulations and customer requirements for hazardous substance management, suppliers are also required to sign a commitment letter to ensure that hazardous substances are not used. ● There have been no complaints related to the management of hazardous substances; no conflict minerals have been purchased. ● Accept customer audit RBA , no major deficiencies. ● There is no record of violating environmental protection regulations. ● There has been no supply chain disruption caused by suppliers' major violations of laws and regulations related to social responsibility related to the environment, human rights, and occupational safety. ● The total energy consumption decreased by 85.995 kilowatt hours compared with the previous year; the energy consumption intensity increased by 12.5% compared with the previous year. ● Category 1 greenhouse gas emissions decreased by 15.8577 metric tons CO₂e compared with the previous year; Category 2 decreased by 489.1937 metric tons CO₂e; Category 3 increased by 0.8959 metric tons CO₂e; the overall greenhouse gas emission intensity increased by 19.66 % compared with the previous year. ● 559 tons compared with the previous year. ● The total amount of hazardous waste generated decreased by 1.79 metric tons compared with the previous year.
social aspect	<ul style="list-style-type: none"> ● In order to protect employees' employment rights and interests, all employees have non-fixed-term employment contracts and are full-time workers. ● by -44,729 yuan compared with the previous year ; the median salary increased by -48,608 yuan. ● The proportion of female employees reached 54.84 %; the proportion of female supervisors reached 17.65 %. ● 86.6 % of employees are under 50 years old. ● The employee retention rate after reinstatement is 100 %. ● The average number of training hours per employee reaches 2.82 hours. ● In 2014, it was awarded the title of Happy Enterprise by the Taipei City Government. ● To maintain zero disasters, all employees have no deaths due to occupational injuries, serious occupational injuries, or recordable occupational injuries, and no deaths or recordable occupational diseases have occurred due to occupational diseases. ● 1 violation of labor regulations was recorded.

1. Stakeholders and Material Topics Identification

Stakeholder and major topic identification process



1.1 Sustainability Development Committee

The Board of Directors of Cameo passed the Corporate Social Responsibility Code of Practice, and the Board of Directors authorized the General Manager to establish a Sustainability Implementation Committee, and appointed the General Manager as the Chairman. The Sustainability Implementation Committee formulates the sustainable development policy and is responsible for promoting and implementing it within the company, and gradually integrate the concept of sustainable management into the corporate culture of Cameo.

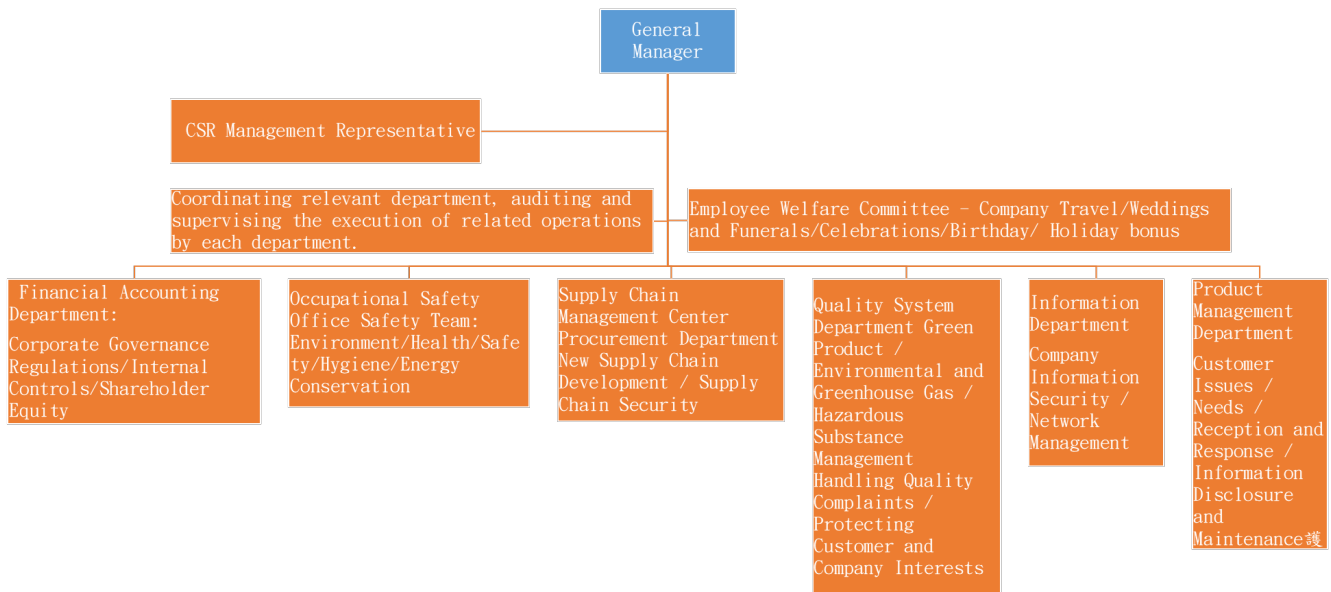
In response to the fact that sustainable development covers aspects such as environment, society and corporate governance (hereinafter referred to as ESG), the Sustainability Implementation Committee has set up a special group to collect the opinions of stakeholders on environmental protection, occupational safety, supply chain management, labor rights, Issues of concern such as operating performance and corporate governance, and out of respect for the rights and interests of stakeholders, a stakeholder area is set up on the company website to appropriately respond to important sustainability issues of concern to them. In the future, Cameo also plans to report ESG implementation results to the board of directors every year to strengthen the board of directors' participation in the company's implementation of ESG results.

Sustainable Development Code of Practice



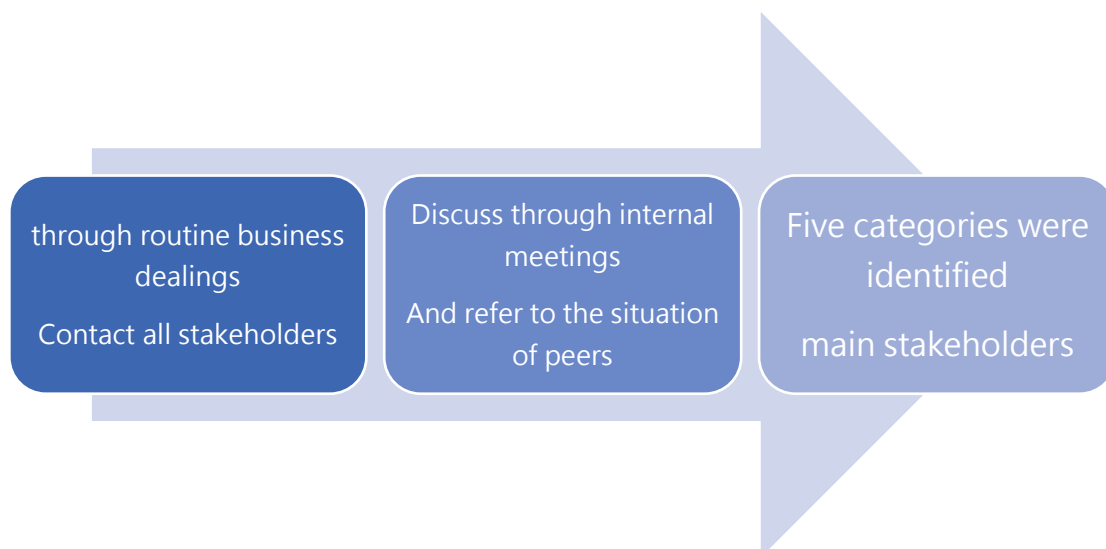
Sustainable Report

Sustainability Development Committee Organization Chart



1.2 Identification of Stakeholders

Confirm the main stakeholders



Stakeholders artificially influence Cameo or groups affected by Cameo. Each department will initially screen the types of stakeholders that come into contact with in routine business transactions, and then based on the frequency of interaction and mutual influence between each stakeholder and Cameo degree and importance to each other, after internal meeting discussions and reference to peer situations, five categories of major stakeholders that are important to Cameo were finally selected, including investors, customers, employees, suppliers, and competent authorities.

1.3 Stakeholder Communication Channels and Key Issues

Due to the different identity categories of the main stakeholders of Cameo, the issues that various types of stakeholders pay attention to Cameo are also different. Each department of Cameo takes the initiative to maintain positive interactions with stakeholders through multiple channels, so that Stakeholders who follow Cameo can understand the company's operating profile in a timely manner; at the same time, Cameo can also understand the stakeholders' requirements and expectations for the company and respond in a timely manner. The company reports the communication status of major stakeholders to the board of directors every year.

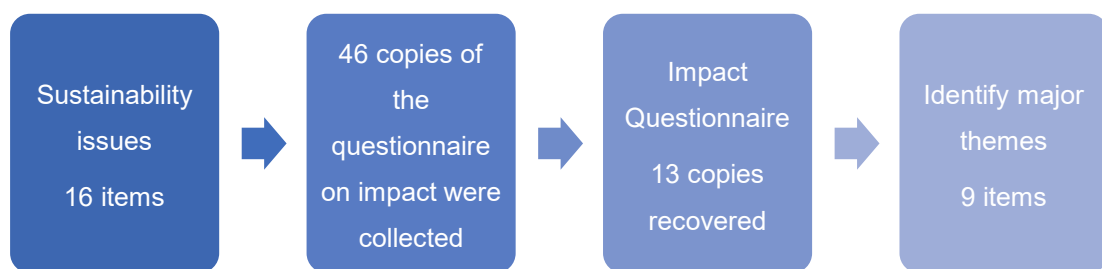
Each department of Cameo collects issues of concern raised by major stakeholders during routine business dealings, and the Sustainability Implementation Committee summarizes them with reference to the 2021 version of the GRI Sustainability Reporting Guidelines and peer CSR reports. Sixteen sustainability issues are identified, covering economic, environmental and social aspects to ensure that the sustainability information disclosed by Cameo meets the integrity and diversity required by the GRI standards.

Main Interested Parties	Importance to the company	Focus on issues	Communication channels/frequency
Investors	<ul style="list-style-type: none"> Shareholders are the company's investors, protect the rights and interests of shareholders, treat all shareholders fairly, and ensure that shareholders have full knowledge, participation and decision-making rights in major matters of the company. 	<ul style="list-style-type: none"> operating performance Ethical integrity Innovative research and development talent Education occupational safety 	<ul style="list-style-type: none"> Annual General Meeting/Once a year Public information observatory and company website publish important information/at any time Company website, shareholder service email, investors@cameo.com.tw, phone number/at any time Contact window: spokesperson, acting spokesperson/any time Hold corporate briefing meeting
client	<ul style="list-style-type: none"> Customers are the company's main source of profit. Ensuring that the company's products are of good quality and maintaining good interactions with customers are the company's most solid commitment to customers. 	<ul style="list-style-type: none"> Sustainable supply chain waste management information security occupational safety greenhouse gas management 	<ul style="list-style-type: none"> Customer Service Satisfaction Survey /Annual Each operating base/any time Company website, sales@cameo.com.tw sales service mailbox corresponding department phone number/anytime Contact window: Customer Service/Any time Quarterly Business Review (QBR)
supplier	<ul style="list-style-type: none"> The company's products rely on the stable supply of raw materials and components from many supply partners. 	<ul style="list-style-type: none"> information security occupational safety customer relations Ethical integrity energy management 	<ul style="list-style-type: none"> Supplier evaluation/regular Confidentiality contract/business dealings Contact window: Purchasing Department/any time cameo_vendor@cameo.com.tw Supplier Service Email Sign the Integrity Commitment Letter and the Corporate Social Responsibility Code of Conduct Commitment Letter
staff	<ul style="list-style-type: none"> Employees are the indispensable backbone of the company's operations. The company provides remuneration and benefits that are better than market competitiveness to ensure the retention of 	<ul style="list-style-type: none"> operating performance Salary and benefits Innovative re- 	<ul style="list-style-type: none"> Labor-management meeting/quarterly Communicate with department heads/at any time declare@cameo.com.tw Employee

Main Interested Parties	Importance to the company	Focus on issues	Communication channels/frequency
	talents. At the same time, the company is committed to creating a workplace environment that allows employees to be healthy and diversified.	search and development ● customer relations ● information security	complaints and feedback mailbox/anytime ● Contact window: Human Resources Manager/any time ● Complaint telephone number \ skype , Line employee online service hotline/any time
Competent authority	<ul style="list-style-type: none"> ● Government agencies develop and enforce laws, regulations and regulatory standards to ensure that companies comply with environmental, social and corporate governance requirements in their operations. The regulatory role of government agencies helps protect the natural environment, ensure labor rights, prevent corruption and promote ethical business practices. It plays an important role in formulating and promoting sustainable development policies. The formulation and implementation of these policies directly affect the company's operations and development direction. 	<ul style="list-style-type: none"> ● greenhouse gas management ● waste management ● occupational safety ● Ethical integrity ● operating performance 	<ul style="list-style-type: none"> ● Contact window: Manager of the organizer/anytime ● Follow the laws and regulations of the competent government agencies ● Passed various international certifications for environmental sanitation and quality ● Participate in regulatory briefings, research symposiums, etc. held by the competent authorities

1.4 Identification of Material Topics

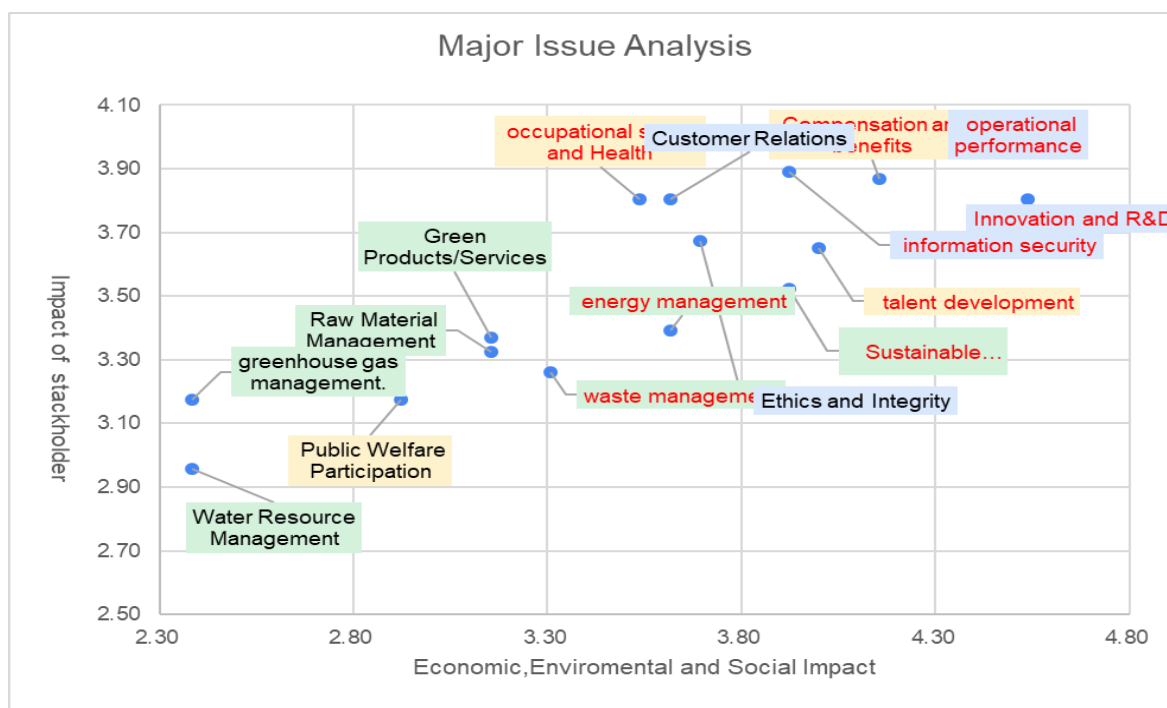
Major topic identification process



For	Sustainability issues
Environmental aspect	Sustainable supply chain management, raw material management, energy management, greenhouse gas management, water resources management, waste management, green products.
social aspect	Salary and benefits, occupational safety, talent cultivation, and participation in public welfare.
economic aspect	Operational performance, ethics and integrity, innovative research and development, customer relations, and information security.

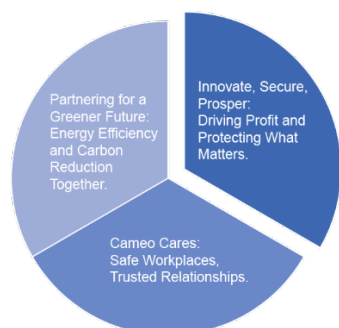
The Sustainability Implementation Committee of Cameo formulated 16 sustainability issues and

distributed online questionnaires to major stakeholders to fill in. A total of 46 valid questionnaires were collected, covering 2 shareholders/investors, 286 employees, and 3 customers. , 12 copies from suppliers, 1 from government agencies, etc., to obtain the impact score of the main stakeholders' attention to various sustainability issues; an online questionnaire was then distributed to the company's 13 supervisors to fill in the impact of each sustainability issue on Cameo. The two scores are then combined to form a major theme matrix. After discussion by the Sustainability Implementation Committee, the top three sustainability issues with scores in each of the three aspects of environment, society and economy are included in the current list. The Major Issues of the year confirm that Cameo should prioritize the disclosure of nine Major Issues in the environmental, social and economic aspects of the year: innovative research and development, operational performance, compensation and benefits, information security, talent cultivation, sustainable supply chain, occupational safety, Energy management, waste management, and greenhouse gas management are voluntarily listed as Major Issues. The company will explain the management policies and related disclosure items of each major theme in this report. In the last two years, it has been changed to greenhouse gas management and customer relations, which were selected in 2022, but were not selected in 2023. In 2023, energy management and waste management were added.

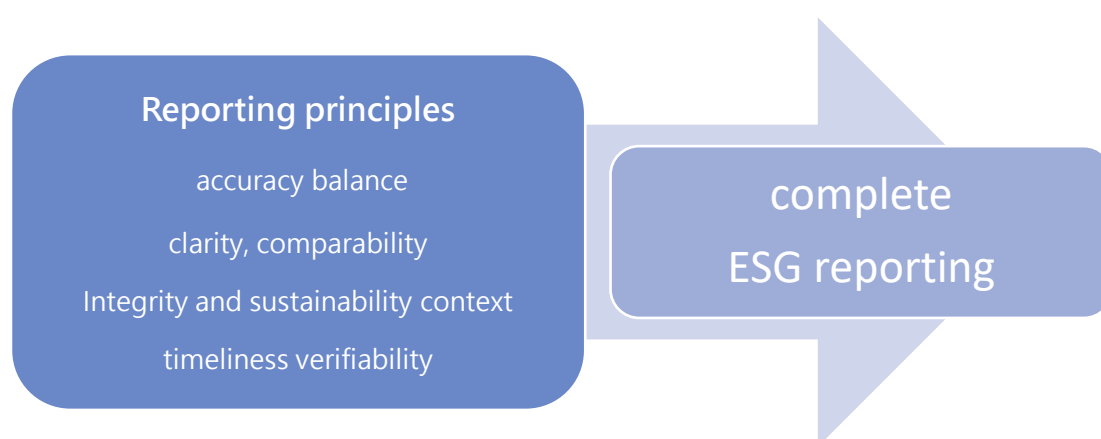


ESG oriented	Major Issues (positive impact/negative impact)
Environmental aspect	Supply chain sustainability management (positive), energy management (positive), waste management (positive), greenhouse gas management (positive) voluntarily disclose major topics
Social aspect	Salary and benefits (negative), talent cultivation (positive), occupational safety (positive)
Governance Economic aspect	Innovative research and development (positive), operational performance (negative), information security (positive)

Cameo Communications summarized the three main ESG axes of the year based on 16 Major Issues, which are to continuously invest in R&D energy, create greater profits, strengthen information security to ensure business secrets; internally create a happy workplace where employees are healthy and safe, and externally establish relationships with customers. Long-term and stable trusting relationship; inviting supply partners to work together to save energy and reduce carbon, and conduct various environmental management and control to avoid excessive impact on the environment.



Principles for writing reports



Cameo Communications follows the reporting principles of GRI standards to prepare ESG reports, based on the principle of sustainability: transparently disclosing how the company takes corresponding measures to improve or reduce negative impacts on the actual economic, environmental and social conditions of the local and surrounding areas where it operates. According to the principle of completeness: the information disclosed in the report should fully reflect the company's significant impact on the economy, environment and society; according to the principle of accuracy: the information disclosed in the report should be sufficiently accurate and detailed for stakeholders to evaluate the company's ESG performance ; According to the principle of balance: the information in the report should fairly reflect the positive and negative performance, allowing stakeholders to make a reasonable assessment of Cameo's ESG performance ; according to the principle of clarity: the way the report presents the information can allow stakeholders to It is easy for stakeholders to understand and obtain; based on the principle of comparability: the report discloses ESG information in accordance with internationally accepted standards , and the information disclosure method allows stakeholders to analyze the company's long-term performance; based on the principle of timeliness: the company regularly issues ESG reports provide important ESG information in a timely manner for stakeholders to make correct decisions; based on the principle of verifiability: the company compiles ESG reports in a way that can be reviewed by internal and external personnel to ensure that the information disclosed is correct .

Identify Major Issues and boundaries





For	Major Issues	Importance to Cameo	internal boundary	outer boundary				Comply with GRI guidelines	Report revealed
			company	Investors	supplier	client	Government agencies		
environment	Supply chain sustainability management	■ESG, Cameo also uses its influence on the supply chain to require supply partners to comply with local regulations and ESG policies of Cameo. It also invites them to respond to sustainable operations and work on environmental protection, Employee care is becoming more and more progressive.	•		•			■3 08 Supplier Environmental Assessment: 2016 ■4 14 Supplier Social Assessment: 2016	■4.5 Supply chain management
environment	Energy and Greenhouse Gas Management	■Cameo Communications' operations continue to grow. In order to avoid a proportional increase in total greenhouse gas emissions, strict energy conservation and carbon reduction measures must be implemented internally to ensure that it meets customer requirements.	•			•		■302 Energy: 2016 ■305 Emissions: 2016	■4.2 Energy management ■4.3Carbon emission management
environment	waste management	■To be friendly to the earth, Cameo reduces the impact of waste on the environment and strives for waste reduction and classification recycling management.	•				•	■306 Waste: 2020	■4.6 Waste management
society	Salary and benefits	■Providing a competitive salary system and comprehensive employee benefits can attract outstanding talents; At the same time, it can increase employees' centripetal force towards the company, grow with the company, and create a win-win situation.	•			•		■4 01-1~ 401-3	■5.2.1 Salary and benefits
society	occupational safety	■Cameo Communications provides colleagues with a healthy and safe workplace environment so that colleagues can work with peace of mind.	•			•	•	■403 Occupational Safety and Health: 2018	■5.3 Occupational safety and health
society	talent Education	■The company's sustainable operation and growth rely on its employees to give full play to their professional and	•			•		■40 4 Training and Education: 2 016	■5.2.2 Talent cultivation

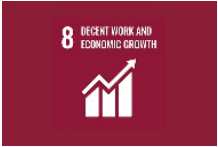




For	Major Issues	Importance to Cameo	internal boundary	outer boundary				Comply with GRI guidelines	Report revealed
			company	Investors	supplier	client	Government agencies		
		management talents. Through training and development mechanisms at different levels, the company continues to enhance the competitiveness of employees and supervisors, making the company a global technology and operations leader in the telecommunications industry.							
economy	operating performance	■The pursuit of maximum profits is the goal of Cameo's continuous efforts. In addition to enhancing the confidence of investors, employees, supply partners and customers in us, we can create mutual benefit and common prosperity and move towards the road of sustainable operation.	•	•	•	•		■2 01 Economic Performance: 2016	■3.4 Operational performance
economy	Innovative research and development	■Cameo Communications is committed to product research and development and technological innovation. The development of new technologies is the company's most important core competitiveness. Through continuous investment in R&D energy, it develops diversified product lines and continues to expand product application areas, which drives the company's revenue overflow. .	•	•		•		■Cameo Communications customizes Major Issues	■3.5.1 Innovation R&D
economy	Information security protection	■Cameo Communications regards R&D technology and customer confidentiality as the lifeblood of the company's operations. Through the information security management mechanism, colleagues can maintain awareness of information security risks and carry out various information security control actions to ensure that company secrets are not leaked.	•	•		•		■Cameo Communications customizes Major Issues	■3.6 Information security protection

1.5 Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) is a plan released by the United Nations in 2015, proposing 17 sustainable development goals and 169 detailed goals as a guideline for member states and global enterprises to implement sustainable development before 2030. Guiding principles for sustainable development.

Cameo integrates sustainable development goals into the company's business strategy, and expands the company's previous thinking model that focused on economic performance to take into account environmental protection and other regulatory compliance, improve employee benefits to retain outstanding talents, eliminate various unequal conditions in the workplace, and mitigate Discharge waste water and greenhouse gases, and invite suppliers to work together to improve the environment and improve workplace remuneration. Looking into the future, Cameo can continue to make more contributions to sustainable development goals and fulfill its corporate social responsibilities.

SDGs	Goal	Cameo Communications' response
	1.4 Ensure that all men and women, especially poor and disadvantaged groups, have fair rights and access to economic resources.	<ul style="list-style-type: none"> ● Provide salary conditions and comprehensive welfare measures that are better than the law and are market competitive, allowing employees to work with dignity and improving the economic living standards of individuals and families. ● Appropriately adjust employee salaries based on the company's profitability to increase colleagues' attachment to the company.
	4.5 Eliminate the education gap and ensure that disadvantaged groups have access to education and vocational training at all levels, including people with disabilities, indigenous people, and disadvantaged children. 4.7 Promote sustainable development education, sustainable lifestyle, human rights, gender equality, peace and non-violence.	<ul style="list-style-type: none"> ● Arrange functional training for employees with different business attributes to ensure that each colleague receives vocational training opportunities. ● Plan courses on sustainable development, workplace gender equality, and labor rights, and encourage colleagues to participate.
	5.1 Eliminate any form of discrimination against women. 5.4 Recognize and value women's family care through social protection policies.	<ul style="list-style-type: none"> ● Gender will not be used as a factor in employee appointment, assessment and promotion. ● Provide employees, regardless of gender, with the right to apply for child-care leave.
	6.3 Improve water quality, reduce pollution, eliminate garbage dumping, reduce the release of toxic chemicals and hazardous materials, and reduce the proportion of untreated wastewater. 6.4 Significantly increase the water use efficiency of industries and ensure sustainable fresh water supply and recycling to solve the water shortage problem. 6.a. For water and sanitation-related activities and programs, training support includes water harvesting, desalination, wastewater treatment, recycling and reuse technologies.	<ul style="list-style-type: none"> ● The quality of the discharged water is regularly tested, and the water quality results in the past three years have all met the requirements of local regulations for discharged water. ● In response to changes in the external climate and environment of the factory, water-saving measures will be gradually adjusted to reduce the total water intake proportionally.

SDGs	Goal	Cameo Communications' response
	<p>8.5 Achieve full and productive employment so that all men and women have a good job, including young people and people with disabilities, and achieve equal pay for equal work.</p> <p>8.7 Prohibit child labor and eliminate oppressed labor.</p> <p>8.8 Protect the rights and interests of workers and promote a safe working environment, especially for women and workers who perform hazardous work.</p>	<ul style="list-style-type: none"> ● Gender will not be used as a factor in employee appointment, assessment and promotion. ● Appropriately adjust employee salaries based on the company's profitability to increase colleagues' attachment to the company. ● Respect labor rights, including prohibiting child labor and prohibiting any form of workplace discrimination. ● Maternal employees should appropriately adjust their job content in accordance with the law, reduce their workload, and effectively protect maternal employees. ● Implement the occupational safety and health management system to effectively improve employee workplace safety.
	<p>9.5 Encourage innovation, increase the number of R&D personnel, and increase R&D expenditures.</p>	<ul style="list-style-type: none"> ● In recent years, the number of new product technicians in the R&D team has been adjusted, and the proportion of annual R&D expenditures in revenue has been adjusted.
	<p>10.2 Promote socio-economic and political integration regardless of age, gender, disability, religion, economic or other status.</p> <p>10.3 Practices that ensure equal opportunities and reduce inequalities, including the elimination of discrimination.</p>	<ul style="list-style-type: none"> ● The company's recruitment, assessment and promotion mechanisms do not take employees' physical or psychological differences as criteria for consideration. ● There is a reporting channel for employees and a complete reporting process to protect whistleblowers.
	<p>12.5 Significantly reduce waste generation through prevention, reduction, recycling and reuse.</p>	<ul style="list-style-type: none"> ● Continuously improve production processes and reduce waste output.
	<p>16.6 Develop effective, accountable and transparent systems at all levels.</p> <p>16.7 Ensure that decision-making at all levels responds to public opinion and is inclusive, participatory and representative.</p>	<ul style="list-style-type: none"> ● Strengthen corporate governance and ensure that employees comply with the company's specifications through internal control, and have independent reporting channels and a complete reporting process. ● Through communication with stakeholders, understand their requirements and expectations for the company, and report to the board of directors regularly.

2 About Cameo

2.1 Company Profile

Cameo Communications Co., Ltd. is a company that manufactures and assembles computer network communication equipment and communication products, focusing on Layer 2 managed Ethernet switches, wireless client adapters, wireless LAN AP/routers, SOHO routers, Ethernet Switches, media converters, USB to Ethernet converters, Web smart switches, Ethernet network interface cards, network cards, network hubs, network routers, network home gateways and other communication products. Through innovative product design and marketing, we have established strategic relationships with telecom suppliers and equipment brands, and established a presence in more than a dozen industrialized countries. Thanks to active R&D innovation and a clear understanding of market demand, we help customers continue to grow their sales towards their goals. In recent years, with the rise of various new network communication applications and the advancement of wireless communication technology, the management team of Cameo has continued to develop products and expand the market, and its products have won the favor of many internationally renowned customers. Cameo has been working hard in the industry After accumulating brand image over the years, it now has a well-known industrial position in the field of computer network communication products.

Note: For the important history of Cameo, please refer to the 112 Annual Shareholders' Meeting Annual Report / 2, Company Profile/2, Company History.

Company Name	Cameo Communications Co., Ltd.
Headquarters location	5th Floor, No. 158, Ruihu Street, Neihu District, Taipei City
Paid-in capital (Unit: NT\$ thousand)	3,307,792
Consolidated revenue for the year (Unit: NT\$ thousand)	2,539,354
Number of employees	Taiwan: 434 people
Operation base	Neihu Headquarters, Taipei, Taiwan Tainan manufacturing base
Main products/services	Regional network switches and routers Wireless network access points and routers broadband router Others (fiber converters, PLC peripheral products, MoCA peripheral products, HPNA peripheral products, GPON peripheral products, G.hn peripheral products)
Product sales (unit: thousands)	Wired communication products 860 Wireless communication products 246 Other products 1,300

Note: Data statistics are as of the end of 2023.

Company History:

1991	Cameo Communications Inc. was established with NT\$ 32,670 thousand. (included technology stocks NT\$ 8,190 thousand dollars)
1992	Increase capital for cash NT\$62,564 thousand for improving financial status.(included technology stocks NT\$ 15,641 thousand.)The paid-in capital amounted NT\$ 95,324 thousand.
1993	Increase capital for cash NT\$14,675 thousand for improving financial status. Included technology stocks NT\$3,668 thousand.) The paid-in capital amounted NT\$ 110,000 thousand. Ultra Hub AH5000 was launched. CAMEO SNMP hub was ranked 2st in test result of Communication Week.

	Integrated Boundary Router HUB launched.
1994	Increase capital for cash NT\$62,564 thousand for improving financial status. The paid-in capital amounted NT\$ 159,000 thousand. Ultra Hub 1000 was selected best choice in British online professional magazine. Smart Regional Bridge hub was launched.
1995	Cameo obtained international quality management system certification ISO9001 on April, 28. Certification of ISO 9001.
1996	Proposal for a capital reduction of NT\$39,750 thousand to offset company losses and increase capital \$80,000 thousand. The paid-in capital after the capital reduce/increase was NT 199,250 thousand. Cameo acquired Youju Co., Ltd. 98.4% Long-term equity investment from D-LINK CORPORATION for NT\$ 68,880 thousand.
1997	In order to reduce management costs and increase the competitiveness of export sales, Cameo merged with Youju Co., Ltd. to bear all its assets, liabilities, employees and business. Mr. Huang Qiz-hen took over as the chairman and general manager of Cameo Communications Inc.
1998	To expand the scale of business and increase the market share, the company issued 15,800 thousand shares and merged with June Kai International Co., Ltd. After the capital increase, the paid-in capital was NT\$ 357,250 thousand. Cameo purchased 6th and 7th floors of the "Asia Pacific Economic and Trade Center", No. 28, Zhongxing Road, Xizhi Town, Taipei County as plant for expanding production capacity. Mr. Huang Qiz-hen who resigned as general manager of Cameo was replaced by Mr. Jerry Chien. Cameo developed and mass-produced 10M Ethernet network card, hub and 100M Ethernet hub.
1999	Due to the growing business, the storage site was becoming increasingly crowded. In order to improve the working environment, the first floor space of No. 22 Zhongxing Road was purchased in 1988 as a warehouse after proper planning. Cameo went public on June 28, 1999. Mr. Huang Qizhen stepped down as the chairman of the company and was replaced by Mr. Jian Zhihao. The position of general manager was promoted by Ms. Wang Baoyi, deputy general manager. Cameo completed the development of 10/100M Nway Ethernet network card, dual-speed hub and switch.
2000	In order to repay the loan for the purchase of factory buildings and improve the financial structure, a cash capital increase of NT\$ 160,000 thousand was processed, and the capital increase was NT\$ 60,777.5 thousand through capitalization of earnings. After the capital increase, the paid-in capital was NT\$ 578,027.5 thousand. HomePNA 1.0 and VLAN 10/100M Nway Ethernet was launched.
2001	In order to strengthen the R&D team, the 7th floor space of No. 32 and 34 Zhongxing Road was purchased as a R&D laboratory. In May, Cameo applied to the Taipei Exchange for stock trading. In September, the paid-in capital after capital increase was NT\$ 674,621.6 thousand through capitalization of earnings. Cameo was approved to trade general stocks in Taipei Exchange.
2002	On January 22, 2002. Cameo listed in Taipei Exchange. In August, head office moved from Hsinchu Science Park to Xizhi City, Taipei County. In September, the capital increase through capitalization of earnings, the paid-in capital amounted to NT\$ 902,008.1 thousand. In October, the wireless communication research and development department established.
2003	On August 4, Cameo stock trading transferred from Taipei Exchange to Taiwan Stock Exchange Corporation. The paid-in capital amounted to NT\$ 902,008.1 thousand through capitalization of earnings. Gigabit switches product sales rank first in Taiwan.
2004	The paid-in capital amounted to NT\$ 1,113,369.6 thousand through capitalization of earnings in October. On October 29, the board of directors approved the merger with GlobalSubtech Electronics Co., Ltd.
2005	On May 13, 1994, board of directors withdrew the merger with Global Subtech Electronics Co., Ltd., and adopted stock swap to incorporate Global Subtech Electronics Co., Ltd. as a 100% subsidiary. In July, the paid-in capital amounted to NT\$ 1,331,248.81 thousand through capitalization of earnings NT\$217,879.24 thousand. On December 1 was the record date for Cameo to acquire Global Subtech Electronics Co., Ltd.
2006	In April, Cameo Holding Ltd. invested Nettech Technology (Suzhou) Co., Ltd. in China. In September, Cameo participated in Turbo Comm Tech Inc. private placement with NT\$60 million. In October, the paid-in capital amounted to NT\$ 1,685,483 thousand through capitalization of earnings

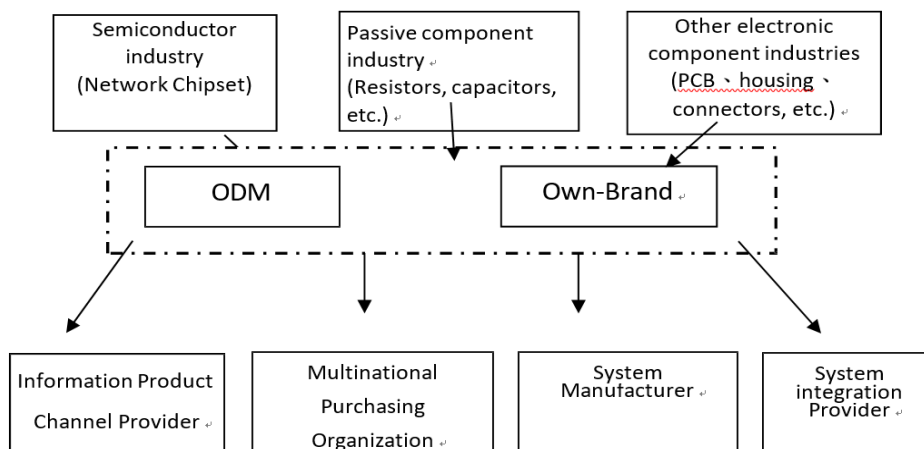
	NT\$204,134.8thousand.
2007	In March, Cameo issued NT\$ 800 million unsecured conversion corporate bonds In April, the board of directors approved the dissolution and liquidation of its subsidiary, Global Subtech Electronics Co., Ltd. In August, the paid-in capital amounted to NT\$ 1,814,612 thousand through capitalization of earnings and employee bonus NT\$ 129,129 thousand. On September 20, the board of directors approved the merger with Wide View Technology Co., Ltd., and the record date of the merger was set on October 1.
2008	In September, the paid-in capital amounted to NT\$ 2,209,063 thousand through capitalization of earnings, employee bonus and capital surplus NT\$ 394,451 thousand. On September 30, the board of directors approved the merger with Kaijin Technology Co., Ltd., and the record date of the merger was November 1.
2009	In September, the paid-in capital amounted to NT\$ 2,275,335 thousand through capitalization of earnings and capital surplus NT\$ 66,272 thousand. On December 16, the seventh board of directors in 2009 purchased the corporate operating headquarters in Neihsu; the purchase price was re-negotiated and changed to 1.483 billion (tax included) on July 12, 2010.
2010	In September, the paid-in capital amounted to NT\$ 2,571,129 thousand through capitalization of earnings and capital surplus NT\$ 295,794 thousand.
2011	In September, the paid-in capital amounted to NT\$ 2,725,397 thousand through capitalization of earnings NT\$ 154,268 thousand.
2013	On November 11, the board of directors approved disposing subsidiary Cameo Holding Ltd.
2014	In September, subsidiary Qianjin Investment Co., Ltd. invested SOARNEX TECHNOLOGY CORPORATION.
2015	Through treasury stocks reduction NT\$ 43,040 thousand, the paid-in capital reduced to NT\$ 2,682,357
2016	In December, the board of directors approved the Tainan factory construction project and signed a long-term factory construction contract with Liming Creation Co., Ltd. The total construction price was 1.088 billion.
2017	In March, the board of directors approved the dissolution and liquidation of Wide View Technology (Shanghai) Co., Ltd. In November, the board of directors approved NT\$400 million Tainan plant equipment purchase project.
2018	In August, Tainan factory obtained the license and factory registration certificate. In September, the subsidiary Wide View Technology (Shanghai) Co., Ltd. was dissolved and liquidated.
2019	In March, the board of directors approved of its subsidiary, Nettech Technology (Suzhou) Co., Ltd. sold Suzhou Soarnex Technology Co., Ltd. 100% Investment to its subsidiary, Luis Jo'se Investments Inc. In August, the board of directors approved NT\$ 360 million for Tainan plant purchase project. In October, the transfer of the equity of Suzhou Soarnex Technology Co., Ltd. to Luis Jo'se Investments Inc. was completed.
2020	In September, The Extraordinary Shareholders' Meeting approved an interim capital reduction to make up for the loss of NT\$ 385,564 thousand. After the capital reduction, the paid-in capital was NT\$ 2,296,792 thousand. Record date of the capital reduction was December 30, 2020.
2021	In February, the Company processed 101,100,000 private placement of common stock and the paid-in capital after the capital increase was NT\$ 3,307,792 thousand. The delivery date was April 15, 2021 In April, it was completed capital reduction and issuance of stocks.
2022	In August, the board of directors approved the dissolution and liquidation of SOARNEX TECHNOLOGY CORPORATION. In November, the board of directors approved the dissolution and liquidation of Nettech Technology (Suzhou) Co., Ltd.
2023	In April, the subsidiary SOARNEX TECHNOLOGY CORPORATION was dissolved and liquidated. In August, the subsidiary Nettech Technology (Suzhou) Co., Ltd was dissolved and liquidated.



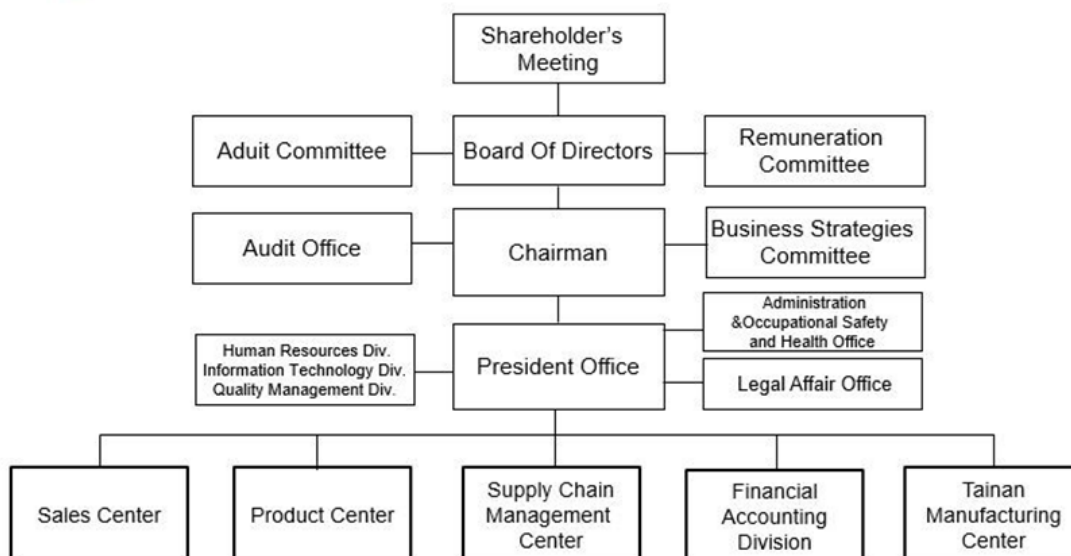
Cameo company product information

Position map of Cameo in the upstream, midstream and downstream of the overall industry chain

The company is located in the regional network equipment industry of the computer network industry. The upstream of this industry is the semiconductor industry (network chipset), passive component industry (resistors, capacitors, etc.) and other electronic component industries (such as PCB, chassis, connectors, etc.), and the downstream are information product distributors, international procurement organizations (IPOs), computer system manufacturers and system integrators (see the table below). However, the company's main business is the OEM production of regional network equipment, so in addition to the first four types, its downstream companies also include private brand manufacturers of computer networks.



CAMEO Cameo Communications, Inc. Organizational Chart



2.2 Business philosophy

Vision

- Cameo product development aims to help brand customers and end users plan for the future. Cameo 's products are designed to allow users to build enterprise-wide networks, support a variety of protocols, and operate under the control of an advanced network management system. We are able to maintain our price advantage because the architecture of our hubs allows for easy expansion to accommodate more channels and different protocols. Existing customers can upgrade their equipment quickly and easily.

Task

- Cameo maintains open communication with customers and field organizations through the Internet. Company executives spend as much time in the field as possible, working closely with marketing and technical support staff, meeting with potential customers, and keeping up with market trends. R&D staff regularly attend trade shows and focus on the needs of network managers and the priorities of dealers. At Cameo, dialogue with customers, vendors and standards organizations is carried out every day and integrated into the company's plans.

value

- Cameo firmly believes in the principle of providing high quality and best cost performance. We are driven by a commitment to value, quality and reliability; our guiding principle is respect for our customers, suppliers, dealers and employees. Hubs are quickly becoming a commodity product, just like personal computers. Cameo has always been committed to designing and building cost-effective hubs without compromising on technology.

2.3 Awards and Management Systems over the Years

Cameo Communications continues to improve and innovate the company's processes, products and services, and meets the requirements that products do not contain harmful substances, providing customers with the highest value and most competitive solutions.

Cameo Communications has successively obtained ISO 9001 quality management system and ISO 14001 environmental management system since 1999. Currently, the Tainan factory in Taiwan has obtained ISO 9001 quality management system, ISO 14001 environmental management system, ISO 45001 occupational safety and health management system, and ISO14064 -1 Organizational Greenhouse Gas Inventory



Bureau Veritas Certification

CAMEO COMMUNICATIONS, INC.

5F., NO. 158, RUIHU ST., NEIHU DIST., TAIPEI CITY 114, TAIWAN (R.O.C.)

This is a multi-site certificate, additional site(s) are listed on the next page(s)

Bureau Veritas Certification Holding SAS - UK Branch certifies that the Management System of the above organization has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 9001:2015

Scope of certification

DESIGN AND SALES OF WIRE AND WIRELESS DATA COMMUNICATION PRODUCTS, ASSEMBLING, TESTING AND PACKING FOR INFORMATION TECHNOLOGY EQUIPMENT PRODUCTS.



Original cycle start date: 30-09-2006
Expiry date of previous cycle: 30-09-2021
Certification / Recertification Audit date: 29-09-2021
Certification / Recertification cycle start date: 15-11-2021
Subject to the continued satisfactory operation of the organization's Management System, this certificate expires on: 30-09-2024
Certificate No.: TW005948 Version: 2 Issue Date: 14-12-2021

Certification Body Address: 8th Floor, 88 Prescott Street, London, E1 6NE, United Kingdom
Local Office: 2F-B, No. 18, Nanjing E. Rd., Sec. 4, Songshan Dist., Taipei 10553, Taiwan

證書

證書標準: **ISO 14064-1:2018**
證書登記號碼: **CF 50576924 0001**
報告號碼: **48214823 001**

證書持有者: **友勤科技股份有限公司**
地址: 台北市內湖區瑞湖街158號5樓
台北辦公處: 台灣 台北市內湖區瑞湖街158、160號4-6樓
台南廠: 台灣 台南市安南區科技五路168號

查證方法: 查證機構: 台灣德國萊因技術服務顧問股份有限公司
- 過程: 文件審查、訪談、現場訪問與重新計算
- 查證標準: ISO 14064-1:2018
查證範圍: 基於取得的資訊進行評估之結論:
- 方案: 自願性溫室氣體方案
- 組織邊界: 營運控制權法
- 確證程度: 合理保證
- 實質性: 5%
- 全球暖化潛勢(GWP): IPCC 2007
- 基準年: 2021 (2021.01.01~2021.12.31)
- 報告年: 2022 (2022.01.01~2022.12.31)
- 總排放量為 5,041.077 噸二氧化碳當量(tCO₂e)
- 範圍一 直接排放為 150.6500 噸二氧化碳當量(tCO₂e)
- 範圍二 間接 輸入能源排放為 4,168.1638 噸二氧化碳當量(tCO₂e)
- 範圍三 間接 運輸排放為 未量化
- 範圍四 間接 租賃使用產品排放為 722.2633 噸二氧化碳當量(tCO₂e)
- 範圍五 間接 與使用相關產品有關排放為 未量化
- 範圍六 間接 其他排放為 未量化
- 數據與資訊:
- 歷史性資料: 類別一 / 類別二
- 歷史性資料及營運模型: 類別四
- 因 2022 年電力係數尚未公佈, 故使用 2021 年電力係數進行計算
有效性: 本證書僅對年度盤查的排放數據進行審查, 非對管理系統進行驗證
2023-03-14

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CERTIFICATE

ARES

特此授予:

友勤科技股份有限公司台南廠

709台南市安南區科技五路168號

管理體系符合
ISO 45001:2018

驗證範圍
**有線和無線數據通信產品的製造、
資訊技術設備產品的組裝、測試和包裝。**

證書編號: ARES/TW/2111335
證書發證日期: 2021-11-30
證書有效日期: 2024-11-29

每次監督審核時間與上次現場審核時間間隔不得超過12個月, 且必須取得ARES發給的監督審核通過證明以確保證書有效性。

批准: *Chiorazpuen*

ACCREDITED Management Systems Certification Body ACC NO. MSCB-171

ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

CERTIFICATE

ARES

The Governing Board of
ARES International Certification Co., Ltd.
Hereby Grants To:

CAMEO COMMUNICATIONS, INC. TAINAN PLANT

No.168, Keji 5TH Rd, Annan District, Tainan, Taiwan.

Has been assessed and found to be in accordance with the requirements of standard detailed below
ISO 14001:2015

Scope
**Manufactures of Wire and Wireless Data Communication Product.
Assembling, Testing and Packing for Information Technology
Equipment Products.**

Certificate No.: ARES/TW/2111335
Certificate Issue Date: 2021-11-30
Registration Expiration Date: 2024-11-29

The time interval between each surveillance audit and the last on-site audit shall not exceed 12 months, and the organization must obtain "surveillance audit approval notification" issued by ARES to ensure the validity of the certificate.

Authorized by: *Chiorazpuen*

ACCREDITED Management Systems Certification Body ACC NO. MSCB-171

ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
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www.ares-registration.com

3. Integrity governance

Perfect corporate governance includes a sound board of directors, rigorous internal control system and stable financial control. In addition to helping to reduce the company's operating risks, it can also enhance the company's competitiveness and create brand value; build a corporate culture of integrity and responsibility and Comply with various laws and regulations to implement honest operations. At the same time, a well-functioning corporate governance structure can ensure the sound development of company operations and protect the rights and interests of investors and other stakeholders.

Cameo Communications has established a corporate governance system in accordance with Taiwan's Securities and Exchange Act and related regulations. In order to strengthen the protection of shareholders' rights and interests, strengthen the functions of the board of directors, respect the rights and interests of stakeholders, and enhance information transparency, the board of directors adopted the "Corporate Governance Code of Practice", based on fairness, Fair and open director selection procedures, and the establishment of independent directors and other measures to strengthen the management and supervision functions of the board of directors; the board of directors also adopted the "Internal Major Information and Prevention of Insider Trading Management Operations" to prohibit insiders such as directors, managers and employees , using information that is unavailable in the market to make profits. In addition, Cameo also adheres to the principles of correct, timely and fair disclosure, establishes a complete information disclosure system, and provides various information related to operations, finance, board of directors, and shareholders' meetings on the company's website and public information network reporting system to ensure that shareholders Get the latest company-related information.

Corporate Governance Code of Practice Link



3.1 Governance practices

corporate governance results

- The head of the accounting department will be appointed as head of corporate governance in August 2023 .
- the 10th Corporate Governance Assessment in 2023 , the listed / over-the-counter company group ranked 51%~65%
- The performance evaluation results of the board of directors and functional committees were 4.84 and 4.85 respectively.
- Independent directors account for 43% .

The shareholders' meeting is composed of all shareholders. It makes decisions on major matters of the company and listens to the board of directors' reports regularly. It is the highest decision-making body of the company. The board of directors is the highest governance body. All board members fulfill their duty of care as good managers and formulate the company's operating policies. and review financial performance, and ensure that the company's operations comply with various laws; in order to improve corporate governance operations and strengthen the company's competitiveness, the board of directors has established an audit committee and a salary and remuneration committee to improve the operations of the board of directors; there is also an independent audit office under the board of directors, which conducts regular Perform audits and report audit results to the Audit Committee and the Board of Directors.

Cameo Communications attaches great importance to corporate governance, pursues sustainable growth and honest management, continues to strengthen the corporate governance structure, upholds information transparency, and implements an effective internal control system to protect the rights and interests of stakeholders. Cameo follows the guidelines for establishing an internal control system for publicly listed companies, considers the company's overall operating activities, designs an internal control system and implements it, and reviews it at any time to respond to changes in the internal and external environment to ensure that the design and implementation of the internal control system continue to be effective; Improve operational performance through a sound management mechanism to achieve the goal of sustainable operations.

In order to strengthen the company's support for directors to perform their duties and improve the effectiveness of the board of directors, the board of directors resolved in August 2023 to appoint the head of the accounting department as the head of corporate governance, responsible for assisting directors in performing their duties, providing required information, arranging training matters, and handling matters in accordance with the law. Matters related to meetings of the Board of Directors and Shareholders' Meetings, as well as assisting the company in complying with relevant resolutions of the Board of Directors and Shareholders' Meetings and maintaining investor relations; the Corporate Governance Supervisor takes 10 hours of professional courses related to corporate governance that year. The results of the 10th Corporate Governance Assessment in 2023.Cameo is located at 51%~65% of the listed/over-the-counter company group. This demonstrates that, under the leadership of the corporate governance supervisor, Cameo has effective and robust corporate governance across all aspects. In the future, the company will continue to enhance the overall effectiveness of its corporate governance and strengthen stakeholders' trust in Cameo. .

At the same time, the company's financial statements are entrusted to an accounting firm for regular verification and certification. All information disclosures required by laws can be completed correctly and in a timely manner. The responsible personnel are responsible for the disclosure of

company information to the outside world. At the same time, a spokesperson system is established to ensure All major information can be disclosed promptly and appropriately for shareholders and stakeholders to refer to the company's financial business-related information.

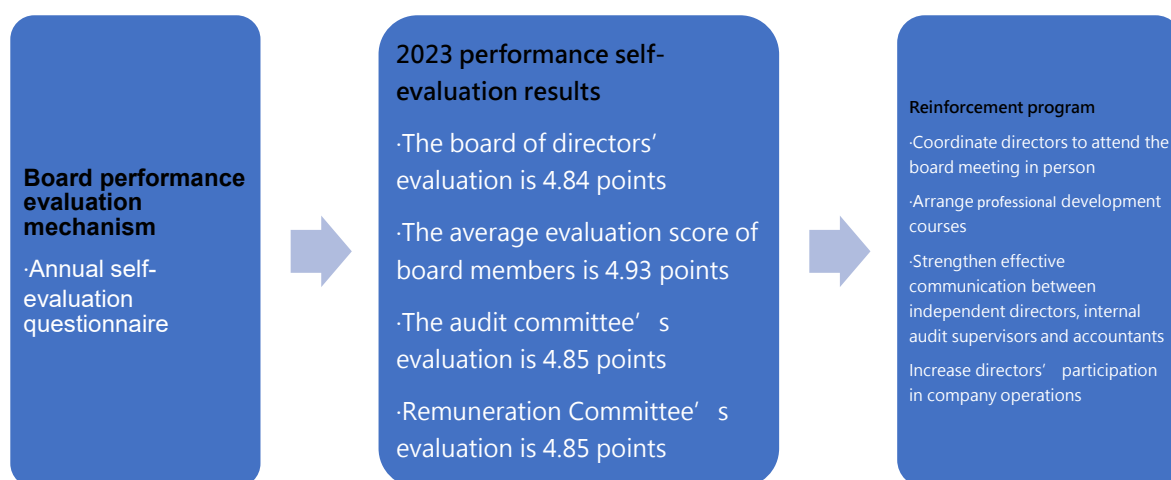
Looking forward to the future, strengthening the operation of the board of directors, improving information transparency and gradually integrating sustainable governance strategies into the corporate governance structure are the goals of Cameo's continuous efforts.

3.1.1 Board of Directors



Board of Directors Rules of Procedure

The board of directors formulates the company's business strategy and is responsible for shareholders and other stakeholders. The directors faithfully execute their business and fulfill their duties as good managers, and exercise their powers with a prudent attitude. They are responsible for the execution of the company's business and the operation and arrangement of various governance systems. Except for matters that should be resolved by the shareholders' meeting in accordance with laws or articles of association, all matters should be resolved by the board of directors. The articles of association of Cameo state that the director election adopts a candidate nomination system, through regular re-election, and the principle of appointing people based on their talents; at the same time, according to the corporate governance code of practice, board members should not exceed three-thirds of the director seats except for directors who are also managers of the company. In addition, it is also advisable to consider the diversity policy of members, including but not limited to the standards of basic conditions and values, and professional knowledge and skills, and they should generally possess the knowledge, skills and qualities necessary to perform their duties. The directors of Cameo have both industrial professional capabilities and rich practical experience, and are familiar with the development pulse of the industry. The board of directors currently has 7 directors (including 3 independent directors) with a term of 3 years. The board of directors shall be held at least once every quarter in accordance with the law. A total of 7 board meetings were held, with the average attendance rate of directors reaching **98 %**.



Note: For the main experience (academic) qualifications, concurrent positions and list of major shareholders of Cameo's directors, please refer to the company's official website.

In order to establish a good operating system for the board of directors, improve the supervision function, and ensure that independent directors can maintain their independence when executing business, the board of directors of Cameo has clearly defined the scope of responsibilities of independent directors through the "Board of Directors Rules of Procedure" for compliance. Directors also adhere to a high degree of self-discipline to implement interest avoidance. For those who have an interest in board meetings and themselves or the legal persons they represent, in addition to explaining the important content of their interests at the current board meeting, if there is a risk of harming the interests of the company, They are not allowed to participate in discussions and voting, and should avoid discussions and voting, and are not allowed to exercise their voting rights on behalf of other directors. At the same time, in order to improve the decision-making quality of the board of directors, the board of directors has also adopted the "Board of Directors Performance Evaluation Method" to conduct internal evaluations of the performance of the board of directors, individual board members and functional committees every year. The board of directors will issue self-evaluation questionnaires to board members for self-evaluation. . The results of the board of directors' performance evaluation can be used as a reference for future selection or nomination of directors; the results of individual directors' performance evaluation can also be used as a reference for setting their individual salaries and remunerations.

All departments of Cameo will interact with stakeholders regularly and irregularly through routine channels. If there is a potential negative impact between stakeholders and the company, the responsible departments will target the stakeholders. We conduct due diligence in many aspects such as finance, company operations, legal compliance records, environmental pollution, violations of employee human rights and health hazards, etc., and report the investigation results to the general manager and chairman. The chairman will determine whether the specific results have a negative impact on the company's overall operations. If major harm is caused, the evaluation will be reported to the board of directors. Finally, the board of directors will make a resolution on the due diligence report and hand it over to the company's responsible department for execution. In 2023, there were no significant potential negative impact events involving Cameo and its stakeholders, and therefore, no reports were made to the board of directors. These practices aim to enhance Cameo's due diligence on stakeholders and strengthen the board's role in addressing potential major negative impacts.

In order to effectively manage risks and encourage professionals to serve as directors, Cameo provides liability insurance for its directors. This ensures that directors can perform their duties without concerns, while simultaneously mitigating and dispersing the risks of significant damage to the company and shareholders caused by directors' errors or negligence.

Cameo Communications considers various legal compliance and governance practices issues that directors may face when participating in the company's operational decision-making, and actively encourages and arranges directors to study relevant professional courses. All directors studied for a total of 81 hours that year. In the future, the corporate governance manager will also plan to add more directors. Participate in courses related to corporate sustainability. Cameo believes that under the leadership of a board of directors with integrity governance and rich industry experience, the company's operations will be more vigorous and it will continue to make strides on the road to sustainable management.

3.1.2 Functional Committees

In order to improve the supervision function and strengthen the management function, the board of directors has established an audit committee and a salary and remuneration committee. In addition to those that are required to exercise their powers independently in accordance with laws and regulations, functional committees should be responsible to the board of directors and submit proposed proposals to the board of directors for resolution.

The Audit Committee

The Audit Committee assists the Board of Directors in supervising the company's implementation of the quality of accounting, auditing, financial reporting processes and financial controls, and submits evaluation results to the Board of Directors for discussion. The board of directors of Cameo passed the "Audit Committee Organizational Rules" and set up an audit committee on the board of directors. Three independent directors serve as the audit committee. One of them is the convener, and at least one has accounting or financial expertise. Meetings are held at least once every quarter. A total of 4 Audit Committee meetings were held during the year, with an attendance rate of 100 %.

The internal audit supervisor holds closed meetings with all independent directors at least once a quarter to report on the company's internal audit implementation status. A total of 4 meetings were held between the independent directors and the audit supervisor during the year. In addition, the independent directors also held 4 meetings with the accountants during the year. In addition to reporting to the independent directors on the review results of the financial reports, accountants also conduct legal promotion and exchange of opinions during meetings. Overall, independent directors have smooth communication with internal audit supervisors and accountants.



Salary and Remuneration Committee

In order to improve the salary and remuneration system of directors and managers and evaluate whether the operating performance of directors and managers and the remuneration received by Cameo are fair and reasonable, the board of directors passed the "Organizational Rules of the Remuneration Committee" and established a remuneration committee on the board of directors. Committee members should At least one independent director participated. Currently, the three committee members are all independent directors/at least one independent director. A total of 3 meetings were held that year, and the overall attendance rate reached 100 % .

The main powers of the Remuneration Committee are to formulate and regularly review the systems and standards for the performance and remuneration of directors and managers, and to regularly evaluate the remuneration of directors and managers. At the same time, the remuneration committee should comprehensively consider the following principles when making evaluations: the company's salary and remuneration comply with relevant laws and regulations and are sufficient to attract outstanding talents; the performance evaluation and salary remuneration of directors and managers should refer to the usual level of payment in the industry, and take into account personal investment Time, responsibilities assumed, achievement of personal goals, performance in other positions, the company's salary and remuneration for equivalent positions in recent years, and personal performance and company operating performance are evaluated based on the achievement of the company's short-term and long-term business goals, the company's financial status, etc. and the reasonableness of the relationship with future risks; directors

and managers should not be led to engage in behavior that exceeds the company's risk appetite in pursuit of salary remuneration; the proportion of remuneration paid to directors and senior managers based on their short-term performance and part of the change in salary payment time should be The decision shall be made taking into account the characteristics of the industry and the nature of the company's business.

In practice, the Salary and Remuneration Committee adheres to the duty of care expected of a prudent manager. It faithfully implements policies, systems, standards, and structures for formulating and regularly reviewing the performance evaluations and compensation of directors and managers. The committee also regularly evaluates and determines responsibilities related to performance appraisals and remuneration, submitting recommendations to the board of directors for discussion."

3.1.3 Internal audit

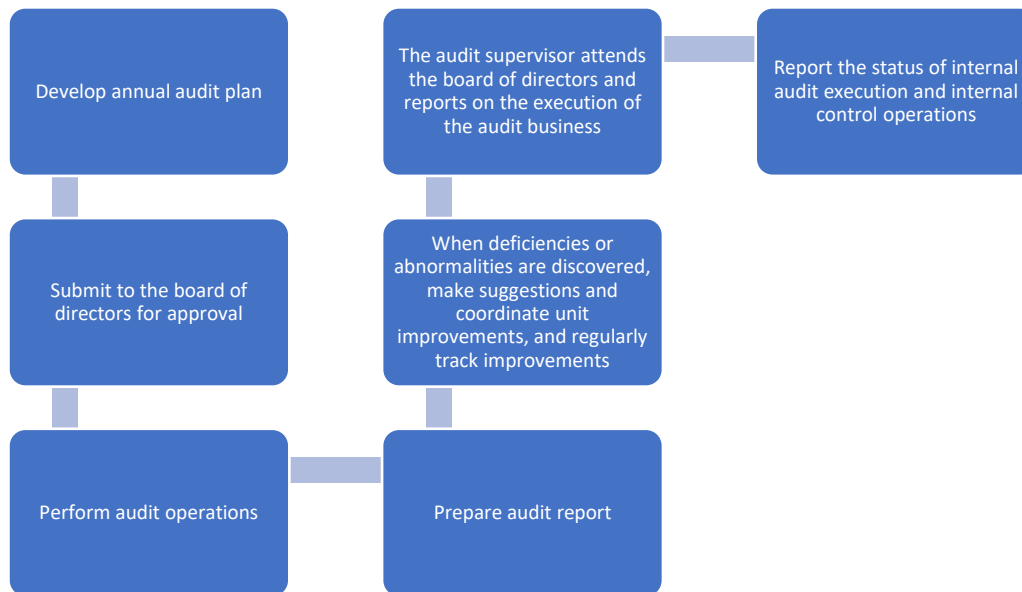
The purpose of the company's internal audit is to assist the board of directors and managers to inspect and review deficiencies in the internal control system, measure the effectiveness and efficiency of operations, and provide timely improvement suggestions to ensure the continued and effective implementation of the internal control system, and as a review and correction of internal control The basis of the system. In accordance with the "Principles for Establishing Internal Control Systems for Publicly Issuing Companies", Cameo considers the overall operating activities of itself and its subsidiaries, establishes an effective internal control system, and reviews and improves it at any time to respond to changes in the company's internal and external environment and ensure The design and implementation of the internal control system can continue to be effective. In order to ensure that the auditors perform the audit work in a fair and detached manner, Cameo has established an independent audit office under the board of directors in accordance with the law and assigned full-time auditors. The "Audit Office Business Management Rules" clearly stipulate that the appointment and removal of the audit supervisor shall be subject to The Audit Committee agrees and proposes a resolution to the Board of Directors; in addition, the appointment, removal, evaluation, and salary remuneration of internal auditors shall be signed by the audit supervisor and reported to the Chairman for approval.

In addition to actually carrying out the self-assessment of the internal control system, Cameo's board of directors and management review the self-assessment results of each department and the audit report of the audit office at least annually. The audit supervisor attends the board of directors in accordance with regulations and reports on the performance of the audit business, and at least quarterly Attended an audit committee meeting and reported to the independent directors on the company's internal audit execution status and internal control operations.

Secondly, the audit office reviews the self-assessment report of the internal control system of each unit and subsidiary of the company every year, and provides the board of directors and general manager with the opportunity to evaluate the effectiveness of the overall internal control system and issue an internal The basis for the control system statement; furthermore, in order to strengthen the professional capabilities of the auditors, Cameo arranges for the auditors to continue their training and participate in internal audit training organized by the agency designated by the competent authority to improve and maintain their audit quality and execution effectiveness. Annual training for auditors totals 12 hours per person.

Cameo Communications continuously monitors the company's implementation of various operating systems through auditors, establishes good governance practices and risk control mechanisms, and can also create a sustainable development operating environment. In that year, the audit office performed a total of 36 audit operations, and the audit compliance rate reached 100 %. There were no major non-conforming items, and all non-conforming items were improved and closed within the deadline.

Audit flow chart



3.1.4 Ethical integrity

concrete results

- Integrity and Integrity Commitment Letter New employees sign a labor contract including a letter of commitment to integrity upon arrival. The human resources department clearly informs employees of the commitment to integrity and code of conduct, standardizing the standards that employees should meet when performing business. The content covers company policies such as the Code of Business Integrity, respect for individuals, vendors and customers, clean management, avoidance of conflicts of interest, no illicit gains, public information, business secrets, intellectual property rights, confidentiality of personal data, privacy ethics and integrity, and computer use.
- Integrity and Ethics Training Course Lectures are included in the training of new employees to maintain the company's reputation and legal and ethical standards.
- We did not receive any records related to ethics and integrity violations during the year.

Cameo Communications is based on legal compliance and integrity first to build the core value of the enterprise. It conducts business based on the spirit of integrity and compliance with the law. In order to ensure that the integrity management concept is implemented within the company, the company has always attached great importance to the moral character of colleagues. During the registration stage of new employees, The Human Resources Center publicizes the company's

internal integrity rules to them, explains the "Integrity and Integrity Commitment" in the contract, and cultivates colleagues' awareness of integrity. At the same time, it requires management to set an example and abide by the principle of integrity, so as to subtly shape the company's overall integrity culture.

Internally, Cameo uses the human resources department as the dedicated unit for promoting integrity management policies, and has successively developed the "Company Code of Conduct and Operating Procedures for Integrity Management", "Code of Ethical Conduct for Directors and Managers" and "Internal Major Information and Prevention" Internal regulations such as "Insider Trading Management Operations" will be approved by the board of directors; the internal regulations on integrity will be disclosed on the company's official website for inquiries by interested parties, and corresponding contact windows will be set up for stakeholders to express their opinions. If colleagues have questions about the company's internal regulations on integrity In addition to making inquiries on the official website, you can also consult the human resources department through multiple channels such as email and phone.

At the same time, Cameo has established multiple reporting channels. Stakeholders can submit reports through the stakeholder area of the company's official website, the general manager's mailbox and the audit mailbox. The audit office will assign dedicated personnel to carry out investigations. In principle, the whistleblower must be named and reported. Provide the relevant process of the reported incident, including but not limited to the name of the person being reported, the time and place of the incident, the circumstances involved, and other basic content and evidence; however, if the anonymous reporter has attached relevant specific evidence, the dedicated personnel of the audit office can also conduct Follow-up investigation; if the dedicated personnel has an interest in the reporter or the person being reported, or has a relationship that may affect the handling of the case, he should take the initiative to inform and withdraw and let other personnel investigate. At the same time, the investigation process should be handled impartially and strictly. The whistleblower's identity shall be kept confidential, and the identity of the whistleblower shall not be exposed. Cameo also promises to protect the whistleblower from being improperly dealt with due to the reporting.

In terms of business interactions, colleagues of Cameo should explain the company's integrity management policies and related regulations to the transaction partners when performing business, and clearly refuse to directly or indirectly provide, promise, request or accept any form or name of improper benefits; At the same time, attention should be paid to avoid engaging in business transactions with agents, suppliers, customers or other business partners involved in dishonest behavior. If business contacts or cooperation partners are found to have dishonest behaviors, they should be evaluated as to whether to be included in the list of objects to be refused business dealings. , in order to implement the company's honest management policy; finally, when Cameo signs a contract with the transaction partner, it should fully understand the integrity management status of the other party, and incorporate compliance with Cameo 's honest management policy into the terms of the contract between both parties, and try to include it as much as possible in the contract When entering into a contract that includes, but is not limited to, any party knowing that a person has violated the other party's prohibition on accepting commissions, kickbacks or other improper benefits, it shall immediately and truthfully report the identity of such person, the method of providing, promising, requesting or receiving, the amount, or Notify the other party of other interests, provide relevant evidence and cooperate with the other party's investigation; if one party suffers damage as a result, he may request a certain percentage of the contract amount for damages from the other party, and the full amount may be deducted from the contract price payable. If any party is involved in dishonest conduct in business activities, the other party reserves the right to unconditionally terminate or terminate the contract at any time.

In order to further ingrain the concept of ethics and integrity into colleagues' business processes, Cameo's department will gradually plan to conduct online integrity training for in-service colleagues in the future; senior managers will regularly be arranged to use meetings to communicate the importance of corporate integrity culture to colleagues; at the same time, the The center

should review and evaluate whether the preventive measures established by the management to implement honest operations are operating effectively, evaluate the compliance with relevant business processes, and report the implementation results to the board of directors every year; the audit office will then supervise and review the company's overall integrity implementation, and Report to the Board of Directors as necessary.



The company's integrity management principles

Important internal information and insider trading prevention management operations

Multiple reporting channels	Number of cases accepted in the year	Processed	Closed
Company official website	0		
Audit mailbox	0		
General manager mailbox	0		
HR mailbox	0		

3.2 Risk management

The risk management structure of Cameo is centered on each responsible department to carry out relevant risk assessment operations, assess the probability of risk occurrence and the impact on Cameo, and then conduct risk responses to specific high-risk projects to ensure that the company achieves sustainability Business purpose.

Cameo Communications Risk Management Structure

Risk projects	Responsible departments	Risk business matters
strategic risk	CEO office	<ul style="list-style-type: none"> Formulate the company's future operating policies.
Operational and market risks	General Manager's Office business Relevant departments	<ul style="list-style-type: none"> According to the company's strategy, we implement product research and development, production and sales, and are committed to improving production technology, improving quality and reducing costs to increase the company's profits.
Financial and Liquidity Risk	finance	<ul style="list-style-type: none"> Interest rate and exchange rate hedging, bank quota management and relationship maintenance, etc.
Customer credit risk	finance	<ul style="list-style-type: none"> Establishment and review of customer credit limits, management and collection of accounts receivable.
Legal Risk	legal affairs	<ul style="list-style-type: none"> Review contracts, company authorizations and reduce corporate legal risks Insurance to protect the company's tangible and intangible assets.
Environmental, safety and health risks	Factory Service	<ul style="list-style-type: none"> In view of the safety and health hazards and specific risk factors that may be caused by the working environment, we will implement safety and health management and improve management performance with safety and health policies as the core.

Risk category	Risk Statement	risk management strategy
sustainable environment	Greenhouse gas emissions continue to increase/ Emission intensity rises	<ul style="list-style-type: none"> ● Establish a green factory management system ● Develop energy saving and carbon reduction projects ● Energy resource usage inventory and source management planning
	Violation of environmental regulations	<ul style="list-style-type: none"> ● 1. Publicity and promotion of environmental education 2. Retraining on environmental protection regulations
	Increased waste disposal / lower recycling rates	<ul style="list-style-type: none"> ● Consider minimizing waste from the source of product and process design, and handle waste in accordance with regulatory requirements. ● Promote garbage classification and increase recycling rates.
Staff care	The number of occupational accidents cannot be reduced	<ul style="list-style-type: none"> ● Occupational accidents: Safety and health promotion documents are regularly produced and distributed every month, including accident investigation and case sharing with peers. Regularly hold work-related internal or external safety and health training, with the company assigning professional lecturers or training at public expense, and confirming its effectiveness through testing, practice, or obtaining a training certificate.
	Overwork	<ul style="list-style-type: none"> ● Conduct regular manpower inventory and verification
	Insufficient functional capabilities of personnel	<ul style="list-style-type: none"> ● Plan the ability requirements for each position and conduct training through various training channels to enhance personnel's functional capabilities.
	High turnover rate/insufficient workforce	<ul style="list-style-type: none"> ● Design competitive compensation and employee benefits measures ● Complete training and local talent development and cultivation plan ● Plan and implement employee education, training and development plans
operating performance	Product market competitiveness is insufficient	<ul style="list-style-type: none"> ● Arrange market research training for product development colleagues ● Investigate and participate in various international standards organizations to enhance market exposure ● Arrange refresher courses for R&D personnel to develop capabilities
	Frequent information security incidents/ Information security incidents cause operational disruption	<ul style="list-style-type: none"> ● Conduct security testing, information security health clinics, social security and information security incident drills every year. ● Strengthen the information security crisis awareness of company colleagues and the response capabilities of information security processing personnel, so as to prevent in advance and effectively detect and block the spread at the first time. ● The company regularly announces and promotes information security policies every year and trains colleagues with information security certificates. ● Implement information security education and training for all colleagues.
	Raw material prices rise/ supply chain disruption	<ul style="list-style-type: none"> ● Diversify suppliers: Establish partnerships with multiple suppliers to reduce dependence on a single supplier. ● Establish a foundation of long-term mutual trust and cooperation with suppliers. To obtain support and preferential treatment from suppliers. ● Monitor market changes: Pay close attention to market and industry changes, including raw material price trends and supply conditions. This way possible problems can be anticipated in advance. ● Long-term supply contract: Sign long-term supply contracts with suppliers to ensure stable supply and price. ● Backup suppliers and backup plans: Identify backup suppliers in the event that the primary supplier is unavailable. Also, have a backup plan. ● Technical support and data analysis: Utilize technology tools and data analysis to monitor and manage supply chain risks. Maintain good communication: Maintain frequent and good communication with suppliers, share information and solve problems in a timely manner.
	R&D bottleneck	<ul style="list-style-type: none"> ● Market product specification competition analysis ● R&D recruits new blood regularly

3.3 Regulatory Compliance

Compliance with laws and regulations is the foundation of corporate operations. In addition to promoting internal integrity rules and signing a letter of commitment to integrity and integrity to new employees when they report, Cameo also has various departments communicate with government agencies through timely communication due to the wide variety of laws and regulations. After learning about relevant regulatory amendments through interactions or media reports, we will conduct internal and external training for department colleagues to ensure that company operations comply with various regulations.

First of all, in terms of corporate governance, Cameo has set up functional committees to supervise the company's financial operations and the company's internal control system, and has adopted the "Corporate Governance Practice Code" and "Board of Directors Performance Evaluation Methods" to enable the board of directors to actively participate in important company issues. Decision-making; at the same time, set up a corporate governance director to assist the board of directors in its operations and provide professional advice to strengthen the board of directors' functions. In the future, Cameo will continue to follow the corporate governance evaluation and corporate governance code of practice, and strive to enhance the legal compliance awareness of the company's colleagues.

Secondly, in terms of personnel management, Cameo has formulated relevant internal regulations on integrity and repeatedly promoted the company's core value of integrity through a series of regulations, implementation, self-examination, smooth reporting channels, and punishment of whistleblowers. Protection and other mechanisms to build a complete legal compliance firewall; the management will set an example and require every colleague to ensure that their relevant business behaviors comply with laws and company policies and internal regulations, and review compliance through annual internal control self-assessments. And accept internal audits; formulate guidelines that colleagues should follow when performing business, and require all colleagues in the group companies to abide by the "Code of Integrity Business Conduct", "Code of Ethical Conduct for Directors, Supervisors and Managers", regardless of their position, rank and location. "Employee Ethical Code of Conduct" includes working environment standards, equal opportunities, confidentiality clauses, prohibition of part-time jobs and avoidance of conflicts of interest, giving or receiving gifts and store etiquette, respect for employees and customers, reporting, protection and immunity, etc., to obtain Public trust, enhance the corporate image, and ensure the company's sustainable operation and development; in order to prevent and avoid the company's violation of fair competition and antitrust regulations and penalties, relevant codes of conduct are formulated, as the company's management and employees engage in business activities Code of conduct to reduce the risk of violating the law. Participate in industrial competition based on the principles of integrity and fairness, create a corporate culture that abides by laws and regulations, and establish a corporate reputation worthy of trust and respect.

Furthermore, in terms of personnel training, in order to enhance colleagues' awareness of business ethics and compliance with laws and regulations, Cameo cooperates with the legal center and other responsible departments in accordance with laws and internal company regulations to regularly conduct industry management for colleagues in different departments and ranks. Provide training on relevant laws and regulations, such as providing corresponding training content to colleagues based on their different business responsibilities, including new employee training, physical courses, promotion of each unit and external training, etc., and providing regulatory compliance guidelines through factory posters and internal company web pages. Enable colleagues to gain access to legal knowledge at any time.

Finally, in terms of environmental safety and health, Cameo has formulated relevant supervision measurement and performance management methods to ensure that the company should comply with environmental protection and occupational safety regulations during the product life cycle, and effectively operate the environmental and occupational safety management system. Discover

possible potential problems through the management cycle and take timely control measures to avoid causing damage to the company.

In terms of the overall legal compliance practices of Cameo, except for one violation of labor regulations in 2023, there have been no major incidents involving corporate governance, securities trading, environmental protection, occupational safety, leakage of customer privacy, marketing labeling and product liability in recent years. Illegal record.

3.4 Operational performance

Policies/ Commitments		<ul style="list-style-type: none"> Continue to strictly control quality and costs to improve production efficiency and profitability. Strengthen partnerships with customers and suppliers. Continue to invest in advanced technology to enhance the research and development capabilities of high-end product software and hardware technologies.
Target	short term	<ul style="list-style-type: none"> Production capacity adjustment is gradually on track and customer order demand is accepted; in addition to optimizing costs, some models are remodeled or old models are replaced with new models, and high-value models are promoted to increase the proportion, gradually improving and increasing gross profit.
	medium to long term	<ul style="list-style-type: none"> The company is committed to improving production efficiency, reducing production costs, and improving production competitiveness with lean manufacturing; establishing deeper adhesion with manufacturers and improving raw material price competitiveness; investing in future product research and development, expanding target markets, and developing key customers in order to improve the company operating performance.
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> Investors@cameo.com.tw
Resources invested in the current year		<ul style="list-style-type: none"> Increase the proportion of high-end products and software technology research and development capabilities
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> The company's revenue for that year decreased by 24.8% compared with the previous year.

Based in Taiwan, Cameo develops and develops a complete product series, giving full play to its advantages of closeness to customer needs and manufacturing supply, and providing customer services nearby. Cameo has a complete switch product line of all levels, and its development can be integrated with customer product application layout. Meet the needs of customers for one-time purchase.

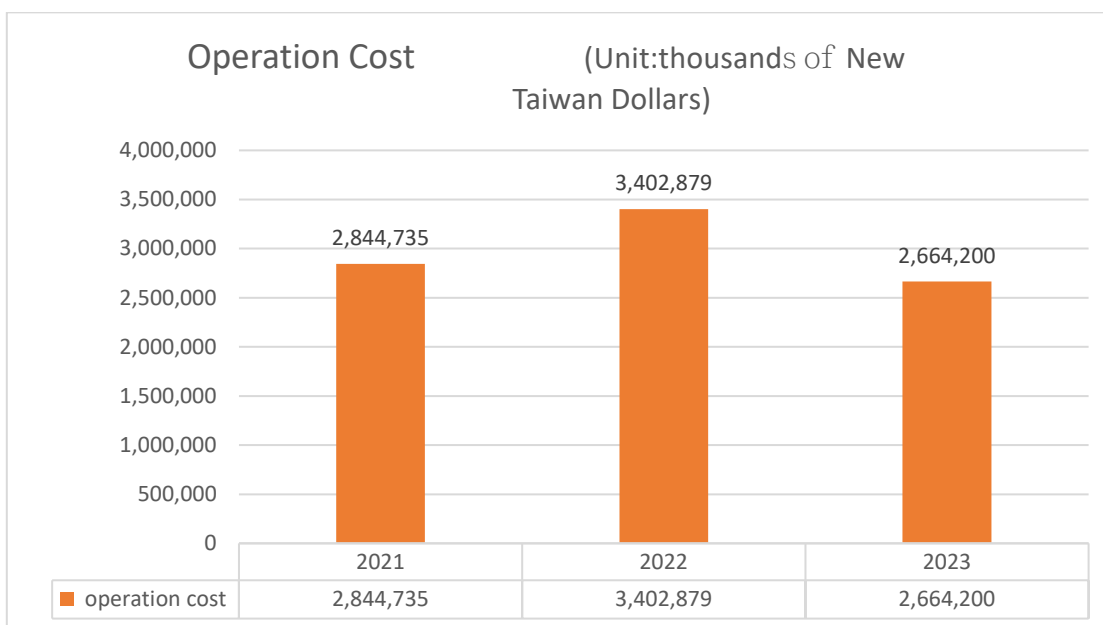
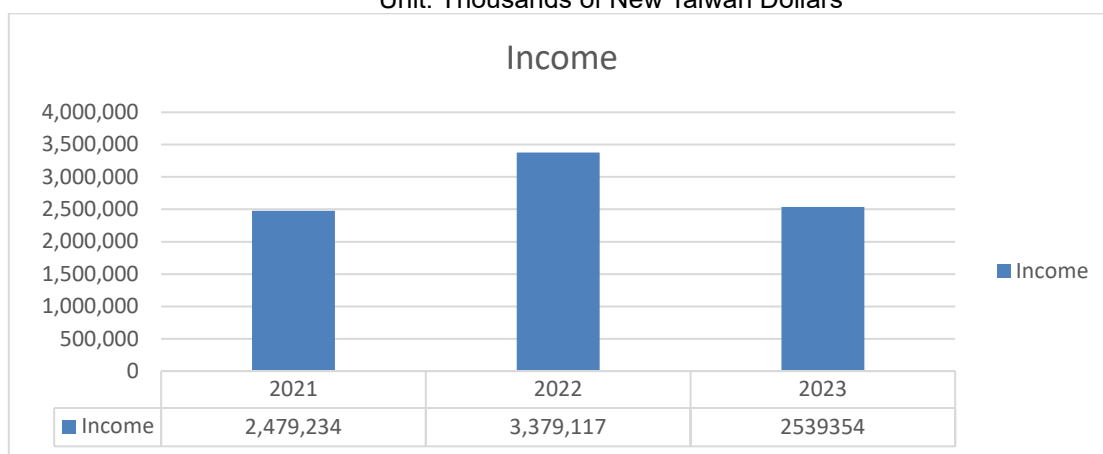
Judging from the company's products and business model, it has become complete. Products: including Ethernet SOHO/SMB/Enterprise/Data Center Switch, SOHO/Enterprise WiFi AP/Router, and Broadband Router. We are one of the few that can provide customers with One Stop Shopping and Highly Integrated Products. Services; business model: including product OEM (ODM), product hardware OEM (HW ODM), commissioned OEM (EMS) and cloud management value-added services for the company's related products. Netcom technology is evolving very rapidly. In addition to the doubling of network speeds from generation to generation, new application services also require the quality of the network. To provide complete Netcom products and ensure the function and quality of integrated solutions, and strengthen the research and development energy of software value-added services, in order to Ensure sustainable development in the network industry.

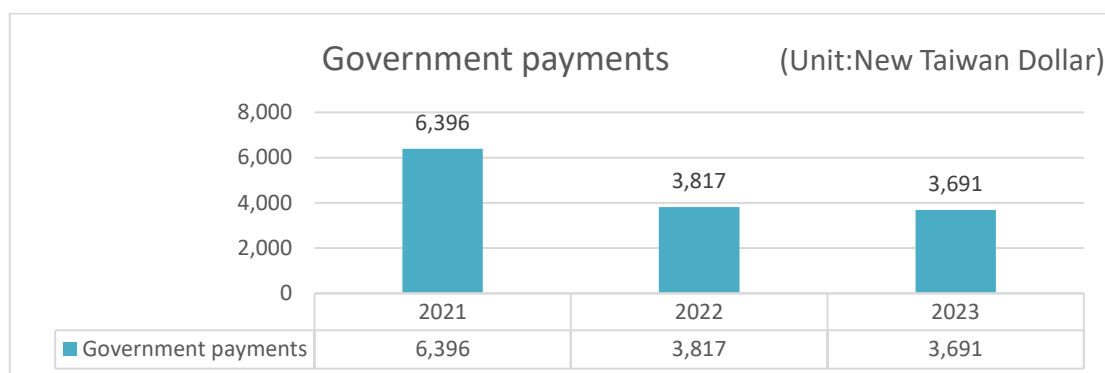
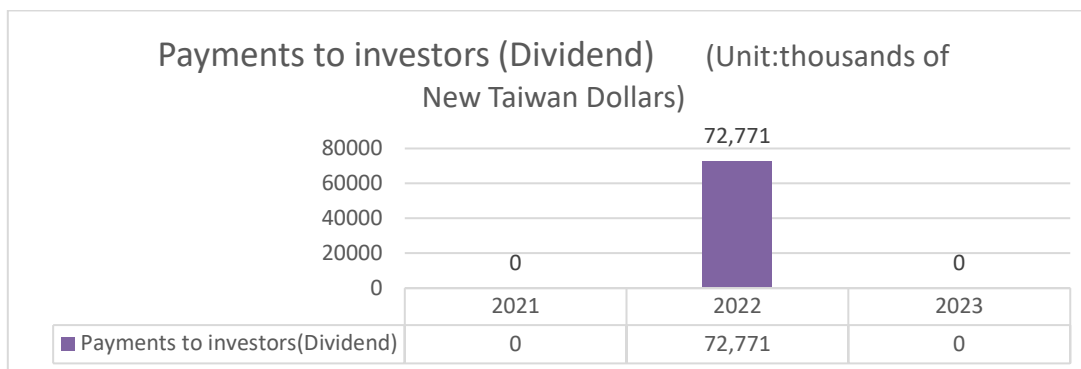
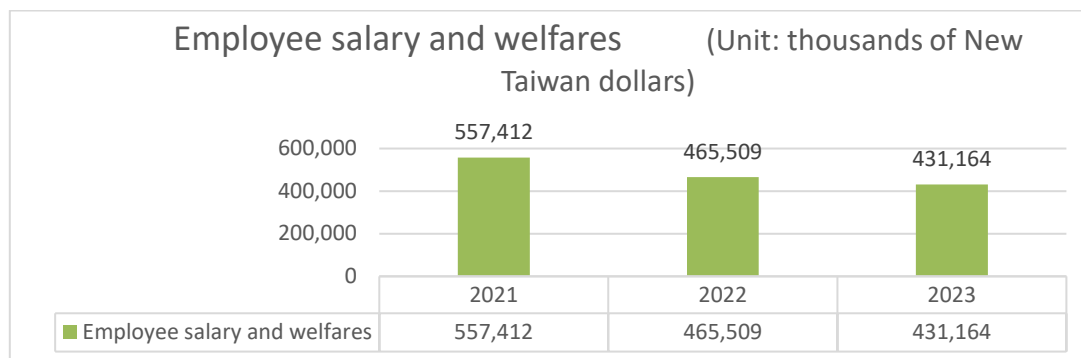
(1) Business policy

1. Continuously improve production quality and efficiency: continue to integrate and optimize processes, improve automation and manufacturing quality to improve manufacturing efficiency and reduce costs; and strive to produce high-unit price and high-margin models with high technical thresholds.

2. Strengthen partnerships with customers and suppliers: We will be committed to cooperating with customers and upstream suppliers. In addition to sharing information on the current market situation and future trends and directions, we will also strengthen technical exchanges and alliances with each other. Develop, make full use of the support provided by suppliers and effectively invest in technologies and products that meet the future needs of customers, to achieve the purpose of growing together with customers and suppliers.
3. Increase the proportion of high-end products and software technology R&D capabilities: We will continue to invest in new technologies, integrate internal R&D resources, and strive to provide high-end products integrating software and hardware; especially those created by high-end software and hardware integration technology. Product value-added can significantly increase the gross profit margin of hardware manufacturing alone; Based on the results of years of investment in software and hardware research and development, we will continue to recruit technical talents and teams, collaborate with customers on joint development, achieve technological advancements, and improve gross margins and profitability.

Unit: Thousands of New Taiwan Dollars





Note: The definition of revenue includes net sales plus income from financial investments and asset sales.

The definition of operating costs includes cash expenditures that may be incurred outside the organization for the purchase of raw materials, product parts, site facilities, and services.

The definition of employee salary and benefits includes total salary (including employee salary and amounts paid to the government on behalf of employees) plus total benefits (excluding the cost of education and training, protective equipment, or other cost items directly related to the employee's job duties).

Payments to investors are defined as dividends to all shareholders, plus interest to lenders.

Government payments are defined to include all taxes and penalties paid by an organization based on international, national and local standards. Taxes can include sales, income and property taxes.

Community investment has not yet established a data disclosure mechanism, so it will not be disclosed;

Financial subsidies from the government

unit: NTD

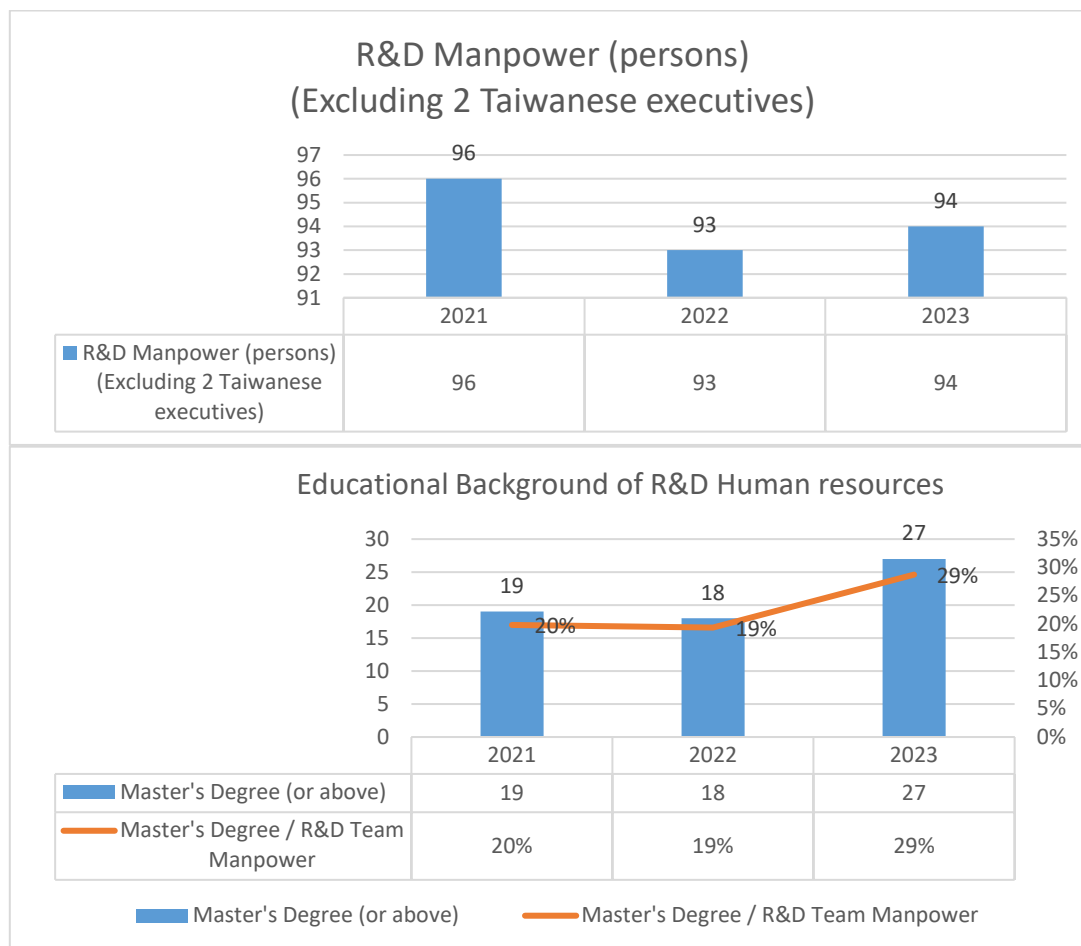
Subsidy projects	2021	2022	2023
Government relief grants	0	0	0
Unemployment benefits	0	0	0

3.5 Products and services

Cameo has established smooth communication channels with its customers and maintains stable and strong cooperative relationships. The marketing team promptly conveys customer feedback to the R&D and quality assurance departments for subsequent improvements, earning customers' trust through high-quality services.

3.5.1 Innovation R&D

Policies/ Commitments		<ul style="list-style-type: none"> ● Enhance high-end software technology R&D capabilities: We will continue to invest in new technologies, integrate internal R&D resources, and strive to provide high-end products that integrate software and hardware; in particular, the product value-added created by high-end software technology can significantly improve hardware manufacturing alone. Gross profit margin; based on the results of investment in software research and development over the past many years, timely introduction of technical talents and teams, coupled with joint development with customers, achieve the purpose of technology upgrade and increase gross profit margin.
Target	short term	<ul style="list-style-type: none"> ● In terms of wired products, it is expected to continue to develop or complete 2.5G/5G/10G RJ45 POE++ (802.3bt) network switches. At the same time, it will devote itself to the research and development of high-end switch software to provide stackable L2/L3 software and hardware. Integrated high-end network switches bring increased gross profit. ● Expand the high-port-count 2.5G/10G Smart Switch product line. ● Expand WiFi 7 AP/Router product line.
	medium to long term	<ul style="list-style-type: none"> ● Integrate own technology and develop products with highly integrated functions. ● Develop high-end managed network switches and have the ability to independently develop Layer 3 software functions.
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> ● R&D center associate manager
Resources invested in the current year		<ul style="list-style-type: none"> ● 94 people in the R&D center , 29 % of whom have graduate degrees from research institutes. ● In 2012 , R&D expenses accounted for 7.44 % of net revenue .
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> ● 1. Add training courses for basic academic skills, implement R&D projects in the form of on-job training, maintain the project progress of new products or derivative products, and simultaneously improve the R&D capabilities of R&D personnel through intensive review meetings. Make good use of R&D and quality tools such as reliability testing to improve the quality and efficiency of new product development. At the same time, scientific and statistical methods are used to systematically analyze the relationship between the characteristics of new products and materials and structural design, establish a database of materials, processes and product design, and improve the efficiency and quality of new product development through simulation calculation technology. ● 2. Use systematic development technology to improve the characteristics and quality of new products, provide immediate feedback on demand and technical support, gain customer recognition and project opportunities, and develop the international market for major manufacturers.



Cameo Communications has always been deeply involved in all levels of switch products, including consumer household products and enterprise-specific high-end products, with customers in Europe, Asia and the United States.

In terms of wired products, we continue to develop or complete 2.5G/5G/10G RJ45 POE++ (802.3bt)

Network switches, and will also be committed to the research and development of high-end switch software and hardware to provide stackable L2/L3 software and hardware.

Hardware-integrated high-end network switches meet customer needs and increase gross profit.

In terms of wireless products, we will continue to invest in wireless access devices for enterprises with high unit price and high added value.

devices, cloud commercial wireless network access points and other products to improve product competitiveness and continue to improve production efficiency and introduce automated production to reduce production costs; at the same time, strengthen cooperative relationships with suppliers to accelerate the acquisition of raw materials and key chip components time and reduce acquisition costs; deepen relationships with customers and strive to improve technical capabilities to meet customers' needs for competitive products.

Cameo Communications main products:

Main product categories	application
Wired network switches and routers (Switch & Router)	<ul style="list-style-type: none"> ▶ Main transmission equipment for data exchange ▶ Broadband network equipment that provides connections between computers and the Internet
Wireless network access points and routers (WLAN Access Point & Router)	<ul style="list-style-type: none"> ▶ Transmission equipment that uses wireless transmission technology to form a wireless local area network (WLAN)

Main product categories	application
other (Others)	<ul style="list-style-type: none"> ▶ Conversion of various wired and wireless technology transmission interfaces ▶ Cloud network management services

Products/technologies successfully developed in recent years

Product Items	Brief description
Cloud Based VPN Router	Cloud Virtual Private Network Router
24 Ports x 2.5G L3 Stacking Managed POE Switch	24-port x 2.5G three-layer stack management POE switch
2.5G Dumb Switch	2.5G unmanaged switch
24 Ports x 10G L2/L3 Managed POE Switch	24-port x 10G Layer 2/3 managed POE switch
8 Ports x 10G L2/L3 Managed POE Switch	8-port x 10G Layer 2/3 managed POE switch
WIFI 6 AX3000 EAP	2.5G unmanaged switch
2.5G SmartPOE Switch	24-port x 10G Layer 2/3 managed POE switch
803.3bt 60W/90W POE Switch	8-port x 10G Layer 2/3 managed POE switch

3.6 Information security protection

Policies/ Commitments		<ul style="list-style-type: none"> ● Strengthen personnel awareness ● Avoid data leakage ● Implement daily maintenance ● Make sure the service is available
Target	short term	<ul style="list-style-type: none"> ● 1. Upgrade the AD and Exchange systems to improve protection capabilities and ensure that the information system and network environment comply with security implementation standards. ● 2. Mail Spam system upgrade, build Mail cloud virus fingerprint defense system and MailLog mail archiving and auditing system to comprehensively improve mail protection capabilities and avoid malicious attacks on mail. ● 3. Establish a software and hardware asset management system to ensure the use of legally authorized software, enhance corporate goodwill and avoid intellectual property infringement.
	medium to long term	<ul style="list-style-type: none"> ● Conduct information security education and training to promote employees' awareness of information security and strengthen their understanding of related responsibilities. ● Protect the company's business activity information from unauthorized access and modification to ensure its accuracy and completeness. ● Use legally authorized software and conduct regular internal and external audits to ensure that relevant operations are actually implemented. ● Ensure that the company's key core systems maintain a certain level of system availability.
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> ● 1. Information center staff extension 6 3999 ● 2. Email of Information Center Manager
Resources invested in the current year		<ul style="list-style-type: none"> ● The information center currently has 5 people in Taipei and 3 in Tainan, a total of 8 people, who conduct information security risk management and determine the organizational structure, work responsibilities, policy vision and goals. ● Complete the inventory of existing asset collection, including host/network/system permissions/database... and other software and hardware asset systems, as a benchmark for continuous improvement in 2024. ● Complete the system upgrade, integration and permission control of files and files to prevent the leakage of confidential files, and implement file backup and

	<ul style="list-style-type: none"> off-site storage mechanisms. ● Firewall upgrades to enhance defense capabilities and ensure that information systems and network environments comply with security implementation standards. ● Complete the inventory and backup of the database to ensure the executability of disaster recovery. ● In 2023, there were no information security incidents that impacted the company's operations or violated customers' privacy rights.
Evaluation mechanism/outcomes	<ul style="list-style-type: none"> ● Conduct security testing, information security health clinics, social security and information security incident drills every year. ● Strengthen the information security crisis awareness of company colleagues and the response capabilities of information security processing personnel, so as to prevent in advance and effectively detect and block the spread at the first time. ● Regularly announce and promote information security policies, and cultivate colleagues with information security certificates. ● Information security education and training is provided to all colleagues every year. ● Report to the board of directors at least once a year to summarize the annual execution information security risk status. ● There were no information security incidents that impacted the company's operations or violated customers' privacy rights during the year.

Cameo Communications attaches great importance to information security and has established a complete information security and data protection mechanism to avoid risks such as leakage of confidential information or data damage. It has internally formulated relevant information security prevention and control mechanisms, application technologies and data security standards to target the company's important systems. Establish a data backup mechanism and conduct restoration tests from time to time every year to ensure that the information system can be restored normally, thereby reducing the risk of system interruption caused by unwarned natural disasters or human negligence, and ensuring that the system restoration goals set by the company are met.

Cameo's current information security protection measures are implemented in compliance with the group's information security policy. The group regularly holds online information security management and control meetings, with the participation of the information security personnel of each subsidiary within the group. Each meeting has specific rules. Regarding information security issues, each subsidiary was also required to submit relevant issue documents and report explanations during the meeting. The addition of Cameo to the group's information security management system can effectively enhance the company's information security protection capabilities, protect the confidentiality, integrity, and availability of company information, and avoid improper use of company assets in the event of human negligence, deliberate destruction, or natural disasters. , leakage, tampering, damage, loss, etc., affecting the company's operations or damaging the company's rights and interests. No information security incidents occurred during the year.

4. Green Sustainability

As a technology industry and global citizen, Cameo has always been operating the company in an environmentally friendly and sustainable way, whether it is related to energy, greenhouse gas emissions, water resources management, waste, etc. Corresponding control measures are taken to minimize the negative impact on the environment; we also recognize the concept of "operator extended responsibility" and will gradually guide colleagues to change their beliefs, attitudes and values in a guiding manner, and then transform them into the company's culture. This is not only reflected in all products, services, quality target management operations, daily operations, continuous improvement activities, etc. we provide to customers, but also helps and improves corporate social responsibility and compliance with specific requirements of government laws. We firmly believe that it can have a positive impact on Taiwan's economy. Contribute to sustainable development and a sustainable environment.

Policy Statement

Realizing that the global warming effect caused by climate and environmental changes will affect extreme abnormalities such as rising sea levels, crop growth, and difficulty in the survival of living things, Cameo not only continuously improves quality and innovates manufacturing, but also provides products and services that satisfy customers, and upholds the In addition to the development concepts of safety, sanitation, energy conservation, and symbiosis and co-prosperity with the environment, we believe that the first priority to slow down global warming is to reduce carbon emissions. Therefore, we are moving towards the policy spirit of promoting "continuous energy conservation, net zero carbon emissions" to strive for sustainability. Make unrelenting efforts in operating and contributing to society. Cameo and its employees shall fulfill their responsibilities for environmental protection and strive to complete the following matters:

1. Environmental protection and zero pollution
2. Continuously save energy and reduce carbon, prevent pollution, reuse resources, develop green products, and create a pollution-free environment.
3. Zero difference in compliance with regulations
4. Continuous improvement with zero defects

Conduct accurate inventory to understand the status of greenhouse gas emissions and further formulate relevant plans for continuous improvement.

4.1 Climate-Related Financial Disclosures

Due to the extreme climate caused by global warming, as well as the increasingly important impact of energy and climate change issues in recent years, in order to mitigate the impact of climate change on the company's operations, Cameo will start from 2022 in accordance with the climate-related financial disclosure recommendations (Task Force on The structure of Climate-related Financial Disclosures (TCFD) is divided into governance, strategy, risk management, indicators and goals, etc. The Sustainability Implementation Committee identifies climate-related risks and opportunities, formulates subsequent response strategies, and reports to the Board of Directors at least once a year. Report and the board of directors will monitor the implementation effectiveness.

-Governance

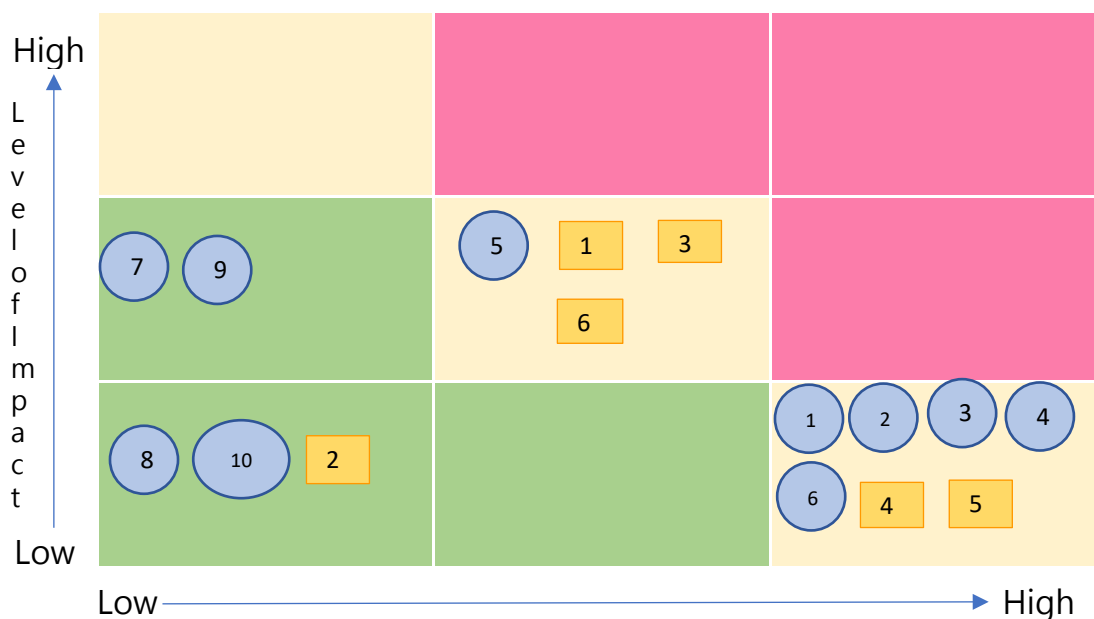
Cameo Communications has established a Sustainability Implementation Committee, chaired by the general manager. The committee holds regular meetings each year to discuss potential climate change risks, energy resource efficiency, and various environmental impacts associated with the product life cycle arising from the company's operations. Climate

change issues and their implementation status are reported to the board of directors annually. Additionally, a corporate governance manager has been appointed to include climate change factors as part of operational risk management and to implement corresponding measures to mitigate these risks

-Strategy

In response to the impact of climate-related risks and opportunities on the company's strategy and financial planning, Cameo refers to TCFD's climate-related scenario analysis and uses quantitative and qualitative climate-related scenario analysis to adopt corresponding strategies. The company discussed the 2°C Scenario (2DS) in the Sustainability Implementation Committee meeting, and simultaneously used the tools provided by TCCIP (Climate Change Integrated Service Platform) as a reference for the assessment of physical risk scenarios of climate change, and finally decided to adopt 2DS / RCP2 .6 Scenarios serve as the company's physical climate change risk scenarios. At the same time, based on the "ISO 31000 Risk Management System and Guidance Outline", climate change risks and opportunities are analyzed based on the degree of impact and occurrence for transformation risks, physical risks, etc. in the above scenarios. Topic description. Finally, we identified the climate risks and opportunities related to the company's operating scope, and referred to the TCFD report related to the communications network industry: the company's long-term operational development is considered based on a ten-year period (a decade), and the short-term is defined as 1-3 years, The medium term is 3-5 years, and the long term is 6-10 years.

Cameo 's 2023 TCFD Climate Risk and Opportunity Matrix



"Note 1: Short-term refers to 1-3 years, medium-term refers to 3-5 years, and long-term refers to 6-10 years."

risk/ Chance	factor	Climate change risk issues	risk grade	time category
Transformation risk	Policies and regulations	R1 increases greenhouse gas emissions pricing	middle	short, medium and long term
		R2 raises electricity prices	middle	short, medium and long term
	technology	The R3 process uses low-carbon and energy-saving equipment	middle	long
		R4 The cost of low-carbon technology transition	middle	short, medium and long term
	market	R5 raw material prices rise	middle	short, medium and long term
		R6 electricity costs rise	middle	medium and long term
	reputation	R7 Concern and negative feedback from stakeholders	Low	medium and long term
Entity risk	immediacy	The severity of extreme weather events such as R8 typhoons, floods, and droughts has increased	Low	short, medium and long term
	long term	R9 Changes in rainfall (water) patterns and extreme changes in climate patterns	Low	short, medium and long term
		R10 average temperature rises	Low	short, medium and long term

risk/ Chance	factor	Climate change opportunity issues	Chance grade	time category
Chance	resource efficiency	O1 uses process equipment with higher power usage efficiency	middle	short, medium and long term
		O2 reduces process water consumption and water consumption	Low	short, medium and long term
Chance	energy source	O3 builds solar panels	middle	medium and long term
Chance	product service	O4 develops or increases low-carbon goods and services	middle	short, medium and long term
Chance	market	O5 enters new market	middle	short, medium and long term
Chance	toughness	O6 Energy Alternative/Diversification	middle	short, medium and long term

-Risk management

Cameo Communications conducts discussions through the Sustainability Implementation Committee in the "TCFD Climate Change Related Financial Disclosure Discussion Meeting". Through this meeting, relevant members are convened to discuss and identify climate change risks and opportunities. The discussion content is introduced into the structure recommended by TCFD. And discuss and identify transformation risks (policy and regulations, technology, market, reputation), physical risks (immediate risks, long-term risks) and opportunities (resource efficiency, energy sources, products/services, markets, resilience).

Overall, the risk assessment results show that there are no major risk projects. Based on the consideration of risk reduction, Cameo selects projects with relatively high incidence and impact to carry out relevant improvement operations.

- 1. Market Risk - A moderate risk has been identified, which is the increase in raw material prices:** Cameo will establish cooperative relationships with multiple suppliers to reduce dependence on a single supplier and establish a foundation for long-term mutual trust and cooperation. , to obtain support and preferential treatment from suppliers, while paying close attention to market and industry changes, including raw material price trends and

supply conditions. In this way, possible problems can be foreseen in advance, and long-term supply contracts can be signed with suppliers when necessary to ensure stable supply and prices.

2. Resource Efficiency - A moderate opportunity has been identified to use process equipment with higher power usage efficiency:

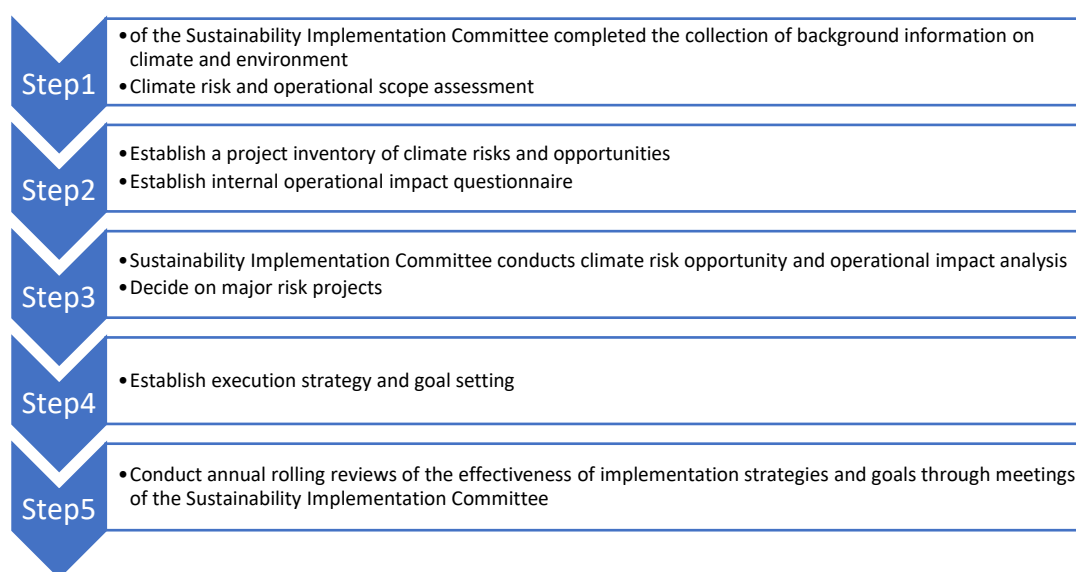
Priority will be given to purchasing water-saving and energy-saving equipment when updating equipment in the future.

3. Energy Source - A moderate opportunity has been identified for the construction of solar panels: Currently, the Tainan factory has installed solar panels and sold them to government agencies in accordance with the law. In the future, it will continue to evaluate the expansion of solar panels.

4. Resilience, identify a moderate opportunity for energy substitution/diversification:

For renewable energy projects, pay immediate attention to the latest legal status and the development of renewable energy, and review the company's current situation and the degree of compliance with the laws and possible development direction, and then develop various measures to meet legal compliance and the use of renewable energy. At the same time, we abide by environmental, energy and other relevant laws and regulations, further reduce environmental load, and independently carry out relevant energy saving, water saving and waste reduction measures.

TCFD risk management process



Note: This flow chart illustrates that the company tracks and monitors climate change risks, collects data and determines risk levels based on the risk matrix. The Sustainability Implementation Committee conducts overall analysis and evaluation, and then sets strategies and goals, and performs rolling reviews of performance year by year.

-Metrics & Targets

Cameo Communications further sets goals based on the indicator projects developed by TCFD climate risks and opportunities:

1. Quantitative target for energy conservation and carbon reduction management: Taking 2022 as the base year, carbon intensity will be reduced by 1% per year.
2. The quantitative goal of water-saving management is: taking 2020 as the base year, the annual water consumption rate will decrease by 1%.
3. Achieve net zero carbon emissions by 2050.

4.2 Energy Management

Policies/ Commitments		<ul style="list-style-type: none"> The company attaches great importance to greenhouse gases and continues to reaffirm its environmental responsibilities to reduce carbon emissions every year.
Target	short term	<ul style="list-style-type: none"> Strengthen carbon inventory and complete 1 4064-1 third-party verification to let the company sort out the direction of carbon reduction. Completed publicity on the concept of energy conservation and carbon reduction among colleagues by turning off lights
	medium to long term	<ul style="list-style-type: none"> Priority is given to purchasing energy-saving designs for energy-consuming equipment. Renewable and clean energy use
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> Factory affairs / company website
Resources invested in the current year		<ul style="list-style-type: none"> Continuously plan energy-saving measures to reduce electricity consumption and reduce carbon emissions Regular maintenance and replacement of equipment, such as annual consumable replacement and cleaning of the ice water main unit, to improve energy use and energy efficiency Continuously replace old lighting fixtures and replace them with energy-saving LED fixtures The lighting in the dining area is controlled and re-planned and adjusted.
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> Energy declaration energy saving performance

Cameo Communications Co., Ltd. is a company mainly engaged in the design, production and sales of wired network cards (NICs), area network switches and routers (Switch & Router), wireless network cards (WLAN Companies that manufacture network communication products such as Cards, wireless network access points and routers (WLAN Access Point & Router) , hubs and computer peripheral products, mainly use electricity in the manufacturing process. In 2023 , due to the indirect impact of the epidemic, the downturn in Taiwan's overall manufacturing industry chain and the adjustment of customer source products, the Tainan factory relatively adjusted its production line and production capacity, and its electricity consumption subsequently decreased.

Energy consumption (thousand degrees)	Cameo Communications	
	energy used	Electricity consumption (GJ)
2021	7540.152	27.151
2022	7281.064	26.218
2023	6521.288	23.482

energy consumption	Cameo Communications	
	Oil consumption (liters)	Oil consumption (GJ)
2021	3286	0.107
2022	2241.11	0.073
2023	1883.10	0.062

energy	Cameo Communications			
density	Sales	energy used	Oil consumption	energy intensity
	(millions of NTD)	(G.J.)	(GJ)	(Electricity consumption / sales)
2021	2479	27.151	0.107	0.011
2022	3376	26.218	0.073	0.008
2023	2539	23.482	0.062	0.009

Note 1: Referring to version 6.0.4 of the greenhouse gas emission coefficient management table, the calorific value of gasoline is 7800kcal per liter , and each kcal is 4.187K J (Joule), 1 GJ=1* 10⁹Joule.

Note 2 : Refer to the Energy Bureau's electricity (consumption side) per kilowatt hour of electricity is 860Kcal , each kcal is 4.187k J (Joule), 1 GJ=1* 10⁹Joule

Due to the post-pandemic recovery and customer product adjustments in 2023, the Tainan plant's electricity consumption decreased compared to 2022. However, the commitment to energy conservation and carbon reduction remains strong. In 2023, the company saved about 86,000 kilowatt-hours of electricity by prioritizing energy-efficient designs in public equipment, adjusting relevant parameters, and maintaining the main de-icing machine.

Directly reduce energy Consumption (thousand degrees)	Tainan Factory	Energy Saving Measures Annual	Energy saving measures	Completion period (Y/M)	Power saving (kWh)
2021	23.107433	2023	Adjust the parameters of the automatic lighting and extinguishing system for B1 dining area lights.	2023/12	16097
2022	702.690746	2023	Annual consumable replacement and cleaning of ice water host	2023/12	69897.7
2023	85.995				

4.3 Carbon Emission Management

Policies/ Commitments		<ul style="list-style-type: none"> attaches great importance to greenhouse gases and continues to reaffirm its environmental responsibilities to reduce carbon emissions every year.
Target	short term	<ul style="list-style-type: none"> Strengthen carbon inventory and complete 1 4064-1 third-party verification to let the company sort out the direction of carbon reduction. Complete three hours of publicity on carbon reduction concepts among colleagues
	medium to long term	<ul style="list-style-type: none"> Priority is given to purchasing energy-saving designs for energy-consuming equipment. Renewable and clean energy use
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> Factory affairs / company website
Resources invested in the current year		<ul style="list-style-type: none"> Continuously plan energy-saving measures to reduce electricity consumption and reduce carbon emissions Regular maintenance and replacement of equipment, such as annual consumable replacement and cleaning of the ice water main unit, to improve energy use and energy efficiency Continuously replace old lighting fixtures and replace them with energy-saving LED fixtures Evaluate and plan the installation of sensor lighting equipment according to different functional areas such as pantries, outdoors and corridors The lighting in the dining area is controlled on and off, and the parameters of the automatic lighting system are planned and adjusted.
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> Energy declaration energy saving performance

In recent years, the world has been affected by the greenhouse effect, resulting in holes in the ozone layer and extreme weather. Cameo has also worked hard to cooperate with global issues and respond to government policies, conducting inventory and inventory of greenhouse gases from the Tainan factory one by one. Cameo divides greenhouse gases into direct and indirect emissions according to emission sources. Direct emissions are generated by the use of refrigerants, carbon dioxide fire extinguishers, vehicle oil and power generation equipment used in public equipment in the factory; indirect greenhouse gas emissions come from purchased electricity. , all purchased from Taiwan Electric Power Company, and indirect emissions from upstream power sources.

emission of greenhouse gases (metric tons CO2e)	Cameo Communications Headquarters + Tainan Factory		
	Direct emissions (Category 1)	Indirect emissions (Category 2)	Indirect emissions (Category 3)
2021	58.1988	4331.5583	796.42
2022	150.65	4168.1636	722.2633
2023	134.7923	3678.9705	723.1592

emission of greenhouse gases strengthens	Cameo Communications Headquarters + Tainan Factory		
	turnover	Total Emissions (unit: metric tons CO2e)	strengthens
2021	2,479	5186.178	2.092
2022	3,376	5041.077	1.4932
2023	2,539	4536.992	1.7869

In order to reduce greenhouse gas emissions or increase greenhouse gas removal, operate sustainably and fulfill social responsibilities, Cameo has planned energy conservation and carbon reduction measures since the operation of the Tainan plant in 2021. The carbon emissions in 2022 will be compared with the base year of 2021. The amount has been reduced by 145.101 metric tons of CO2e; in 2023, the company mainly disclosed and reported carbon information. Compared with the base year, the carbon emissions were reduced to 649.186 metric tons of CO2e. It has reduced carbon dioxide emissions year by year. In the future, it will continue to plan relevant energy-saving and carbon-reducing measures to respond to customer requirements and Respond to global carbon reduction issues.

Cameo's overall product line is relatively simple. The company does not emit ozone-depleting substances (ODS), nitrogen oxides (NOx), sulfur oxides (SOx), volatile organic compounds (VOC), or other harmful gases, thereby reducing its impact on the planet.

4.4 Water and wastewater

4.4.1 Current status of water resources

According to ESI (Environment Sustainable Index) statistics, Taiwan is the 18th largest water-scarce country in the world. In addition, scenario simulation analysis results from the Aqueduct tool of the World Resources Institute (WRI) show that in 2030, friendly The risk of water shortage in the area where Jin Technology is located is 10-20%. Although there is no immediately obvious risk of water shortage, in order to respond to Taiwan's water conservation agenda, the company has also vigorously cooperated with various water resource management measures. In 2023, water intake will be 23.03 million liters, and water discharge will be 18.85 million liters. Water consumption is 4.18 million liters.

The water source of Cameo's Tainan factory is tap water supplied by Taiwan Water Supply Company. Its main uses are general domestic sewage and production use, including process water, product cleaning, air-conditioning cooling system, waste gas and wastewater treatment water, etc. In order to save water usage, all restrooms in the factory are equipped with water-saving toilets. Water-saving design is given priority when replacing related water-using equipment, and continuous evaluation is carried out, such as recycling the discharged water to the scrubber of air pollution control equipment, pure water wastewater Water-saving measures such as recycling into cooling water towers, recycling of process wastewater, and research and development of low-water consumption production technologies will continue to contribute to sustainable development.

4.4.2 Wastewater management

Cameo Communications enforces strict controls on wastewater management. The factory conducts water quality testing twice a week, while the Tainan Industrial Park Wastewater Treatment Plant dispatches personnel twice a month to test pollutant levels in the wastewater, ensuring compliance with discharge standards.

Note: Wastewater discharge is process wastewater.

Tainan Factory	Discharge water concentration (mg/l)		Discharge water concentration (°C)	Discharge water concentration	processing unit
	Suspended solids SS	Chemical Oxygen DemandCOD	water temperature	Hydrogen ion concen	Tainan Science and Technology Industrial Zone Wastewater
2021	31.65	206.6	26.25	7.7	Treatment Plant,
2022	43.89	240	26.3	7.42	Bureau of
2023	25.45	331.3	26.75	7.52	Industry, Ministry of Economic
Emission Standards:	Chemical oxygen demand (COD) 520 mg/l Suspended solids (SS) 320 mg/l Water temperature <42°C Hydrogen ion concentration index (pH) 5-9				

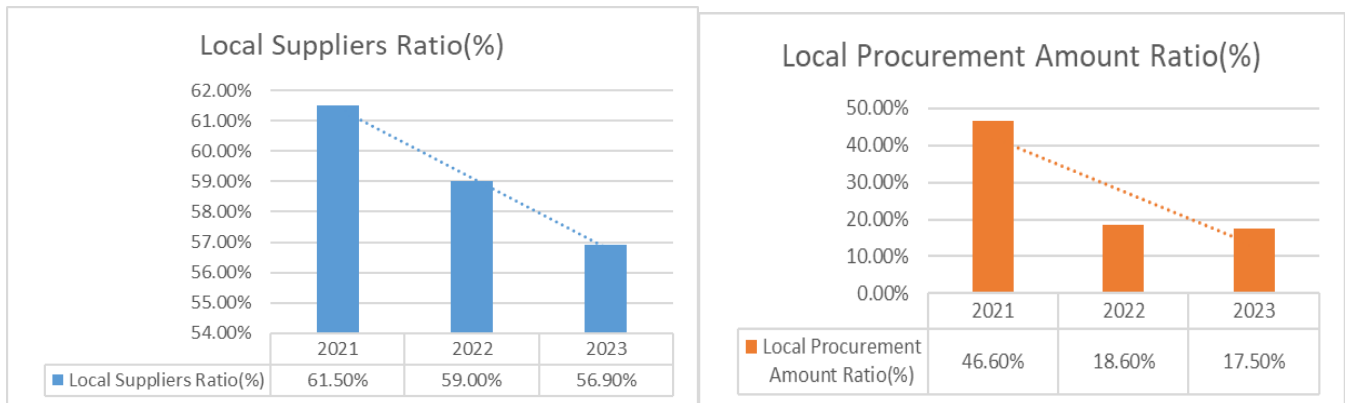
4.5 Supply chain management

Policies/ Commitments		<ul style="list-style-type: none"> Continuously establish a long-term relationship with the supply chain to ensure that the company's products and services are of high quality and stable. Our supply chain management policy aims to build trust, promote cooperation, and achieve the goals of sustainable operation and development.
Target	short term	<ul style="list-style-type: none"> Completed the establishment of a complete sustainable supply chain evaluation system, adding three aspects: corporate governance, social and environmental aspects. The number of sustainable assessment manufacturers subsequently imported will be 100%
	medium to long term	<ul style="list-style-type: none"> Add improvement measures for those who fail to pass the sustainability assessment project to help suppliers move in the direction of sustainability.
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> Purchasing / Company official website email
Resources invested in the current year		<ul style="list-style-type: none"> A sustainable supply chain evaluation system has been established, and the content of sustainable supplier evaluation has been discussed and determined. Carry out supplier evaluation and promotion for purchasing units
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> List the actual number of relevant suppliers and provide a designed sustainability assessment check list

Supply chain management is also a major issue in the sustainable operation of enterprises. Cameo regularly evaluates the supply chain to ensure compliance with environmental and occupational safety and health regulations. In addition, after investigation, in the past three years, none of the cooperative suppliers has caused negative impacts on the environment and society. The supply chain sustainability policy implemented in the future will be integrated and revised and released on the official website. It is expected that measures and publicity related to the sustainability evaluation of new and old suppliers will be implemented gradually from 2024.

Cameo Communications supplier screening criteria:

- Those who need to have a profit-making enterprise registration certificate and legal factory registration.
- The company must have sound systems, good reputation, and no major violations of laws and regulations.
- The main raw materials must comply with the products of Cameo's restricted substances.
- Obtaining ISO management systems such as ISO 14001 and ISO 45001 is a priority.
- Those with relevant sustainability evaluations will be given priority



year	2022	2023
Number of new suppliers	15	12
Number of local suppliers	34	33

Note: Locally defined as Taiwan

Supplier evaluation process:

Cameo Communications evaluates quality based on the quality assurance unit, the delivery on-time rate of the purchasing unit, and the price competitiveness of strategic procurement. The comprehensive results after monthly scoring are:

A+ grade supplier, total score ≥ 90 points

A-level suppliers, total score ≥ 80 points

B-level supplier, total score ≥ 70 points

C-level suppliers, total score < 70 points>> Convene a supplier review meeting (QBR meeting), and work with the quality assurance and purchasing units to list the items that should be implemented in written or on-site factory visits for assessment and coaching, and confirm the assessment during the meeting Check results

1. The assessment result is B grade Manufacturers: SQE shall require suppliers to submit improvement plans within a two-month deadline and SQE will provide coaching. For manufacturers requiring improvements whose evaluation results fall into C grade, SQE shall require suppliers to propose improvement plans and implement them within a one-month deadline. In other words, if the re-assessment still falls into C grade, SQE will propose to the relevant units to discuss whether to disqualify the supplier. If the third time the supplier still falls into C grade, it can be removed from the qualified suppliers.

2. Manufacturers with excellent A+ evaluations should be given priority in purchasing or new product development and introduction when objective conditions of market supply and demand permit.
3. If the score is B or below, a warning will be issued and the supplier will be placed on the watch list and the purchase volume will be reduced.

Listed below:

Category	Year/Month	202301	202302	202303	202304	202305	202306
Electronics	Number of Audited Suppliers	92	103	98	100	90	60
	Number of Non-compliant Suppliers	0	0	0	0	0	0
Mechanical/ Structural	Number of Audited Suppliers	39	32	34	28	31	20
	Number of Non-compliant Suppliers	0	2	0	0	0	0
Packaging Materials	Number of Audited Suppliers	16	16	14	14	14	13
	Number of Non-compliant Suppliers	0	0	0	0	0	0

Category	Year/Month	202307	202308	202309	202310	202311	202312
Electronics	Number of Audited Suppliers	80	88	82	75	73	75
	Number of Non-compliant Suppliers	0	0	0	0	0	0
Mechanical/ Structural	Number of Audited Suppliers	29	29	27	28	30	32
	Number of Non-compliant Suppliers	0	1	0	0	0	0
Packaging Materials	Number of Audited Suppliers	16	12	11	12	9	14
	Number of Non-compliant Suppliers	0	0	0	0	0	0

4.6 Waste Management

Policies/ Commitments		Waste recycling and maximum utilization
Target	short term	waste reduction Increased recycling ratio
	medium to long term	Waste recycling rate>93%
Responsible department/ Grievance mechanism		Occupational Safety Team/ Employee Suggestion Box
Resources invested in the current year		The waste recycling and reuse ratio will be 88% in 2023 (85% in 2022) Weight 296.309 metric tons in 2023
Evaluation mechanism/outcomes		Compared with 2022, the recycling and reuse ratio will increase from 85% to 88% Waste reduction reaches 179.71 metric tons compared to 2022

4.6.1 Waste disposal

In terms of waste output, Cameo adheres to the resource utilization and maximum utilization of waste and reduces the output as much as possible. Waste treatment is mainly resource recycling and reuse, supplemented by final disposal. In terms of control measures, it is required to ensure the classification of waste to avoid random disposal of waste and cause disposal problems. In addition, there is also waste source control. Waste generated during the manufacturing process is divided into categories according to their nature: waste paper, waste plastic trays, and waste plastic. Classified recycling of belts, waste PE films, scrap iron, scrap aluminum, scrap hardware and miscellaneous wires, etc. is implemented. The weight of hazardous waste in 2023 was 17.26 metric tons. In addition, it is also advocated to reduce waste paper in paperwork. Try to double-print general documents or use the blank side of scrapped documents.

Currently, the waste disposal methods of the Tainan Factory include a small amount of chemical treatment, incineration, physical and reuse. The waste removal companies we cooperate with are all legal removal organizations.

The waste generated by our company is general industrial waste (incineration treatment) and hazardous industrial waste (incineration treatment, physical treatment).

The activities in the manufacturing process range from cleaning steel plates to the waste solvent empty barrels (C-0301 solid), waste solvent (C-0301 liquid) produced by manufacturing processes such as wave soldering furnaces, automatic cutting boards, and PCB circuits generated by components/plugin-ins. Board scraps (E-0217) and waste wood mixture (R-0701) not generated by the manufacturing process are entrusted to a qualified removal company. The weight of scrapped products and electronic waste is 296.309 tons, and the recovery and recycling percentage is 88 %.

Waste output (mt)	Tainan Factory							
	Reuse		physical handling		Incineration		Washing treatment	
	generally	harmful	generally	harmful	generally	harmful	generally	harmful
2021	233.09	0	0	15.37	54.095	1.224	0	0.73
2022	403.3	0	0	10.51	59.149	1.41	0	1.65
2023	261.11	0	0	15.08	12	1.27	0	0

5. Social care

Cameo attaches great importance to the labor rights of employees, creates a happy and safe workplace environment, provides colleagues with friendly and equal work opportunities, implements gender equality policies, and creates an atmosphere of mutual respect; provides market-competitive salary levels and improves colleagues' commitment to the company. Centripetal force reduces the frequent turnover of personnel and allows the company's operations to develop steadily; Cameo also has a complete education and training system, holding various training courses from time to time to enrich the professional functions of colleagues and enhance their competitiveness in the workplace; transparent promotion channels allow colleagues to Anticipate the possibility of future career development; positive labor-management interaction, colleagues can speak freely and express their opinions in labor-management meetings, and the company responds in kind to achieve labor-management consensus; in addition ,Cameo has introduced the ISO 45001 occupational safety and health management system to strengthen the company's The management performance in occupational safety and health effectively protects the physical and mental health of employees; finally, what is taken from the society is used in the society. In addition to achieving great results in revenue performance, Cameo also actively cooperates with the group's policies and continues to invest in public welfare activities. , take care of disadvantaged groups and fulfill social responsibilities.

5.1 Employee Overview

Cameo treats employees equally and uses various affirmative measures to eliminate any labor conditions that may cause inequality in the workplace and protect the labor rights of colleagues.

5.1.1 Human Rights Protection

Cameo attaches great importance to employee rights and creates a friendly environment for human rights protection. The company adheres to the United Nations' Universal Declaration of Human Rights, the United Nations Global Covenant, the United Nations Guiding Principles on Business and Human Rights and the International Labor Organization's Declaration of Fundamental Principles and Rights at Work. 》 and other human rights conventions, recognize the internationally recognized basic human rights, including respecting employees' freedom of association, caring for vulnerable groups, banning child labor, eliminating all forms of forced labor, eliminating employment and employment discrimination, and eliminating any infringements and violations of human rights, behavior, ensure gender equality, treat all employees fairly, etc. Cameo's salary policy also ensures that employees' salary assessments will not differ based on individual gender, age, race, religion, or political stance.

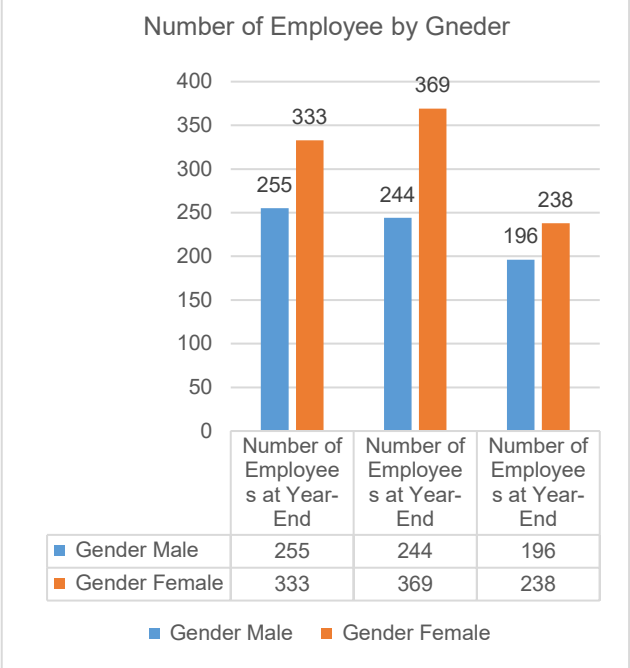
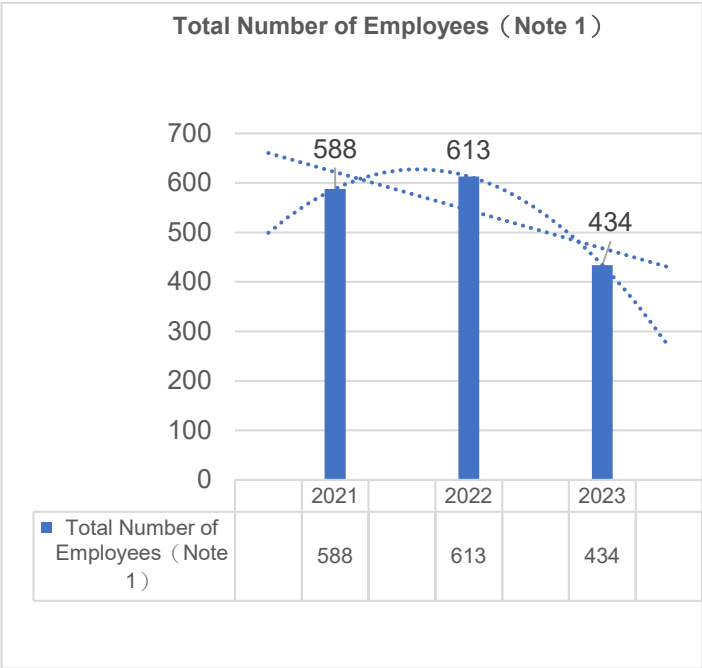
At the same time, Cameo follows the labor and human rights laws of each operating base and promotes important information such as human rights protection and labor rights to new employees and current employees. In addition, Cameo also provides a reporting channel for employees to use. A dedicated person will conduct a due diligence investigation after accepting the case and keep the personal information of the whistleblower confidential. If it is verified to be true, it promises not to treat the whistleblower unfavorably. Cameo reported no incidents of unfavorable treatment or records of human rights violations during the year.

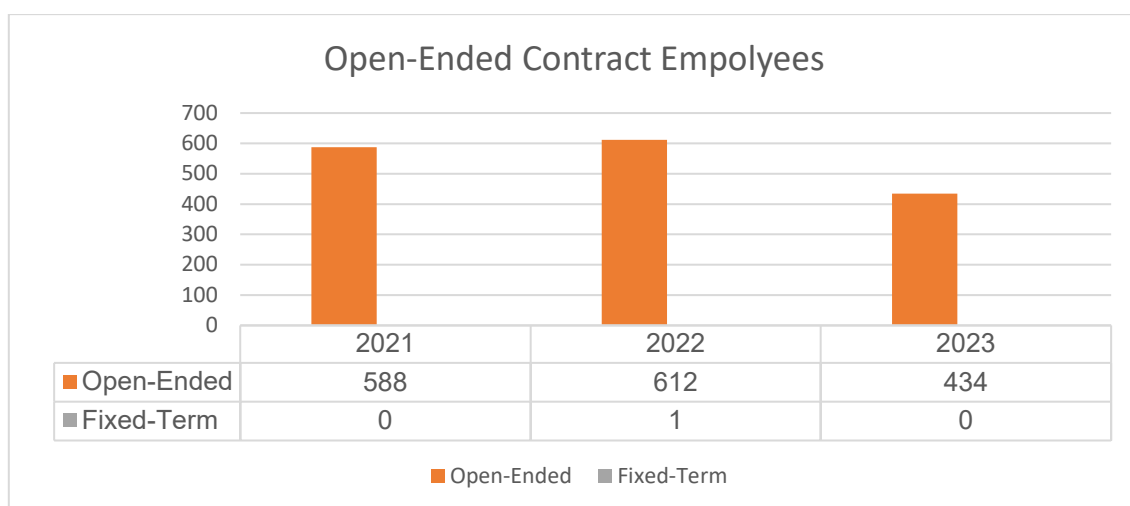
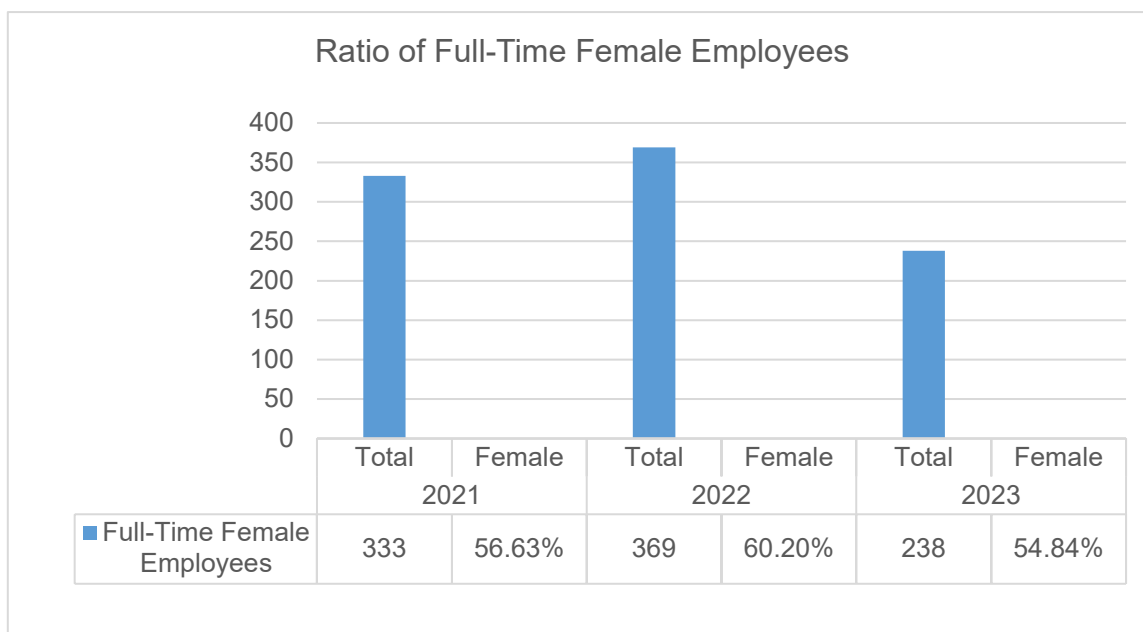
5.1.2 Employee statistics

Cameo is a well-known manufacturer of network communication products. With the improvement of production efficiency in recent years, the company's revenue has grown positively, and the demand for human resources has also increased significantly. In terms of recruitment and retention, during the selection stage, through With the assistance of new technologies and the provision of competitive salary levels, coupled with structured interviews, it is confirmed that job seekers are in line with the company's brand values, and outstanding network talents join the company team, continuing to inject innovative energy into Cameo . All full-time employees of Cameo have irregular contracts. The company has carefully created a friendly workplace and a complete learning blueprint to provide a long-term and stable work style, allowing employees to devote themselves to work, which helps to protect employees' economic lives and achieve The effectiveness of talent retention.

Secondly, the number of female and male employees tends to be equal. Employees can be mainly divided into direct personnel and indirect personnel. Due to the nature of production line operations, the majority of direct personnel are women; indirect personnel are mainly engaged in research and development, quality assurance and business work. Mainly male. Due to production line adjustments in 2023, direct personnel will decrease , and the proportion of women will be lower than in 2022, but the number of male and female employees will still be equal; as for age distribution, in recent years, whether direct personnel or indirect personnel, the total number of employees under 50 years old has accounted for approximately 86.6 %, an increase from the proportion in 2023 , which means that Cameo currently has middle-aged and middle-aged employees as its backbone, and senior supervisors with practical experience lead young teams to sprint. The human resources structure is stable and there is no risk of manpower gaps.

The ratio of Cameo Taiwan operating base to employ local talents as senior managers is 100 %, which shows that the company is willing to cooperate with the local community to discover talents and attract outstanding talents to work nearby, which will help win the recognition of the local community and Further improve local economic conditions.





Note: Statistics are based on the end of the year.

Full-time employees refer to employees whose working hours in a week reach the legal upper limit of working hours; part-time employees refer to those whose working hours in a week do not reach the legal upper limit of working hours and only work part-time, such as work-study students, hourly staff, etc.

Chart: Structure of board of Director, employee (Age, Gender and Education)

Diversity Statistics / Year			2021		2022		2023		
			Number of People	Percentage	Number of People	Percentage	Number of People	Percentage	
Board Members		Gender	Male	7	100%	7	100%	6	85.71%
			Female	0	0%	0	0%	1	14.29%
		Age	Under 50	0	0	0	0	2	28.57%
			50 and above	7	100%	7	100%	5	71.42%
		Education	Graduate	2	28.57%	2	28.57%	7	100%
Employees	direct Employees	Indirect Employees	Male	89	29%	100	29%	60	30%
			Female	221	71%	249	71%	138	70%
		Indirect Employees	Under 30	76	25%	90	26%	43	22%
			30–39:	157	51%	158	45%	89	45%
			40–49	67	22%	85	24%	58	29%
			50 and above	10	3%	16	5%	8	4%
		Indirect Employees	Doctorate		0%		0%		0%
			Master's		0%		0%		0%
			Bachelor's:	108	35%	103	30%	67	34%
			Associate Degree	45	15%	42	12%	18	9%
			Technical/Vocational	101	33%	122	35%	71	36%
			High School	47	15%	61	17%	36	18%
			Junior High	8	3%	20	6%	6	3
			Primary School	1	0%	1	0%		0%
	Indirect Employees	Gender	Male	166	101%	144	162%	136	58%
			Female	112	68%	120	135%	100	42%
		Age	Under 30	26	16%	24	27%	31	13%
			30–39:	73	45%	63	71%	55	23%
			40–49	135	82%	126	142%	100	42%
			50 and above	44	27%	51	57%	50	21%
		Education	Doctorate	1	1%	1	1%	2	1%
			Master's	39	24%	37	42%	41	17%
			Bachelor's:	173	105%	162	182%	141	60%
			Associate Degree	51	31%	51	57%	41	17%
			Technical/Vocational	11	7%	11	12%	9	4%
			High School	1	1%	1	1%	1	0%
			Junior High	2	1%	1	1%	1	0%
			Primary School		0%		0%		0%

Note: The calculation method is as follows

Percentage of female directors = (number of female directors at the end of the year / number of directors at the end of the year) * 100%.

Percentage of direct personnel under 30 years old = (total number of direct personnel under 30 years old at the end of the year / total number of employees at the end of the year) * 100%.

Percentage of indirect staff with graduate degrees = (total number of indirect staff with graduate degrees in the current year / total number of employees at the end of the year) * 100%.

Chart: Ratio of newly hired/resigned personnel (adjusted)

Employee Onboarding and Offboarding Statistics / Year		2021			2022			2023		
		Total	End-of-Year Employees	Ratio (Note)	Total	End-of-Year Employees	Ratio (Note)	Total	End-of-Year Employees	Ratio (Note)
New Employees										
Age	Under 30	38	102	37.3%	82	115	71.3%	43	74	58.1%
	30 to 39	31	230	13.5%	86	220	39.1%	22	144	15.3%
	40 to 49	32	202	15.8%	59	211	28.0%	22	158	13.9%
	50 and above	16	54	29.6%	12	67	17.9%	5	58	8.6%
Gender	Male	54	255	21.2%	97	244	39.8%	55	196	28.1%
	Female	63	333	18.9%	142	369	38.5%	37	238	15.5%
Education	Doctorate	0	1	0.0%	0	1	0.0%	2	2	100.0%
	Master's	7	39	17.9%	18	37	48.6%	20	41	48.8%
	Bachelor's	48	281	17.1%	82	265	30.9%	26	208	12.5%
	Junior College	9	96	9.4%	19	93	20.4%	4	59	6.8%
	Vocational HS	43	112	38.4%	77	133	57.9%	22	80	27.5%
	High School	3	48	6.3%	26	62	41.9%	10	37	27.0%
	Junior HS	6	10	60.0%	17	21	81.0%	7	7	100.0%
	Elementary	1	1	100.0%	0	1	0.0%	1	0	0.0%
Region	Taipei	13	180	7.2%	28	163	17.2%	10	135	7.4%
	Hsinchu	0	0	0.0%	5	5	100.0%	14	16	87.5%
	Tainan	104	404	25.7%	206	442	46.6%	68	281	24.2%
	Suzhou	0	4	0.0%	0	3	0.0%	0	2	0.0%
Resigned Employees										
Age	Under 30	94	102	92.2%	50	115	43.5%	73	74	98.6%
	30 to 39	151	230	65.7%	96	220	43.6%	95	144	66.0%
	40 to 49	108	202	53.5%	62	211	29.4%	77	158	48.7%
	50 and above	34	54	63.0%	10	67	14.9%	28	58	48.3%
Gender	Male	181	255	71.0%	108	244	44.3%	103	196	52.6%
	Female	206	333	61.9%	110	369	29.8%	170	238	71.4%
Education	Doctorate	0	1	0.0%	0	1	0.0%	1	2	50.0%
	Master's	39	39	100.0%	21	37	56.8%	16	41	39.0%
	Bachelor's	151	281	53.7%	100	265	37.7%	87	208	41.8%
	Junior College	49	96	51.0%	24	93	25.8%	36	59	61.0%
	Vocational HS	105	112	93.8%	55	133	41.4%	75	80	93.8%
	High School	32	48	66.7%	12	62	19.4%	35	37	94.6%
	Junior HS	11	10	110.0%	6	21	28.6%	21	7	300.0%
	Elementary	0	1	0.0%	0	1	0.0%	2	0	0.0%
Region	Taipei	103	180	57.2%	46	163	28.2%	42	135	31.1%
	Hsinchu	0	0	0.0%	0	5	0.0%	3	16	18.8%
	Tainan	284	404	70.3%	172	442	38.9%	228	281	81.1%
	Suzhou	0	4	0.0%	0	3	0.0%	0	2	0.0%

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

Note 2: New hire rate = (Total number of new employees of this specific category in the current year / Total number of employees of this specific category at the end of the year) * 100%.

For example, the rate of new female employees = (total number of new female employees in the current year / total number of female employees at the end of the year) * 100%.

Turnover rate = (Total number of employees of this specific category who resigned during the year / Total number of employees of this specific category at the end of the year) * 100%.

For example, the turnover rate of employees under the age of 30 = (Total number of employees who resigned under the age of 30 in the current year / Total number of employees under the age of 30 at the end of the year) * 100%

5.2 Suitable for the job

Sound human resources are the key to the sustainable operation of Cameo. In order to attract outstanding talents, the company provides market-competitive salary and benefits, and arranges jobs according to employees' skills and functions, and rewards outstanding performance and For employees who have made long-term contributions, we plan a transparent assessment and reward and punishment system to create a healthy atmosphere of fair competition within the company, so that employees are willing to invest more in their work performance and actively participate in company affairs, further shaping the good corporate culture of Cameo ; In terms of promotion, when the company's promotion information is transparent and public, employees with good job performance will be given promotion opportunities, which will promote a culture of learning among colleagues, and the company can continue to cultivate more outstanding talents. At the same time, the company will arrange education and training plans for employees. Further education allows colleagues to continue to grow in their respective professional fields and realize self-worth. Cameo also has multiple channels to communicate with colleagues. Colleagues can express their opinions in a timely manner, and the company also responds in good faith, maintaining a harmonious interaction of trust between labor and management.

5.2.1 Salary and Welfare

Policies/Commitments		<ul style="list-style-type: none"> ● "People" are the company's most important asset. How to enable every employee to work with peace of mind and be willing to give their best is the goal the company strives to pursue. Through the human resources policy, we can effectively provide the manpower required for the company's sustainable operation and development to meet the needs of the company's organizational development. ● In order to implement the employment philosophy of employees doing their best and getting what they deserve, the company has formulated a salary system based on "ability and performance" and participates in salary surveys to simultaneously review internal levels and make timely adjustments.
Target	short term	<ul style="list-style-type: none"> ● The salary structure is adjusted in a timely manner every year based on employees' individual performance contributions.
	medium to long term	<ul style="list-style-type: none"> ● Providing a competitive salary system and comprehensive employee benefits can attract outstanding talents , while improving employees' centripetal force to grow with the company and create a win-win situation.
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> ● Human Resources Department/ declare@cameo.com.tw
Resources invested in the current year		<ul style="list-style-type: none"> ● 1. Recruitment and appointment: According to the annual manpower plan, we will effectively provide professional talents to meet the manpower needs of each unit; there will be a total of 92 new employees in 2023. ● 2. Salary and benefits: Based on market salary trends and job evaluations, a salary system that is market competitive and fair is formulated. If the company has profits to share with its employees, such as paying employee remuneration and year-end bonuses, it will also implement salary adjustments based on operating conditions, domestic economic growth rates, price indexes, and industry salary adjustments . ● 3. Education and training: Based on the annual education and training plan, improve employee capabilities and assist employee growth to meet the company's development goals.
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> ● The average and median salaries of full-time employees who do not hold supervisory positions decreased by 6 % compared with the previous year.

Cameo Communications' salary standards are based on personal knowledge, experience, professional skills and functions, and regularly review industry salary levels for appropriate adjustments. In addition, based on the company's annual operating target achievement rate and profit performance, employees are provided with services that are better than local laws and regulations. Market-competitive remuneration packages, and regular performance and career development reviews based on performance appraisal management methods. The assessment results will be linked to employee transfer promotions, salary adjustments and bonuses for the purpose of motivation, so as to provide employees with special technical expertise. Through their own efforts, colleagues have grown into professionals in this field, and employees with management capabilities and leadership potential have also grown into management, providing broad space for colleagues' career development.

Generally speaking, Cameo does not use personal physical or psychological differences as a basis for differential treatment in determining salary. As employees work for the company for longer, they become more proficient in industry knowledge and experience, and the company is willing to share its profits with colleagues. , the specific results show that the average and median annual salary of non-supervisory employees in Taiwan have increased year by year, allowing employees to not only contribute their talents to the company, but also have no worries in their personal financial lives, and improve colleagues' cohesion and sense of belonging to the company. .

Furthermore, in order to promote the work efficiency of colleagues, Cameo provides employees with a number of welfare measures and a comfortable office environment. By organizing various employee welfare activities from time to time, employees can not only reduce work pressure, but also enhance good relationships among colleagues. Interactive.

(1) Employee welfare measures

1. In addition to providing various benefits and insurance in accordance with the Labor Standards Law, each department purchases books and periodicals according to its needs and conducts various education and training to enable employees to enrich themselves. The ratio of employee remuneration is clearly stated in the articles of association to implement employee that is the concept of shareholders, which encourages participation, unity and cooperation, and joint management to advance the company's business. When the company issues new shares, it reserves a certain proportion of shares for employees to take up in accordance with the provisions of the Company Law.
2. The company has established an employee welfare committee in accordance with the law, and selected welfare committee members to handle employee welfare matters. The source of welfare funds is 1.5% of the capital allocated at the time of establishment and capital increase, and 0.1% of the monthly turnover. The Welfare Committee formulates annual plans and budgets, holds Welfare Committee meetings regularly, discusses, decides on and organizes various welfare activities, and announces the income and expenditure of welfare funds.
3. Colleagues will sign up for group insurance upon arrival, and family members of employees are allowed to sign up for insurance at their own expense.
4. Regularly conduct health examinations that exceed regulations and arrange for doctors to provide consultation on employee health examination results.
5. Set up a breastfeeding room for employees to use.
6. The company appoints visually impaired masseurs as full-time employees, provides employee massage services, takes care of disabled employees, and fulfills its corporate social responsibility.

Employee Welfare Program	Taiwan
group insurance	√
Wedding gift/funeral gift	√
maternity gift	√
Hospitalization condolences	√
birthday gift	√
Festival gift money (voucher)	√
Year-end bonuses	√
employee compensation	√
health examination	√

Employees reviewed in 2023		Viewers	Number of employees	percentage
gender	male	193	202	95.54%
	female	262	265	98.87%
Employee Category	direct	231	232	99.57%
	indirect	224	235	95.32%

Note: Those who have been employed for less than three months and those who have failed the new employee training assessment form will not be included in the performance evaluation .

Parental leave /year	gender	statistics		
		2021	2022	2023
Number of employees eligible for child care leave	male	5	5	2
	female	13	5	5
Number of employees applying for childcare leave	male	0	3	1
	female	15	11	4
Number of employees who should be reinstated after the childcare leave period (A)	male	0	2	2
	female	8	18	7
Number of employees actually reinstated after expiration of childcare leave (B) (including early reinstatement)	male	0	1	0
	female	5	11	2
Reinstatement rate (B/A)	male	0.00%	50.00%	0.00%
	female	62.50%	61.11%	28.57%
Number of employees whose childcare leave period expired in the previous year and are still employed twelve months after reinstatement (C)	male	0	0	0
	female	5	2	11
Retention rate (C/previous year B)	male	0	0	0.00%
	female	83.33%	40.00%	100.00%

Note 1: The number of employees eligible for childcare leave is based on the number of male and female employees who have applied for maternity leave and paternity leave in the past three years.

Note 2: Reinstatement rate = (total number of employees actually reinstated in the current year / total number of employees who should be reinstated in the current year) * 100%.

Note 3: Retention rate = (total number of employees still employed twelve months after reinstatement in the previous year / actual number of employees reinstated in the previous year) * 100%.

Finally, in order to protect employees' financial planning for retirement, Cameo's pension system is divided into defined benefit plans (old pension system) and defined contribution plans (new pension system). For those who retire or terminate their employment relationship, if there is If you are willing to continue to find employment, the company will assist in providing relevant employment channel information.

(2) Retirement system and its implementation

The company has formulated retirement management regulations in accordance with the Labor Standards Act. The retirement of employees is handled in accordance with the relevant retirement regulations and the retirement management regulations promulgated by the company. Our company has cooperated with the implementation of the Labor Pension Regulations under the new labor retirement system since July 1, 1994. For employees who choose to apply for this method, the company will contribute monthly pensions at a rate of no less than 6% of their monthly wages. , stored in the individual labor pension account.

Our company complies with the Labor Standards Act and the Labor Pension Ordinance and the applicable regulations are as follows:

1. Self-retirement:

Employees may request retirement under any of the following circumstances: (Those who choose to apply the Labor Pension Regulations shall be subject to the same

Handled according to regulations)

(1) Those who have served for 25 years or more.

(2) Those who have served for more than 15 years and are 55 years old or older.

(3) Those who have served for more than 10 years and are over 60 years old.

2. Mandatory retirement:

(1) Those who are over 65 years old.

(2) The person is mentally disabled or physically disabled and is unable to perform the job.

3. Preferential retirement:

Fifth Five-Year Plan: Refers to those whose company service years and age total 55 (only applicable to employees who joined the company before 94/6/30, and the base calculation basis is the old system of service years under the Labor Standards Act.)

Defined Benefit Plan" (Old Pension System)

Cameo Communications Inc.'s retirement system is fully compliant with the Labor Standards Act. Employees who have served for 15 years or more and are at least 55 years old, or those who have served for 25 years or more, are eligible to apply for retirement. The retirement pension is granted according to the following standards:

In accordance with the Labor Standards Act, two units of pension are granted for each year

Defined Contribution Plan" (New Pension System)

Since July 1, 2005, Cameo Communications Inc. has been making monthly contributions to employees' pension accounts in accordance with the Labor Pension Act, contributing no less than 6% of each employee's monthly salary. For the entire year of 2023, the total amount contributed was NT\$16,029,547.



Company Lobby



Breastfeeding Room



Annual Employee General Physical and Health Examination

5.2.2 Talent cultivation

Policies/Commitments		<ul style="list-style-type: none"> ● In order to improve the company's operating efficiency, enhance employees' work knowledge and skills, improve their work efficiency and quality, and integrate training and application, the company has formulated training and development management methods to provide corresponding training to employees at all levels and different positions. and learning resources to help improve job skills and meet job functions. ● The company's sustainable operation and growth relies on its employees to give full play to their professional and management talents. Through training and development mechanisms at different levels, the competitiveness of employees and supervisors is continuously improved, so that the company's technical and operational performance can become a leader in the telecommunications industry.
Target	short term	<ul style="list-style-type: none"> ● The functional training rate of new employees reaches 100%. ● The average number of training hours for each category of employees each year reaches 2.8 hours. ● Provide employees with personal effectiveness and professional training courses to assist their career development.
	medium to long term	<ul style="list-style-type: none"> ● Employees of the company accept various training courses arranged by the company to absorb new knowledge, improve professional capabilities and enhance service efficiency. The attendance status of employees participating in the training, their performance during the training and the results after the training can be used as employee assessment for promotion and rotation changes. reference basis. ● Strengthen supervisory management functions to cope with the company's future challenges and growth. ● Re-examine the executive learning and development blueprint in response to environmental changes to cultivate leadership talents who can face future challenges. ● Continue to hold advanced technology forums and courses to promote employees' innovative thinking and competitiveness ● Improve the professional skills and management capabilities of employees and supervisors to maintain the company's core capabilities.
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> ● Human Resources Department/ declare@cameo.com.tw
Resources invested in the current year		<ul style="list-style-type: none"> ● As the COVID-19 epidemic stabilizes, physical training courses will be arranged. ● Depending on the nature of employees' work, relevant internal and external training courses will be arranged. In 2023, the average number of training hours for employees will be 2.82 hours. ● The employee performance appraisal ratio for the year was 97.43 %.
Evaluation mechanism/outcomes		<ul style="list-style-type: none"> ● The number of employee training hours increased by 36.91 % compared with the previous year . ● Obtain relevant laws and regulations and professional skills certificates.

For Cameo, the key to sustainable business operations is that employees can continue to learn and grow. Education and training are an important way to ensure that human capital can continue to add value. Therefore, Cameo has always attached great importance to employee training. The overall learning and development strategy is based on on-the-job training, with new personnel training, professional training and supervisory level training as the main axis , to achieve annual goals and the needs of different businesses, and establish a complete education and training system.

In order to enhance the professional skills of colleagues, Cameo formulates training plans and implements training goals according to the company's development needs every year, so that employees can go further in their careers, and the company can also enjoy the results of colleagues' growth and progress , and continue to do so through internal training Inherit functions and experience to relevant departments, assist colleagues in formulating learning and

development directions, and use them as a basis for employees to plan their personal career plans.

When new colleagues report, a dedicated person will explain the internal rules and regulations and occupational safety and health-related knowledge, and then the department to which they belong will provide professional training. Cameo actively encourages its colleagues to study professional courses within the scope of its business. It aims at the continuous growth of employees and provides multiple learning channels so that employees can display their expertise and achieve themselves. Each department develops and implements education and training plans according to its own needs every year. Colleague training is divided into internal and external training. Internal training is arranged by each department according to actual business needs, and external training is proposed by the department according to business needs. Once the application is approved, dedicated personnel will be selected to attend courses organized by external organizations. After the training, colleagues who participated in the training will share their training experience with other colleagues in the department, so that relevant personnel can apply what they have learned. In response to the trend of diversification of education and training in recent years, in order to expose colleagues to more information from different aspects, Cameo encourages colleagues to participate in language courses, social communication courses, etc. organized by external organizations.

In 2023, the COVID-19 epidemic will slow down and the company will resume various training courses. Overall, the average number of training hours per employee has a growing trend; among employee categories, indirect staff are mostly engaged in special training such as design, development, environmental safety and hygiene, while direct staff are mostly production line operators with single tasks, fixed and standardized processes. , so the number of special training hours is lower than that of indirect personnel.

Statistics/Year		2021			2022			2023		
		Hours	Total Em- ployees	Aver- age Hour s	Hours	Total Em- ployees	Aver- age Hour s	Hours	Total Em- ployees	Aver- age Hour s
Average Training Hours per Employee (Note 1)		506.5	588	0.86	895.5	613	1.46	1226	434	2.82
Average Training Hours (Note 2)	Female	276.5	333	0.83	511	369	1.38	633.5	238	2.66
	Male	230	255	0.90	384.5	244	1.58	592.5	196	3.02
Average Training Hours (Note 3)	Direct Em- ployees	238.5	310	0.77	494	349	1.42	177.5	198	0.90
	Indirect Em- ployees	268	278	0.96	401.5	264	1.52	1048.5	236	4.44

5.2.3 Labor-management communication

Smooth communication between labor and management helps promote labor-management cooperation, allowing employees to understand the company's production plans, business overview, and market conditions. It also allows the company's management to keep abreast of

employees' working conditions, and can build a friendly workplace based on employee needs. In accordance with the labor-management meeting implementation regulations, Cameo established a labor-management meeting on November 3, 2000 as a channel for coordination and communication between labor and management to promote interaction and harmony between labor and management. To date, labor-management meetings are held at least once every three months in accordance with the law. Management representatives are appointed by the chairman of the board of supervisors at all levels and can be re-elected to coordinate labor relations. Through regular communication and dialogue between the two parties, labor-management cooperation is promoted. Employees can express their opinions and strive for better working conditions from the company, effectively improving the status of labor.

At the same time, Cameo also has multiple communication channels. Through two-way communication, employees can fully express their opinions, and the company can respond in a timely manner and convert their suggestions into policies one by one for implementation.

In the most recent year as of the date of publication of this annual report, the company was fined NT\$50,000 on July 5, 2012 due to violation of Article 32, Paragraph 2 of the Labor Standards Act: Nanshi Lao'an Zi No. 1120857452 Yuan, in response to the response measures, internal publicity will be strengthened to promote harmonious consensus between labor and management and provide a good working environment.

5.3 Occupational safety and health

Policies/ Commitments		<ul style="list-style-type: none"> ● Prevent injuries and diseases, achieve the goal of zero disasters, establish a safe and comfortable working environment, and continue to care for the health of employees
Target	short term	<ul style="list-style-type: none"> ● Strengthen occupational safety and health management and complete at least one occupational safety education and training session. ● Implement various tasks of risk assessment and achieve the zero disaster target for the year.
	medium to long term	<ul style="list-style-type: none"> ● Improvement of high-hazard risk process engineering ● Replacement of hazardous chemicals in manufacturing processes
Responsible department/ Grievance mechanism		<ul style="list-style-type: none"> ● Occupational Safety Team / Employee Suggestion Box
Resources invested in the current year		<ul style="list-style-type: none"> ● Implement hazard identification and risk assessment, identify risks according to procedures and implement management measures ● Work environment monitoring including noise, lighting, carbon dioxide, organic solvents, lead, and ionizing radiation workplaces is regularly implemented every six months to ensure work safety. ● Regularly conduct employee health examinations and promote health promotion activities to provide a healthy and friendly workplace environment. ● We continue to conduct safety and health education and training and share accident investigation cases to strengthen employees' occupational safety skills and knowledge. ● Implement on-site operation safety, including factory inspections, contractor construction management, high-risk operation safety control measures, on-site machinery and equipment safety protection assessment, and personal protective equipment safety assessment
Evaluation mechanism / success fruit		<ul style="list-style-type: none"> ● Number of parts caused by occupational accidents ● 8.6 hours of occupational safety related education and training ● The return training rate for occupational safety personnel certificates is 100% ● 9 lectures on health promotion

5.3.1 Occupational safety and health management

In order to effectively manage and control occupational safety and health risks in the factory and improve a healthy and safe working environment for workers, the company obtained ISO 45001:2018 certification for the occupational safety and health management system in December 2018. The scope of its management system includes all company employees and contractors.

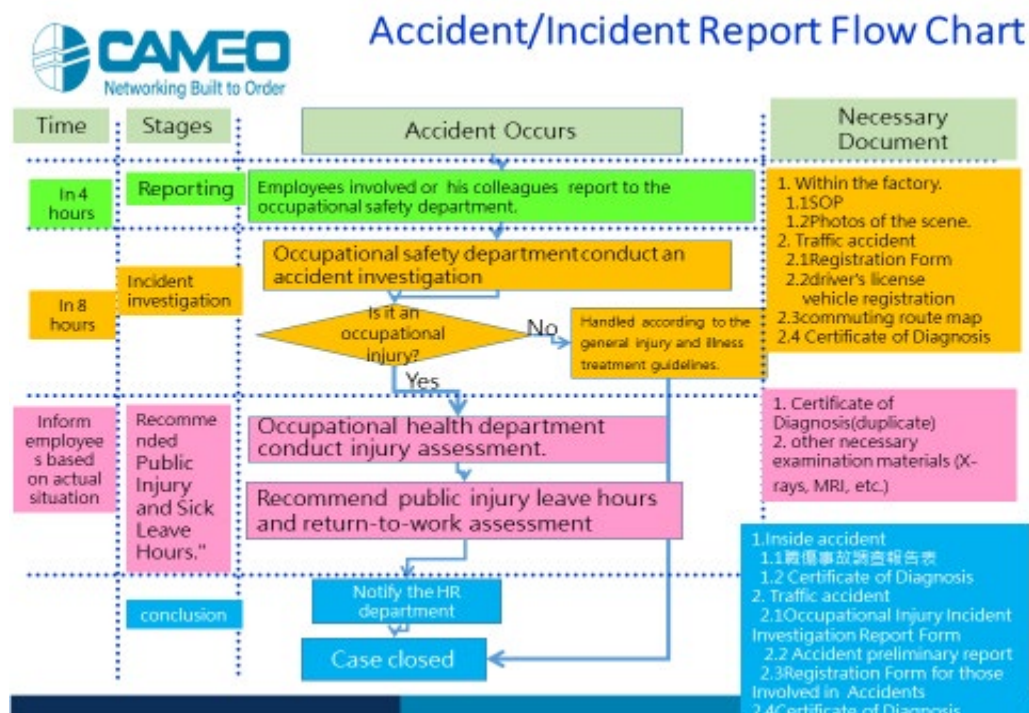
Cameo has established "Hazard Identification and Risk Assessment Management Operation Regulations" to conduct hazard identification and risk assessment , and plans relevant improvement measures based on the scored risk levels to reduce operational hazard risks and improve workplace safety. In response to the occurrence of occupational disasters and accidents, we have complete response measures. According to the "Accident Emergency Management Regulations" formulated by the company, we classify incidents and initiate corresponding investigation procedures. We also initiate corrective measures to avoid similar accidents in the future.

In accordance with occupational safety and health regulations, the company has established an Occupational Safety and Health Committee and assigned labor representatives accounting for one-third of the committee to reflect the opinions of employees. It meets quarterly to participate in the review of machinery/equipment/raw materials/material hazard prevention measures and operations. Issues such as environmental monitoring plans, accident investigations, and on-site

safety and health management performance, and have decision-making authority. In addition to employees, if other workers have opinions, they can report them directly to the manager of the business sponsoring unit. After the issues are collected, proposals will be discussed and discussed during the meeting.

The types of occupational injuries that have occurred at Cameo in the past three years have mainly been falls, cuts, and hits. Every time an accident occurs, relevant investigations are immediately launched to strengthen on-site infrastructure, equipment, and management systems.

Incident notification flow chart



Safety and health committee headcount table

Attendance	2021 years		2022 years		2023 years	
	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
Capital representative	10	43%	10	43%	7	32%
labor representative	13	57%	13	57%	15	68%
total	23		19		22	

Note: The above information is based on the number of people in the fourth quarter of each year

Occupational accident statistics (excluding traffic accidents)

Occupational Disaster Statistics	Tainan Factory		
	2021	2022	2023
Incapacitation frequency (FR)	1.08	0	7.98
Disabling injury severity rate (SR)	1.08	0	18

Factory difference		Tainan Factory		
Statistics/Year		2021	2022	2023
Total working hours experienced		956,624	852,472	794,592
total lost hours		8	0	108
Fatal accidents caused by occupational injuries	Number of people	0	0	0
	Proportion	0	0	0
serious occupational injury	Number of people	0	0	0
	Proportion	0	0	0
Recordable occupational injury	Number of people	1	0	6
	Proportion	0.21%	0	1.5%
occupational diseases	Number of people	0	0	0
	Proportion	0	0	0
Recordable occupational diseases	Number of people	0	0	0
	Proportion	0	0	0

Type/Year		2021	2022	2023	Hazards and improvement instructions
thing Therefore kind type	cut	0	0	1	Hazard : Fingers exposed to cutting blades Improvement : When repairing or troubleshooting, the power should be cut off.
	bruised	1	0	3	2021-1 Hazard : Electric scooter collision Improvement : daily management of electric scooters and personnel education 2023-1 Hazard : When using a hydraulic pallet, you may accidentally kick the pallet and cause your nails to fall off. Improvement : The hydraulic plate turner added toe boards to prevent accidents. 2023-2 Hazard : Being hit by a manual truck carrying materials Improvement : Personnel safety promotion should pay attention to the situation in front of the vehicle 2023-3 Hazard : The working space of the forklift overlaps with the pedestrian movement line Improvement : Set up lane separation warning lines for pedestrians and vehicles, and conduct case publicity and education
	fall injury	0	0	2	2023-1 Hazard : When walking in the temporary material storage area, I turned around and accidentally hooked on a pallet on the ground. I lost my center of gravity and fell down, injuring my knee. Improvement : personnel discipline management 2023-2 Hazard : Holding the handrail when going down stairs Improvement : case education promotion

In order to establish a safety culture and enhance employee safety awareness, the safety and health office regularly produces safety and health promotion documents for dissemination every month, including accident investigation and case sharing with peers. In addition, work-related internal or external safety and health training will be held regularly. The company will assign professional lecturers or provide training at public expense, and its effectiveness will be confirmed by testing, practice or obtaining a training certificate.

5.3.2 Employee health management and health promotion

In accordance with the labor health protection rules, the company has set up full-time labor health service nurses and entrusted special doctors to provide on-site health services and visits on a regular monthly basis and provide employee health consultation. Sufficient first aid kits and other emergency equipment are provided in the factory area according to each process area for employees to use in emergency rescue, and there are dedicated personnel to manage and regularly update and replenish the contents of the first aid kits.

All employees of Cameo are entitled to regular general and special health examinations every year. Special doctors will conduct follow-up health management planning and tracking based on the health examination results.

Number of health examinations in 2022 , abnormal tracking and follow-up

Cameo is superior to regulations in conducting annual health examinations, regularly tracking employee health status, and incorporating repetitive work-induced musculoskeletal injury prevention and abnormal workload risk assessments; in 2023, the number of general health examinations at the Tainan factory was 261, and special There are a total of four hazardous health operations: noise, ionizing radiation, lead work and n-hexane work, with a total of 62 people, and the inspection rate is 100%. According to the internally customized risk classification management, people with higher risks are tracked successively to those with lower risks. Labor health nurses provided abnormal physical examination follow-up notices or arranged on-site health services, with on-site doctors providing health education and other services to 82 people.



Factory doctor consultation



Annual Employee General Physical and Health Examination

In order to care for the physical and mental health of employees, Cameo has formulated and implemented a maternity protection plan to protect the health and safety of pregnant and female workers within one year after childbirth in the workplace, and provides special parking spaces for pregnant employees. Identification badges and free pregnancy gifts; an overload prevention program to prevent employees from cardiovascular disease problems caused by shifts, nights and long hours of work; a workplace violation prevention program to avoid employees from the risk of harassment and bullying; people Hazard prevention programs prevent musculoskeletal diseases caused by repetitive movements during work. For the prevention of particularly hazardous operations, we regularly take corresponding improvement measures based on assessment results and actual situations; assist employees in returning to work as early as possible through job changes and adaptive staffing, and provide functional assessment, job redesign, or Consultation and suggestions for adjustments, etc.

In addition, the company plans health promotion activities every year. For example, in order to improve employees' skills in cardiopulmonary resuscitation (CPR) and the use of automated external electric devices (AED), so as to achieve the purpose of self-rescue and rescue others, practical first aid training is held; for the annual Those with abnormal health examinations will receive health education lectures to provide disease-related knowledge and preventive health care; in addition, through the perspective of movie appreciation, mental health will be strengthened, employees' work-life balance will be maintained, and a healthy workplace environment will be created.



Health Promotion Activities_First Aid Education and Training Course



Health Promotion Activities: Health Education Lecture on Abnormal Health Examination



Health Promotion Activities Mental Health Courses

Occupational safety and health education and training In addition to the 3-hour general safety and health education course for new employees, a 3-hour safety and health course on special operations or hazardous chemicals will be implemented based on the nature of their work to comply with the requirements of current laws. On-the-job employees use lectures or document promotion to enhance their awareness of occupational safety and health self-protection.



Occupational safety and health education and training

5.3.3 Measures to prevent occupational safety and health shocks

The occupational safety personnel affiliated with the occupational safety team will collect major occupational safety issues that occur domestically and among peers from time to time, and submit them to the Occupational Safety and Health Committee for discussion and review to see if there are similar problems or risks within the factory. In the contractor management part, the occupational safety team formulates "contract management and control operations" to implement various operation controls to mitigate possible hazards. In addition, occupational safety issues are collected through "communication control regulations" and corresponding measures are taken to prevent disasters. If a contractor fails to comply with the safety and health regulations of Cameo, it will be included in the list of objects to be refused cooperation if necessary.

5.4 Public welfare activities

In line with the purpose of delivering love and sharing happiness, Cameo actively encourages employees to participate in community activities, and will hold second-hand clothing donation activities in Taipei and Tainan at the end of 2023. The Taipei office and Tainan factory will be held on 2023/11/27~12/ On 15th and 2023/12/13~12/15, a total of about ten pairs of men's, women's and children's shoes, a bag of second-hand clothes and 12 new tumblers were collected and donated to the Lixin Foundation Tainan Material Center.

Donate supplies



A total of two boxes of used shoes, one bag of used clothes, and 12 portable stainless-steel tumblers were donated.



勵馨基金會 The Garden of Hope Foundation		樂捐實物 收據	
0018260			
捐贈人	友勁科技股份有限公司	地址	台北市中正區
電話		地址	台北市中正區
樂捐實物	物資一批		
備註			
<p>勵馨基金會為公益團體，受各界捐助，為達成社會公益之目的，特設樂捐實物收據，凡捐贈實物者，均可向本會索取此收據，並可憑此收據向稅務局申請抵稅。</p> <p>感謝團體贊助，祝福您平安喜樂！</p> <p>地址：新北市新莊區新安街2-1號1樓 電話：(02) 8911-6100 傳真：(02) 8911-5495 中華民國112年12月19日</p> <p>董事長：林文郎 審核：陳其昌 經手人：陳其昌 分事務所/部門：台南物資中心</p>			

Donation unit

The materials were donated to the Lixin Foundation Tainan Aixin Material Center

Appendices

Appendix 1. GRI content index table

★ for major topics

Statement of use	Cameo has reported content from January 1 to December 31, 2023 in accordance with GRI guidelines				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Industry Code	NA, there is currently no applicable GRI industry code title				
Topics	Disclosure Items	Disclosure Title	chapter	page number	Omit reasons/necessary explanations
GRI 2: General Disclosure 2021					
Organization and reporting practices	2-1	Organizational details	2.1 Company Profile	19	
	2-2	Entities included in the organization's sustainability reporting	About This Report	3	
	2-3	Reporting period, frequency and contact point	About This Report	3	
	2-4	Restatements of information	About This Report	3	
	2-5	External assurance	About This Report	3	
Activities and Workers	2-6	Activities, value chain and other business relationships	2.1 Company Profile	19	
	2-7	Employees	5.1.2 Employee statistics	69	
	2-8	Workers who are not employees	5.1.2 Employee statistics	69	
governance	2-9	Governance structure and composition	3.1 Governance practices	30	
	2-10	Nomination and selection of the highest governance body	3.1 Governance practices	30	
	2-11	Chair of the highest governance body	3.1 Governance practices	30	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Governance practices	30	
	2-13	Delegation of responsibility for managing impacts	3.1 Governance practices	30	
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Committee	6	
	2-15	Conflicts of interest	3.1.1 Board of Directors	31	
	2-16	Communication of critical concerns	3.1.4 Ethical integrity	36	

	2-17	Collective knowledge of the highest governance body	3.1.1 Board of Directors	31	
	2-18	Evaluation of the performance of the highest governance body	3.1.1 Board of Directors	31	
	2-19	Remuneration policies	3.1.2 Functional Committee	34	
	2-20	Process to determine remuneration	3.1.2 Functional Committee	34	
	2-21	Annual total compensation ratio	-	-----	Confidentiality regulations/salaries are company secrets and will not be disclosed to the public.
Strategy, Policy and Practice	2-22	Statement on sustainable development strategy	Letter from the Chairman	1	
	2-23	Policy commitments	3.1.4 Ethical integrity	36	
	2-24	Embedding policy commitments	3.1.4 Ethics and Integrity 3.2 Risk Management 5.1.1 Human Rights Protection	36 40 67	
	2-25	Processes to remediate negative impacts	3.1.2 Functional Committee	34	
	2-26	Mechanisms for seeking advice and raising concerns	3.1.4 Ethical integrity	36	
	2-27	Compliance with laws and regulations	3.3 Compliance with regulations	42	
	2-28	Membership associations	2.4 Participation in external organizations	-----	Cameo is currently not participating in the public association and plans to participate in 2024.
	2-29	Approach to stakeholder engagement	1.2 Confirmation of stakeholders 1.3 Communication channels and issues of concern to stakeholders	8 9	
Stakeholder discussion	2-30	Collective agreements	-	----	Not applicable: The company has not signed a group agreement
GRI 3: Key Themes 2021					
Major Issues	3-1	Process to determine material topics	1.4 Identify Major Issues	11	
	3-2	List of material topics	1.4 Identify Major Issues	40	
economic aspect					
economic performance					
GRI 3: Key Themes 2021	3-3	Major theme management	3.4 Operational performance	44	
★GRI 201: Economic Performance 2016	201-1	The direct economic value generated and distributed by the organization	3.4 Operational performance	44	

	201-2	Financial impacts and other risks and opportunities arising from climate change	4.1 Climate-related financial disclosures	52	
	201-3	Defining Benefit Plan Obligations and Other Retirement Plans	5.2.1 Salary and benefits	73	
	201-4	Financial subsidies from the government	3.4 Operational performance	44	
★ Innovative R&D					
GRI 3: Key Themes 2021	3-3	Management of material topics	3.5.1 Innovation R&D	47	
★Innovative R&D		Customize Major Issues	3.5.1 Innovation R&D	47	
information security					
GRI 3: Key Themes 2021	3-3	Management of material topics	3.6Information security protection	50	
★Information security		Customize Major Issues	3.6Information security protection	50	
Environmental aspect					
energy					
GRI 3: Key Themes 2021	3-3	Management of material topics	4.2 Energy management	57	
★GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy management	57	
	302-2	Energy consumption outside of the organization	4.2 Energy management	57	
	302-3	Energy intensity	4.2 Energy management	57	
	302-4	Reduction of energy consumption	4.2 Energy management	57	
	302-5	Reductions in energy requirements of products and services		----	Not applicable. The company has not formulated reduction measures for individual products or services, so it cannot be disclosed.
water and flowing water					
GRI 303: Water and waste water management policy 2018	303-1	Interactions with water as a shared resource	4.4.1 Current status of water resources	61	
	303-2	Management of water discharge-related impacts	4.4.1 Current status of water resources	61	
GRI 303: Water and Release Water 2018	303-3	Water withdrawal	4.4.1 Current status of water resources	61	
	303-4	Water discharge	4.4.1 Current status of water resources	61	
	303-5	Water consumption	4.4.1 Current status of water resources	61	
emission					

GRI 3: Key Themes 2021	3-3	Management of material topics	4.3 Carbon emission management	59	
★GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4. 3 Carbon emission management	59	
	305-2	Energy indirect (Scope 2) GHG emissions	4. 3 Carbon emission management	59	
	305-3	Other indirect (Scope 3) GHG emissions	4. 3 Carbon emission management	59	
	305-4	GHG emissions intensity	4. 3 Carbon emission management	59	
	305-5	Reduction of GHG emissions	4. 3 Carbon emission management	59	
	305-6	Emissions of ozone-depleting substances (ODS)	4. 3 Carbon emission management	59	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4. 3 Carbon emission management	59	
Waste					
GRI 3: Key Themes 2021	3-3	Management of material topics	4.6 Waste management	65	
★GRI 306: Waste 2020 Management Guideline	306-1	Waste generation and significant waste-related impacts	4.6 Waste management	65	
	306-2	Management of significant waste-related impacts	4.6 Waste management	65	
GRI 306: Waste 2020	306-3	Waste generated	4.6 Waste management	65	
	306-4	Waste diverted from disposal	4.6 Waste management	65	
	306-5	Waste directed to disposal	4.6 Waste management	65	
Supplier					
GRI 3: Key Themes 2021	3-3	Management of material topics	4.5 Supply chain management	62	
★ GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.5 Supply chain management	65	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.5 Supply chain management	62	
★ GRI 414: Supplier Social Assessment 2016	4 14-1	New suppliers that were screened using social criteria	4.5 Supply chain management	62	
	4 14-2	Negative social impacts in the supply chain and actions taken	4.5 Supply chain management	62	
social aspect					
labor-employer relationship					
GRI 3: Key Themes 2021	3-3	Management of material topics	5.1.2 Employee statistics	69	
★GRI 401: Employment Relations 2016	401-1	New employee hires and employee turnover	5.1.2 Employee statistics	69	

	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.1 Salary and benefits	73	
	401-3	Parental leave	5.2.1 Salary and benefits	73	
Occupational safety and health					
GRI 3: Key Themes 2021	3-3	Management of material topics	5.3 Occupational safety and health	83	
★GRI 403: Occupational Safety and Health 2018 ★GRI 403: Occupational Safety and Health 2018	403-1	Occupational health and safety management system	5.3 Occupational safety and health	83	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3 Occupational safety and health	83	
	403-3	Occupational health services	5.3 Occupational safety and health	83	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational safety and health	83	
	403-5	Worker training on occupational health and safety	5.3 Occupational safety and health	83	
	403-6	Promotion of worker health	5.3 Occupational safety and health	83	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational safety and health	83	
	403-8	Workers covered by an occupational health and safety management system	5.3 Occupational safety and health	83	
	403-9	Work-related injuries	5.3 Occupational safety and health	83	
	403-10	Work-related ill health	5.3 Occupational safety and health	83	
training and education					
GRI 3: Key Themes 2021	3-3	Management of material topics	5.2.2 Talent cultivation	80	
★GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Average hours of training per year per employee	80	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2.2 Talent cultivation	80	
	404-3	Programs for upgrading employee skills and transition assistance programs	5.2.1 Salary and benefits	73	
Employee Diversity and Equal Opportunities					
GRI 405: Employee Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees	5.1.2 Employee statistics	69	

Appendix 2: Verification Statement



Independent Assurance Statement Based on 2023 Sustainability Report of Cameo Communications, Inc.

Statement No. : 2405004

Cameo Communications, Inc. (hereinafter referred to as Cameo) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2023 sustainability report, GREAT has no financial relationship with Cameo.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant Cameo's Sustainability Report, and not for other purposes. Except for the independent assurance statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this independent assurance statement.

This independent assurance statement is based on the conclusions made by the relevant information verification provided by Cameo to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this independent assurance statement or related matters will be answered by Cameo.

The Scope of Assurance

The verification scope of Cameo and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of Cameo from January 1, 2023 to December 31, 2023;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of Cameo's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of Cameo's sustainability report, and provide a fair standpoint of Cameo's related operations and performance. We believe that the specific performance indicators of Cameo in 2023, such as economy, society, environment and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate Cameo's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by Cameo is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to Cameo's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of Cameo about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of Cameo on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- Inclusivity

Cameo has established a process of cooperation with major stakeholders, including investors, customers, employees, suppliers, regulators, etc., covering a series of material themes such as economic, social, environmental and corporate governance, non-profit organization, and academic institutions, etc., and will launch a series of stakeholder activities in 2023, involving economy, society, environment, corporate governance and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of Cameo.

- Materiality

The report has stated that Cameo focuses on Supply chain sustainability management, energy management, waste management, compensation and benefits, occupational safety, talent cultivation, operational performance, innovation and R&D, information security, etc., and voluntary greenhouse gas management as a material theme. In terms of our professional opinion, this report appropriately covers the materiality issues of Cameo.

- Responsiveness

Cameo responds to requests and opinions from stakeholders. Implementation methods include customer satisfaction survey, grievance mechanism customer service hotline, independent complaint/ reporting mailbox), cross-department project meeting, daily routine channels (email, business extension), and set up a contact channel in official website, those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of Cameo.

-Impact

Cameo has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. TMS has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of Cameo.

-GRI Guidelines

Cameo provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers Cameo 's social responsibility and sustainability themes.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of Cameo. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team MAY 30, 2024

GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager W. J. Chen



AA1000
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000-250/V3-QZNVV

Appendix 3. SASB Comparison Table of Sustainable

Accounting Standards Hardware Industry

Indicator number	Reveal the subject	Reveal indicators	Disclosure/ Report Content Chapter Comparison				nature	Remark
TC-HW-230a.1	Product information security	Description of how to identify and resolve data security risks in products	Revealed in 3.6 Information Security Protection				Analyze narrative	
TC-HW-330a.1	employee diversity	employee gender group representation in (1) management, (2) technical staff, and (3) all other employees	gender	management position	Technical occupation (R&D)	Other personnel	Quantify	
			male	13	50	109		
			female	37	27	198		
			Subtotal	50	77	307		
			Male proportion	26.00%	64.94%	35.50%		
			Female proportion	74.00%	35.06%	64.50%		
TC-HW-410a.1	Product life cycle management	Annual revenue percentage of products that comply with IEC 62474 declarable controlled substances	Cameo's REACH+RoHS products account for 100% of annual revenue				Quantify	
TC-HW-410a.2		Percentage of qualifying products that meet EPEAT or equivalent requirements, by revenue	Cameo applies for EPEAT or equivalent certification based on customer product needs. There will be no such products in 2023 .				Quantify	
TC-HW-410a.3		Percentage of qualified products that meet Energy Star or equivalent requirements, calculated by revenue	Cameo Wireless Wi- Fi products applied for ErP certification. Such products accounted for 16.02 % of revenue.				Quantify	
TC-HW-410a.4		Weight of recycled end-of-life products and weight of repaired and recycled electronic products, percentage recycled	Due to customer interactions and the nature of the products, Cameo's recycling percentage for such products is 0 %.				Quantify	
TC-HW-430a.1	supply chain management	Tier 1 suppliers (1) Percentage of supplier categories with RBA Validated Audit Process	Manufacturers must sign relevant documents during the supplier addition stage 1. "Quality Guarantee" 2. "Environmental Management Substance Guarantee" 3. "Business Continuing Operations Management Checklist BCM"				Quantify	

Indicator number	Reveal the subject	Reveal indicators	Disclosure/ Report Content Chapter Comparison	nature	Remark
		(VAP) or equivalent audit (a) all suppliers and (b) high-risk suppliers	4. "Supplier Corporate Social Responsibility Code of Conduct Commitment Letter" After delivery, we will comprehensively evaluate whether the supplier is a high-risk supplier based on price, delivery on-time rate, quality assurance, and whether the quality meets the standards. If the supplier is a high-risk supplier, a QBR will be held first for improvement tracking. If there is no improvement after tracking, the supplier will be removed from the list of qualified suppliers. There are no canceled suppliers in 2023 .		
TC-HW-430a.2		First-tier suppliers (1) Percentage of audited vendors that have not passed RBA's Validated Audit Process (VAP) or equivalent audit, and (2) improvement rate in (a) major deficiencies and (b) other deficiencies	After delivery, the agent will comprehensively evaluate whether it is a high-risk supplier based on price, delivery on-time rate, quality assurance, and whether the quality meets the standards. If it is a high-risk supplier, it will first hold a QBR for improvement tracking. If there is no improvement after tracking, the supplier will be removed from the list of qualified suppliers. There were no canceled suppliers in 2023 .	Quantify	
TC-HW-440a.1	Material purchasing	Describe risk management associated with the use of critical substances	1. Materials are certified to be purchased in compliance with RoHS, a mandatory standard established by EU legislation. Its full name is the "Restriction of Hazardous Substances" (Restriction of Hazardous Substances) and REACH. An international standard involving the registration, evaluation, authorization and restriction of chemicals such as the European Community Safety Regulations. For products composed of materials, reports are provided to customers in accordance with RoHS and REACH to control the use of environmentally hazardous substances contained in the products. excess. 2. All production materials purchased from suppliers will be reviewed and the supplier will issue a report on the hazardous substances contained in the material as a necessary document for material recognition. Materials that do not comply with RoHS/REACH will be returned and banned.	Analyze narrative	

Appendix 4. Comparison of TCFD disclosure projects

For	TCFD Disclosure Project	Corresponding chapter	Page Number
governance	Board oversight of climate-related risks and opportunities	4.1 Climate-related financial disclosures	52
	Management's role in assessing and managing climate-related risks and opportunities	4.1 Climate-related financial disclosures	52
Strategy	Short, medium and long-term climate-related risks and opportunities identified by the organization	4.1 Climate-related financial disclosures	52
	Describe the impact of climate-related risks and opportunities on the organization's business, strategic and financial planning.	4.1 Climate-related financial disclosures	52
	Organizational resilience strategically, taking into account different climate-related scenarios	4.1 Climate-related financial disclosures	52
risk management	The organization's processes for identifying and assessing climate-related risks	4.1 Climate-related financial disclosures	52
	The organization's processes for managing climate-related risks	4.1 Climate-related financial disclosures	52
	How processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management system	4.1 Climate-related financial disclosures	52
Metrics and Goals	Metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management processes	4.1 Climate-related financial disclosures	52
	Disclosure of Scope 1, Scope 2 and Scope 3 (if applicable) greenhouse gas emissions and related risks	4.1 Climate-related financial disclosures	52
	The objectives used by the organization to manage climate-related risks and opportunities, and its performance in implementing these objectives	4.1 Climate-related financial disclosures	52

Appendix 5: Communications Network Industry Sustainability Information Disclosure Form

serial number	index	Indicator type	Disclosure in 2023	unit
1	Total energy consumption, percentage of purchased electricity and renewable energy usage rate	Quantify	1. Total energy consumption: 23. 544 GJ 2. The percentage of purchased electricity is 99.74 % 3. Renewable energy usage rate 0 %	Billion joules (GJ) percentage(%)
2	Total water intake and total water consumption	Quantify	Total water intake : 23.03 thousand cubic meters Total water consumption : 4.18 thousand cubic meters	Thousand cubic meters
3	Weight of hazardous waste generated and percentage recycled	Quantify	Revealed in 4.6.1 Waste Disposal Contents	Metric tons (t), percentage(%)
4r	Explain the types, number and proportion of occupational accidents	Quantify	The category, number and rate of occupational accidents are all 0	Ratio (%), quantity
5	Disclosure of product life cycle management: including the weight of end-of-life products and electronic waste and the percentage of recycling (Note 1)	Quantify	The weight of end-of-life products and electronic waste is 296.309 metric tons Recycling percentage is 88%	Metric tons (t), percentage(%)
6	Description of risk management associated with the use of critical materials	Qualitative description	1. Materials are certified to be purchased in compliance with RoHS, a mandatory standard established by EU legislation. Its full name is the "Restriction of Hazardous Substances" (Restriction of Hazardous Substances) and REACH. An international standard involving the registration, evaluation, authorization and restriction of chemicals such as the European Community Safety Regulations. For products composed of materials, reports are provided to customers in accordance with RoHS and REACH to control the use of environmentally hazardous substances contained in the products. excess. 2. All production materials purchased from suppliers will be reviewed and the supplier will issue a report on the hazardous substances contained in the material as a necessary document for material recognition. Materials that do not comply with RoHS/REACH will be returned and banned.	not applicable
7	Total pecuniary losses resulting from legal proceedings related to anti-competitive conduct regulations	Quantify	No legal proceedings occurred, so the loss amount is 0	reporting currency
8	Output of main products by product category	Quantify	Wired communication products8 60 (thousands) Wireless communication products2 46 (thousands) Other products 1,300 (thousands)	Varies by product type

Note 1: Including the sale or other recycling of scraps, relevant instructions should be provided.

Appendix 6. Climate-related information of listed companies

1. Risks and opportunities that climate change poses to the company and the relevant response measures taken by the company

project	Chapters disclosed in the report
1. Describe board and management oversight and governance of climate-related risks and opportunities	4.1 Climate-related financial disclosures
2. Describe how the identified climate risks and opportunities impact the company's business, strategy and finances (short-term, medium-term, long-term)	4.1 Climate-related financial disclosures
3. Describing the financial impact of extreme climate events and transition actions	4.1 Climate-related financial disclosures
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system	4.1 Climate-related financial disclosures
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be described.	4.1 Climate-related financial disclosures
6. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	4.1 Climate-related financial disclosures
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing has not yet been implemented
8. If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning schedule, annual achievement progress and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the information should be explained. The source and quantity of offset carbon reduction credits or the quantity of renewable energy certificates (RECs).	4.1 Climate-related financial disclosures
9. Greenhouse Gas Inventory and Confirmation Status	Refer to the following table

Category 1	total emissions (metric tons CO2e)	density (metric tons CO2e/million yuan)	Believe in the organization	Believe the situation description
parent company	134.7923	0.0531	Industrial Technology Research Institute	Reasonable assurance level
Category 2	total emissions (metric tons CO2e)	density (metric tons CO2e/million yuan)		
parent company	3678.9705	1.4490		
Category 3	total emissions (metric tons CO2e)	density (metric tons CO2e/million yuan)		
parent company	723.1592	0.2848		