



Corporate ESG Report

YOKE[®]
Safety is our first priority[™]

While a Person Can Run Fast,
a Group of People Can Go Far

Time is on Our Side

Steven Hong





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Message from the Management

In 2024, the global economic environment continued to be affected by inflation, geopolitical tensions, and supply chain changes. Meanwhile, with the advancement of carbon pricing mechanisms in various countries, enterprises will also face more severe challenges. Facing these changes, Yoke continues to move forward steadily. In 2024, revenue reached NT\$3.48 billion, growing 15.60% compared to 2023, with increased market demand for fall arresters serving as the main driver of the Company's growth.

As a leading global manufacturer of safety components for fall protection, and industrial lifting hooks, innovation has always been our core competitive advantage. We are committed to promoting "Tech for Safety," utilizing digital technology to enhance safety value. As early as 2017, we pioneered the application of RFID digital chips to product production history and implemented inspection management to strengthen compliance and global worker safety. This forward-looking innovation strategy is highly aligned with the European Union's "Ecodesign for Sustainable Products Regulation" (ESPR) and Digital Product Passport (DPP) released in 2024, demonstrating Yoke's grasp of trends and leadership position.

Furthermore, based on the carbon footprint assessment results for three key products in 2023, it was confirmed that the main carbon emissions from products come from materials, accounting for approximately 68% to 82% of the product carbon footprint. Therefore, establishing a database of material carbon emissions information was listed as an important action plan in 2024. We have completed carbon emissions data filing for 60% of materials and integrated it into SAP ERP, with plans to achieve 90% by 2025. To assist supplier partners in joint carbon reduction efforts, we also held carbon emission briefings in 2024 to help suppliers understand CBAM (Carbon Border Adjustment Mechanism) related calculation rules and assessment resources. Through comprehensive carbon data establishment and supply chain collaboration, we not only view carbon emissions as another cost indicator, but can also further optimize material selection and product design to accelerate low-carbon transformation.

Creating safe value is Yoke's unwavering commitment. Through automation and smart manufacturing, we continuously enhance quality and expand production capacity. At the end of 2024, the plant at the Taichung City Precision Machinery Innovation Technology Park officially broke ground. In the future, smart manufacturing technology will be introduced to achieve more efficient production. We also secured NT\$5.28 billion in operating capital through a sustainability-linked syndicated credit facility, incorporating greenhouse gas emissions and energy management into the loan conditions to ensure that operational growth advances alongside sustainable development goals.

Safety is our first priority. Yoke's mission is to ensure that everyone in the world has the right to safety. We continue to "stay rooted in Taiwan, deploy globally, innovate through R&D, and pursue brand marketing," working hand in hand with employees, suppliers, and customers to provide value to the world that is both safe and sustainable.

Chairman

Steven Hong

In 2024, Yoke continued to advance automation development, encompassing programmable robotic arms, digital CCD vision recognition systems, and integrated process monitoring technology, and widely applied these advancements across major production lines, driving significant capacity increases and enhancing production efficiency and stability. While building intelligent automated factories and optimizing the work environment, Yoke emphasizes the importance of human-machine collaboration, enabling employees to transform from traditional machine operators to practitioners capable of troubleshooting, data analysis, and process optimization, allowing employees to gain higher value recognition through technological growth.

Yoke has been promoting digital transformation for many years, with mature implementation of management information systems. Product Lifecycle Management (PLM) comprehensively covers product development and engineering change processes, enabling the development of over 500 new products annually and doubling design change efficiency. Additionally, through the Statistical Process Control (SPC) system combined with supplier platforms, the scope of digital quality management has been further extended to the supply chain.

Due to increased production machinery and equipment and enhanced capacity, the total Scope 1 and Scope 2 greenhouse gas emissions in 2024 were 5,382.53 tonnes CO₂e, an increase of 464.09 tonnes CO₂e compared to 2023. We continue to promote energy conservation and carbon reduction. In 2024, we introduced three energy improvement projects, achieving a 3.1% electricity saving rate, and completed our first 300 kW solar power generation equipment, increasing our self-generated electricity ratio. In addition, employees actively participated in improvement suggestions. Among over 2,000 proposals, 18 proposals had carbon reduction benefits, collectively reducing 81.39 tons of CO₂e per year.

Yoke also continues to optimize the workplace environment. In 2024, through machinery and equipment upgrades, we reduced workplace noise from 80 decibels to 72 decibels, decreasing the number of employees exposed to noisy environments by 38.31%. In addition, we continue to expand the influence of “high-altitude work safety” education, promoting safety awareness through tree climbing experience courses. In 2024, 350 people benefited from these programs, and we added new items such as parent-child experiences and support for high-risk students.

With smart systems and carbon reduction the current global industrial trends, Yoke drives operational efficiency through digital transformation and automation, while also creating new value together with supply chain partners and employees. Through automation, human-machine collaboration, and data-driven decision-making, we continue moving toward a more sustainable development model to bring a safer future to society.

General Manager

Tom Lin



經營理念



Safety is our first priority™

Vision

Building a world-class company with firm profits and steady growth in the industrial safety component business.



Mission

To manufacture quality hooks and safety equipment and deliver superior safety protection for mankind regardless of time or place.



Corporate Sustainability Policy

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication

Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement

Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction

Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction and pollution prevention

Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being



Core Values

Accountability and integrity \ Appropriate decisions \ Acquire customer loyalty \ Active learning \ Aggressive innovation



Brand Slogan

"Safety is our first priority." This is YOKE's commitment to all YOKE product users. Delivering compliant products with reliable quality is the greatest assurance we have to offer for our customers.



Brand Story

YOKE means "connector," and during our beginning as a trading company, YOKE symbolized the connection between the customers and the manufacturing end. Today, it embodies the inseparable connection between our products and safety. Red is the standard color for industrial safety and warning for personnel safety. At the same time, the globe represents our worldwide distribution and our inspiration to become a respectable company with steady profit and growth in the global industry of industrial safety hooks.



Environmental Protection

- Yoke's third plant installed a solar power generation system with a capacity of 300 kW
- 4 energy-saving improvement projects saved 78,500 kWh and reduced carbon emissions by 157.25 tons of CO₂e
- 18 improvement proposals reduced carbon emissions by 81.39 tons CO₂e



Corporate Governance

- Revenue reached NT\$3.48 billion
- Completed carbon emissions information filing for 60% of materials
- Received the Silver Award in the Traditional Manufacturing Industry category of the Corporate Sustainability Report Awards from the Taiwan Institute for Sustainable Energy(8th consecutive year of recognition)

2024 Sustainability Performance Highlights



Note: For the complete list of all awards YOKE has won.



Social Inclusion

- Promoted high-altitude work safety education through tree climbing activities, conducting 10 sessions affecting 350 people
- 3 ergonomic improvements
- The entry-level salary for domestic employees is 1.27 times the minimum wage under the Labor Standards Act



Value of Innovation

- Invested NT\$96 million in R&D expenses
- Automation implementation in manufacturing processes, with an 88.16% increase in the number of robotic arms
- Accumulated 301 patents obtained

About the Report

The information regarding the preparation of 2024 Corporate ESG Report (the "Report") of YOKE Industrial Corp. ("YOKE") is as follows:

Reporting period

Yoke began to prepare and publish the corporate sustainability report each year in 2016. The reporting period of this report is from January 1 to December 31, 2024.

- Date of the previous publication: August 2024
- Date of the current publication: August 2025

Scope of disclosure

This report primarily discloses the information regarding our economic, social, and environmental performance, as well as the social performance of the YOKE Education Foundation. Additionally, as our Shanghai, United States, United Kingdom and Indonesia subsidiaries are merely our sales offices, they are not covered by in the disclosure boundaries, except the number of employees. Factories located in Taichung and Changhua are currently responsible for our major operations, and no separate disclosure will be made for these factories in the rest part of this Report. Additionally, in consideration of comparability of information, disclosures have been made primarily using data from the last five years, except for certain performance data not collected systematically, in which case only the 2024 data was reported.

Basis of disclosure

- GRI Sustainability Reporting Standards, GRI Standards 2021
- Sustainability Accounting Standards Board (SASB): Industrial Machinery & Goods (IG)
- International Integrated Reporting Framework

Management

A Disclosure Team comprising select individuals from various departments was assembled specifically for the preparation of the Report. A Disclosure Committee comprising heads of various departments was then assembled to verify the disclosures made by the Disclosure Team. Once verified, information was consolidated by the Executive Officer of the Human Resources Department into a report. A Review Committee headed by the Division Director of the Human Resource Department was assembled to review the compiled report before submitting it for final approval from the Chairman and General Manager.



Disclosure Team



Disclosure committee



Executive Officer



Review committee



Chairman

Description of disclosures

- The sustainability information and performance disclosed in this report are also simultaneously disclosed on Yoke's ESG official website (<http://esg.yoke.net/>).
- Financial data on products and operational performance has been disclosed based on financial reports audited by Deloitte Taiwan.
- Other data in this Report has been compiled by YOKE's Disclosure Team using descriptive statistics, rounded to the nearest integer. Regarding the operational locations disclosed in this report, except for local procurement information which is based on procurement in Taiwan, all other data is based on the Taichung-Changhua-Nantou region where the headquarters is located.

External assurance

This has been verified by SGS Taiwan Ltd. (SGS) in reference to the GRI Standards and the Moderate Assurance in Type 1, AA1000AS v3, to ensure compliance with the requirements for the Core disclosure principle of the GRI Standards (please refer to p.00 for the review report).

Contact information

You may contact us using the following methods if you have any question regarding the Report or would like to raise any suggestions to YOKE.

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Company address: No. 39, Gongyequ 33rd Road, Xitun District, Taichung City 40768

Tel: 04-23508088 ext. 1227

Email: jessica_chen@mail.yoke.net



Feature Story: “People-Centered” Approach to Smart Manufacturing

In 2024, Yoke achieved significant results in automation. Within our smart manufacturing blueprint, while focusing on promoting automated manufacturing, we adhere to a people-centered approach, ensuring that automated equipment not only enhances personnel efficiency but also emphasizes the importance of workforce safety and the workplace environment.

Automation Results

Yoke continues to develop its automation capabilities: the number of robotic arms increased by 88.16% compared to 2023, gradually reaching a scaled automated production stage. Meanwhile, key product development focused on SRL product assembly lines. The ALPHA-Webbing series product automated assembly line invested in 2023 was successfully optimized and put into mass production; in 2024, development of automated assembly for fall arrester products was also undertaken, with mass production expected to commence in Q1 2025. The product automation level is expected to increase from 20% to 40%, with continuous expansion planned.

Human-Centered: Improving Work Environment and Safety

Automated equipment has replaced traditional manual operations, significantly improving the work environment and safety. For example, in the iron forging production process, personnel previously used fixtures to handle high-temperature workpieces and place them into forging machines, exposing workers to high temperatures, noise, and heavy objects

during operations. In 2024, the implementation of robotic arms for loading and handling was completed, enabling avoidance of personnel working in such hazardous environments and protecting employee health and safety.

Key Factors in the Rapid Growth of Robotic Arms

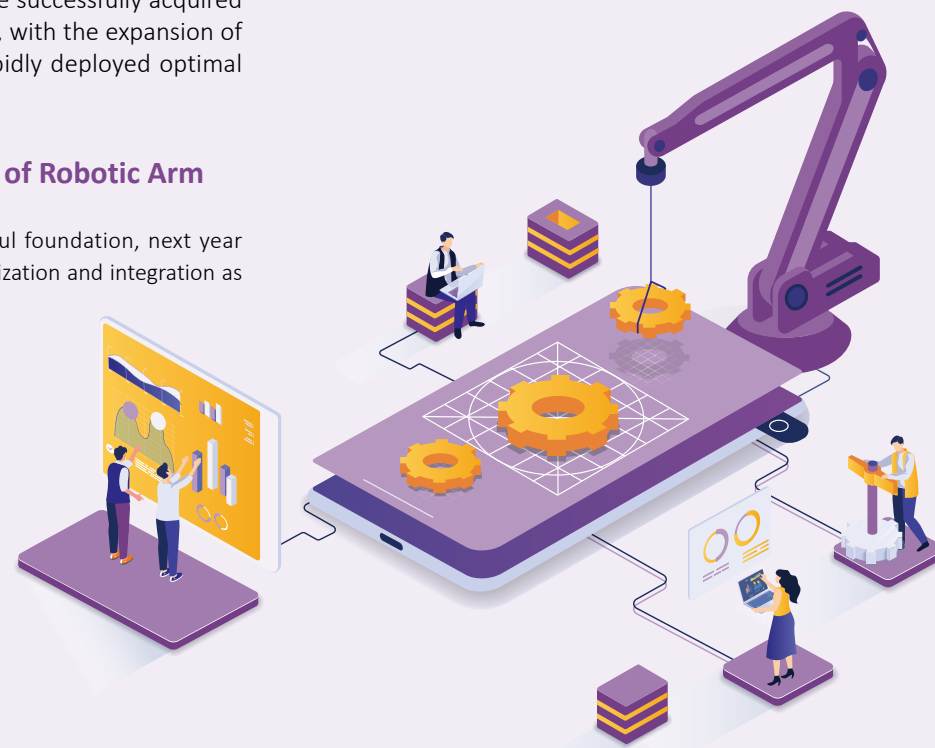
Robotic arms experienced growth to twice the previous year’s level this year. These achievements stem from the deep internalization of production standardization and rationalization within Yoke’s management. Therefore, through learning-based equipment selection in 2023, we successfully acquired a series of capabilities; this year, with the expansion of manufacturing facilities, we rapidly deployed optimal solutions.

2025 Projection: Addition of Robotic Arm Process Optimization

Building upon this year’s successful foundation, next year will add robotic arm process optimization and integration as key development directions.

Conclusion: Results Leading the Industry

Unlike our international peers who have an insufficient scope of investment in automation, Yoke, in its smart manufacturing plan for digital transformation, not only emphasizes talent and costs but also actively selects new technologies for implementation in production processes. These completed automated production systems have increased customer evaluations and their willingness to provide cooperation opportunities. Taking SRL products as an example, the order production quantity in 2024 grew 64% compared to the previous year.



Building the Foundation

Since 2016, digital transformation has been promoted, establishing a “continuous improvement culture” with full employee participation. Through the assistance of various digital systems (SAP, MES, PLM, etc.), operational processes have been optimized and manual operation time has been reduced. Since 2017, we have promoted the transformation from the traditional master-apprentice system to a “skill certification system” to ensure the accumulation and inheritance of manufacturing technology, and enhance employees’ skill levels and sense of value. In 2024, we introduced the SPC series for effective monitoring and prediction of potential quality risks. Starting from 2023, we digitized all manufacturing courses and established a cloud-based digital learning platform. In 2024, we continued to convert vast amounts of knowledge into audio-visual content for continuous accumulation and continuation, and systematically recorded the training effectiveness of on-site personnel.

Strong Expansion

Current execution phase: Since 2023, we have purchased robotic arms, initially prioritizing improvements in ergonomics to replace operations that easily cause work fatigue or injury, customizing automated standalone equipment, with a focus on fully automated production in the future. The SRL product assembly line continues to increase the penetration of automation. For N series products, in addition to investing in fully automated production for iron/aluminum forging operations, this effectively reduces on-site operational safety risks. In the product assembly process, AOI inspection equipment has also been added to ensure product quality. Through automation implementation, employee work patterns have changed accordingly. In 2025, we will continue to launch related training programs to train employees in learning operational skills related to automated equipment.

Building a Platform

Under the trend of gradually increasing automation ratios, we expect to achieve complete digitization of production information. Through comprehensive recording and utilization of various data, we aim to establish predictable operational and production models, with the ultimate goal of creating an intelligent command center to guide corporate smart decision-making.

The three-stage reform of “smart manufacturing,” in addition to improving production efficiency, is also expected to bring more value and a sense of achievement to on-site operators, allowing employees to grow in sync with company development, enhancing advanced technical and professional capabilities, thereby strengthening Yoke’s competitiveness and sustainable development capabilities.

Advancing Toward the “Carbon Pricing Era” - Strengthening Competitive Advantage Through Product Carbon Emission Information

Current Status and Progress of Product Carbon Information Development

Facing the arrival of the global “carbon pricing era,” Yoke is committed to strengthening the establishment of product carbon emission information, viewing it as an important strategy for enhancing competitiveness. This year, we have completed carbon information filing for 60% of materials and plan to reach 90% next year. Through this capability, we can stand out among our industry peers, providing customers with transparent and comprehensive carbon emission data, demonstrating corporate responsibility and commitment.

Carbon information development for new products is incorporated into consideration from the design stage. All materials are filed during the initial design phase to ensure the completeness of carbon data. For existing products, we advance the development work through continuous optimization processes. Before product mass production, carbon information undergoes data confirmation through PLM system integration, with the final carbon emissions estimation conducted by the carbon reduction team. In this process, we reference government-announced carbon emissions factors to ensure the accuracy and fairness of calculation results.



Integration and Application of Digital Platforms

Yoke’s carbon information platform is not an information island, but is deeply integrated with ERP systems, PLM systems, and the in-plant Agentflow series, achieving cross-system data circulation. These digital transformation efforts began in 2018 and have now gradually matured, laying the foundation for constructing a “Digital Operations Decision Center” in the future. Next year, we plan to further expand the carbon information platform, with integration of the energy capacity management system anticipated in 2025 to form a more comprehensive data management ecosystem.

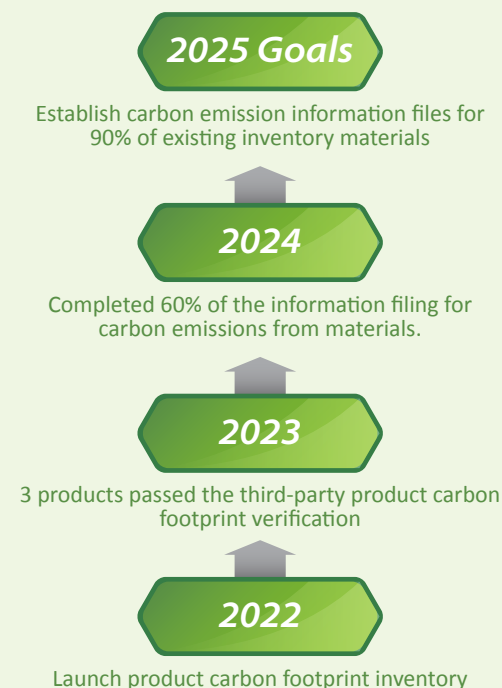
Future Applications of Carbon Information

The application prospects for carbon emissions data are broad, not only providing reference for internal decision-making but also becoming a core competitive advantage in customer interactions. When quoting to customers, we will simultaneously provide estimated carbon emissions data for products, helping customers achieve carbon neutrality goals in their supply chains. Currently, we have established carbon emissions data for raw materials and semi-finished products, and through ERP system integration, calculated the complete carbon emissions of finished products. This capability will become an important asset as we move toward sustainable operations.

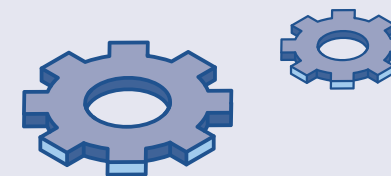


Long-term Goals and Outlook

In the future, Yoke will continue to deepen the integration of carbon information platforms with other systems to create an efficient and intelligent digital operational system. Our long-term goal is to establish a comprehensive digital operational decision center to achieve cross-departmental and cross-system data sharing and real-time analysis, helping enterprises gain competitive advantages in the “era of carbon pricing.” At the same time, we will continue to pursue carbon reduction innovation and make greater contributions to the sustainable development of the planet.



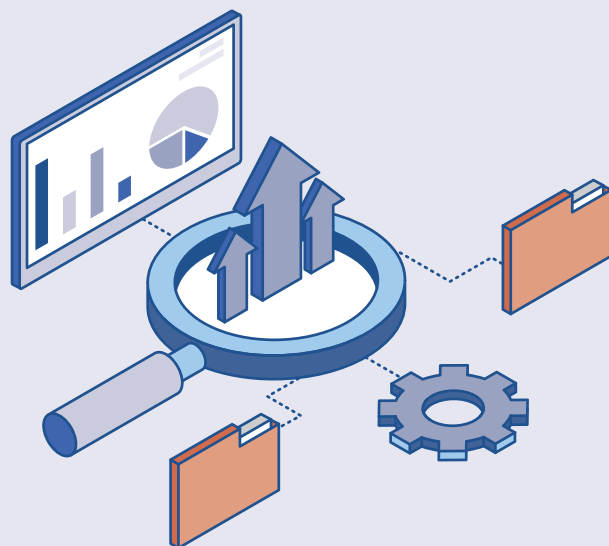
Supplier Empowerment - Assisting Suppliers in Enhancing CBAM Declaration Compliance



EU CBAM Implementation and Supply Chain Challenges

With the implementation of the EU Carbon Border Adjustment Mechanism (CBAM), global supply chains face increasingly stringent requirements for carbon emission data. Yoke not only possesses comprehensive CBAM declaration capabilities but also actively assists suppliers in enhancing their compliance, ensuring the entire supply chain meets international standards and providing comprehensive support to address this challenge.

Since 2023, Yoke has been able to provide complete CBAM data to customers and has demonstrated high levels of data transparency and compliance capabilities. Our efforts have not only strengthened our own competitiveness but also provided strong support for customers in supply chain carbon emissions compliance.



Specific Measures to Support Suppliers

To assist suppliers in successfully completing CBAM declarations, Yoke has implemented a series of measures:

1. Organizing information sessions

Multiple supplier information sessions have been held, inviting suppliers to gain an in-depth understanding of CBAM declaration requirements and processes. To date, 23% of suppliers have participated, and these promotional activities have effectively enhanced suppliers' awareness and capabilities.

2. Providing carbon data calculation templates and tools

Yoke provides easy-to-use carbon data collection templates and calculation tools to help suppliers quickly complete the data collection and calculations required for reporting.

3. Assisting in confirming reported information

To ensure data accuracy and consistency, all CBAM submissions from suppliers undergo thorough review and verification. To date, Yoke has successfully supported dozens of suppliers in completing their CBAM declarations, significantly improving overall compliance efficiency. These measures not only strengthened the accuracy of Yoke's own data but also effectively reduced the compliance burden on suppliers, helping them learn and grow. At the same time, suppliers' ability to provide complete declaration materials has also consolidated Yoke's competitive advantage with customers and in the market.

Growing Together, Leading Industry Upgrades

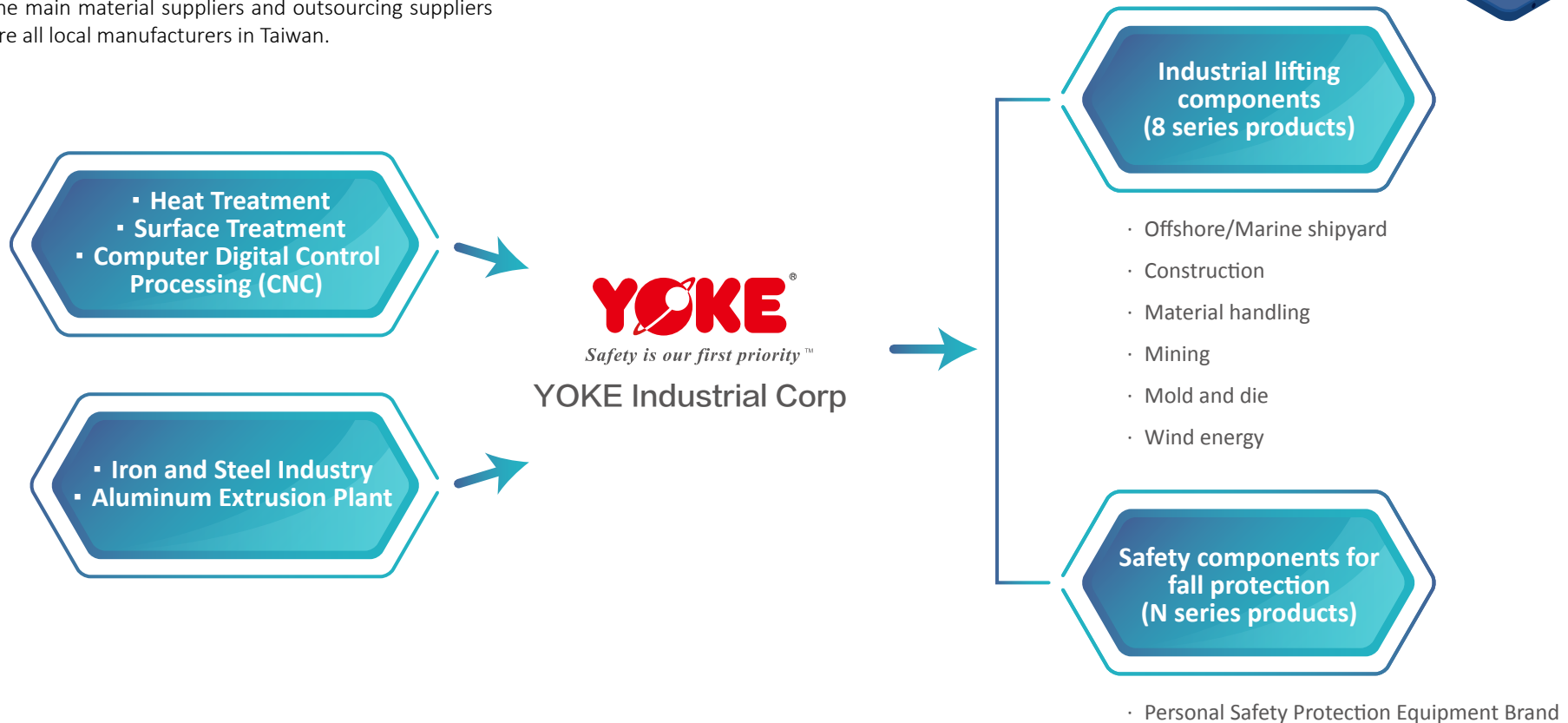
Yoke has always regarded suppliers as important partners, working together to promote the sustainable development of the entire supply chain. We believe that only through collaborative cooperation can we address the challenges of the "carbon pricing era" and lead the industry toward comprehensive upgrades. We will continue to invest resources and expertise, growing together with our suppliers to create a sustainable future.

Creating a Safety Value Chain

Process of Value Creation

The primary materials that YOKE uses are iron and aluminum, which, after heat treatment, surface treatment, appearance modification and assembly, become the final products. Industrial products are sold through distributors to 6 industries; personal products are designed and manufactured for major brands around the world. In the past 5 years, the average local procurement rate of YOKE reached 96.50%, and the main material suppliers and outsourcing suppliers are all local manufacturers in Taiwan.

We operate on the management philosophy of creating safety value and through our investments in six major forms of capital inputs and relevant efforts made through different value-added activities in our operations. We hope to create short-, medium- and long-term safety value expected by all stakeholders through our outcomes.



Capital Input and Output

Capital	Description	Inputs for 2024
Financial Capital	Through outstanding operation and management capacities, we strive for optimal financial performance.	<ul style="list-style-type: none"> Capital increase to NT\$1.454 billion.
Manufacturing Capital	By pursuing optimal process efficiency, we aim to achieve optimal manufacturing efficacy and yield rate.	<ul style="list-style-type: none"> Continuous improvement of product compliance and laboratory testing capabilities Reduction of the interval between downtime and recovery time of critical equipment by promoting the TPM project.
Human Capital	Selection of suitable talents and commitment to employee growth and development while providing competitive wages and benefits.	<ul style="list-style-type: none"> 527 full-time employees Minimum starting salary for Taiwan employees increased to NT\$35,000. Establish the corporate knowledge of R&D and engineering units. Implementation of the total suggestion system and monthly commendation of highlighted examples. Initiation of the safety and health management performance evaluation with various occupational safety KPIs.
Natural Capital	Through various energy resource improvement projects, we have committed to reducing the input of steel, energy, water, and waste generation.	<ul style="list-style-type: none"> Invested in three continuous improvement projects. Promoted energy-saving and carbon reduction improvement proposals.
Intellectual Capital	Enhance product competitiveness by implementing industrial safety "digitization", continuously expanding the application of high-strength materials, acquiring mechanism design patents, and passing product validation.	<ul style="list-style-type: none"> R&D costs: NT\$ 96 million Continuously implemented industrial safety "digitization". Continued to invest in 3 industry-academia cooperation projects Invested in sports product development Filed 67 patent applications
Social Capital	By promoting the upgrade of local industries, we facilitate mutual growth for relevant sectors and give back to neighboring communities with the profit from our operations.	<ul style="list-style-type: none"> Continue to adopt local procurement as the main procurement policy. Continuously engaged in collaborative improvement with strategic partners. Invested NT\$2.06 million in various programs to promote social co-prosperity.



Business Opportunity Management Digitalization

Innovation management

Information security

Quality management

Climate strategy

R&D Process Standardization

Outputs for 2024

- Groundbreaking ceremony for the Precision Machinery Park factory, with plans to establish intelligent production systems.



- Average monthly repair time of 24.4 hours.
- Extended MTBF by 965 hours



- Average annual output per person was NT\$6,609,700.
- Established 75 E-Learning courses on R&D and engineering professional knowledge and skills.
- Total number of improvement proposals reached 2,232.
- Average lost-time for each incident of disabling injury came to 1 days



- The electricity saving results in 2024 saw a reduction of 157.056 tons CO₂e/year.
- In 2024, 18 energy-saving and carbon reduction improvement proposals were implemented, with carbon reduction benefits of 81.39 tons CO₂e/year.



- Product RFID embedding project, executing 6,110 design change operations.
- Industry-academia collaboration to develop materials, removing 4 hours of thermal processing time from each fall housing, reducing overall deformation.
- Acquired 301 patents accumulatively in 2024.



- Local procurement reached 92.39% in 2024
- 5 suppliers passed salt spray test guidance in 2024.
- Organized 10 tree climbing activities to convey the concepts of high-altitude safety education.



Outcomes for 2024

- Expansion of overseas presence, already with subsidiaries or joint ventures in 9 countries.

- Completed 11 equipment improvement and optimization projects, with actual benefits saving costs of NT\$1,198,500.

- Overall satisfaction of Taiwanese employees increased by 0.06 over 2023 to 3.83.
- Total benefits of improvement suggestions at NT\$3.254 million.
- Disabling injury frequency rate decreased by 0.96; we continuously strengthen safety protection devices and reduce personnel contact through automation to lower operational risks.

- Enhanced organizational operating resilience through energy and water conservation.

- Transformed 95% of series 8 into embedded products.
- Accelerated product development to quickly respond to customer needs and reduce the lead-time from development to mass production.

- Expanded the energy of the local lifting rigging industry and instilled safety concepts in schoolchildren from an early age, affecting 350 people.

Corresponding chapter

5-2 Enhanced operational performance

3-4 Quality certification standards
3-5 Robust quality management
3-6 Ongoing improvement of production procedures

6-1 Sourcing of outstanding talents
6-2 Implementing employee care
6-3 In-depth Talent Development and Nurturing
6-4 Enhancing ESH
6-5 Health promotion

7-4 Greenhouse gas and energy management
7-5 Water resources and waste management

1-2 Product overview
3-2 R&D, innovation and growth

8-2 Encouraging volunteer service
4-2 Leading industrial upgrades

About YOKE

1-1 Introduction to YOKE

1-2 Product Overview



1-1 Introduction to YOKE

-Pioneer of the Safety Value-

Yoke was established in 1985 and is a professional manufacturer of industrial lifting rigging accessories and personal safety protective equipment. We are committed to fulfilling our mission of “Through quality hooks, anytime and anywhere, empowering humanity with safety assurance.” From technology, products, and processes, to organization and marketing, we demonstrate our pursuit of excellence in sustainable safety value. Our products are divided into 2 major series - industrial lifting rigging accessories (8 series) and personal safety protective equipment (N series).

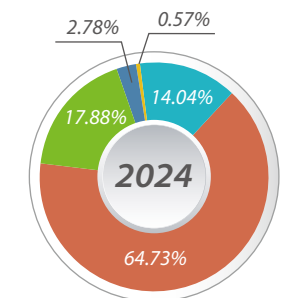
Yoke initially started with a business model based on trading and virtual manufacturing. Since 1996, we have competed in the global industrial lifting rigging accessories market with our own brand “YOKE,” and also manufactured products for major Personal Safety Protection Equipment brands worldwide through OEM methods. We continue to create value for global industrial safety through core technologies such as product design, quality certification, and material research and development. In recent years, we initiated product “digital transformation” and successfully developed “Tech for Safety” technologies and products. Through RFID chip embedding technology and cloud software assistance, we are leading the transformation of the industrial safety industry. We continuously implement our business philosophy of “pursuing excellence in quality, continuous innovation and R&D, ongoing management improvement, and creating customer satisfaction.”

Name of Company	YOKE INDUSTRIAL CORP.
Chairman	Steven Hong
Established in	1985
Headquarters	No. 39, Gongyequ 33rd Rd., Xitun Dist., Taichung City
Domestic Locations	Plant I: No. 39, Gongyequ 33rd Rd., Xitun Dist., Taichung City Plant II: No. 10-1, Gongyequ 3rd Rd., Xitun Dist., Taichung City Plant III: No. 63, Xinggong Rd., Shengang Township, Changhua County Plant IV: No. 29, Huangong 6th Rd., Lukang Township, Changhua County Plant V: No. 46, Gongyequ 16th Rd., Xitun Dist., Taichung City
Overseas Locations	Subsidiaries: China, United States, United Kingdom, and Indonesia Joint-ventures (Jvs): Germany, Canada, South Korea, Thailand, and Singapore Distributor: Covering 50 countries and 102 distributors worldwide.
Sales Proportion	Americas accounted for 64.73%, Europe 14.04%, Asia 17.88%, Oceania 0.78%, and Africa 0.57%.
Capital Size	NT\$ 1.454 billion (2024/12/31)
Number of Employees	554 (527 in Taiwan, 27 overseas)
Revenue	NT\$ 3.480 billion (2024)

•Product sales regions



•2024 Product Sales Proportion (by region)



Europe North America
Asia Oceania Africa

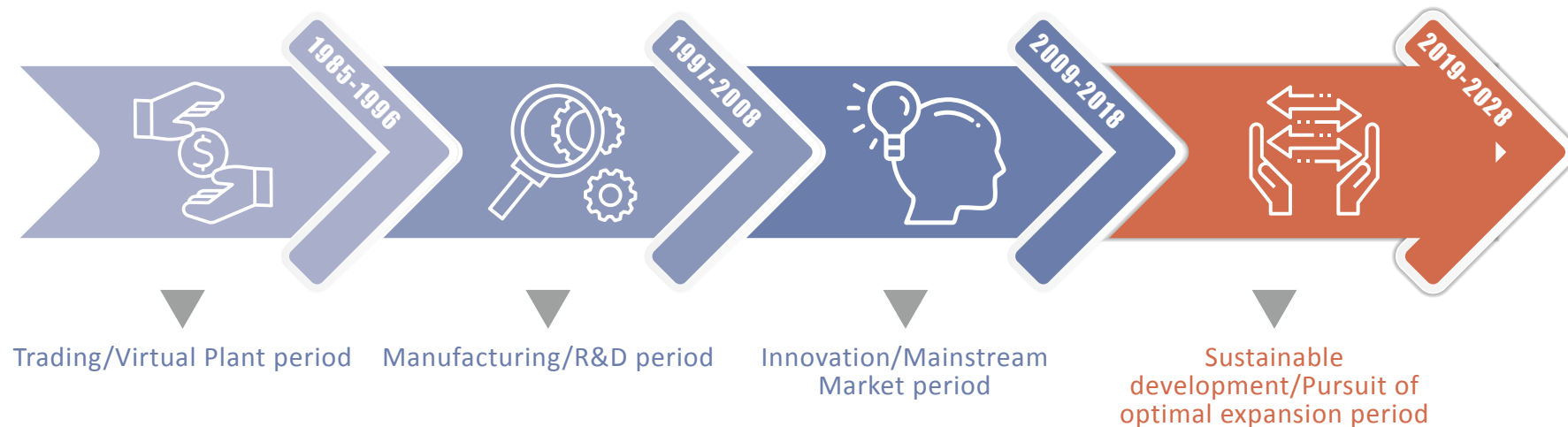
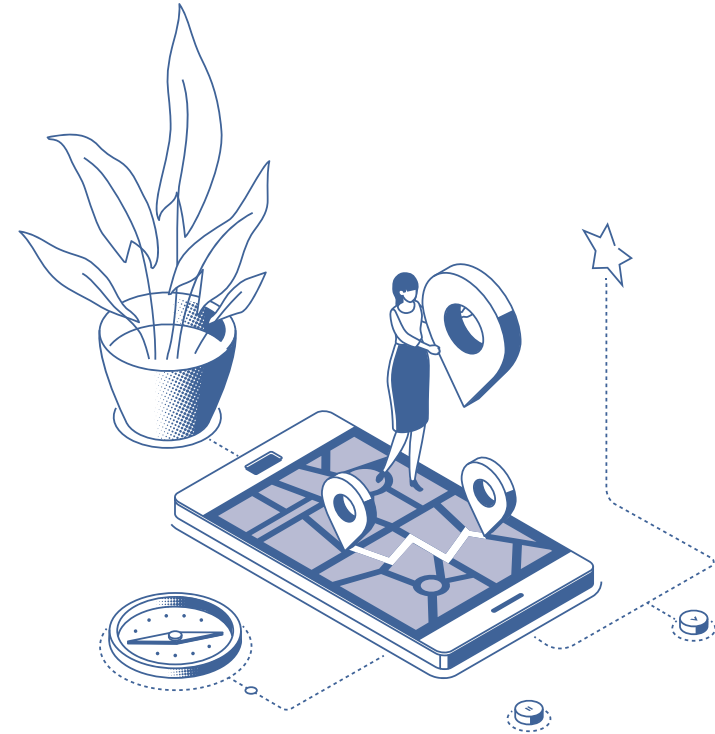
-Path of Development-

The path of YOKE's development is characterized by four different phases, as the Company adjusted its operational model based on the concept of a "niche-based mainstream market." In 2019, the Company reformulated its operational strategy with the goal of pursuing optimized expansion, actively investing in digital transformation of products, including production records, maintenance, operation and usage, etc., in compliance with global occupational safety standards. Through platform integration and application of cloud-based high technology, the Company actively promotes digitalization of industrial safety.

To respond to revenue growth planning, master key manufacturing processes, and increase the in-house production rate, the Company established Plant 5 and Plant 4 in 2023, successively expanded production equipment, and introduced multiple automation technologies to enhance the automation level, production efficiency, and product quality of production lines. The Taichung City Precision Machinery Innovation Technology Park facility officially commenced construction in 2024, and it is expected to be completed and operational by 2027.



Milestones Membership associations



1-2 Product Overview

Yoke's core value is "Creating Industrial Safety Environments." In the lifting hook industry, quality is a matter of "life safety." We not only manufacture safe hooks but also ensure excellent quality through innovative R&D and manufacturing technology. In recent years, we have continuously promoted "Safety Digitalization" products, embedding digital chips into safety hooks and using APP inspections to address potential human errors in traditional paper records, solving the long-standing pain point of lifting safety concerns and creating new industrial safety standards.

Yoke continues to create safety value for global customers and users. Product categories can be divided by application into "Industrial lifting components" and "Safety components for fall protection," or referred to as two major product lines: "8 Series" and "N Series."

-Featured Patented Products-

Yoke focuses on advancing technology in the industrial safety field. With a "people-oriented" safety value design philosophy, we continue to invest in R&D capabilities, expanding into sports and leisure/construction fields, modularizing fall arrester functions, and developing explosion-proof RFID TAG product lines, earning recognition through multiple international patents.

Please learn about Yoke's patented products through our memory game!



-Production Capacity-

Unit: MT	Annual Production Capacity for 2023	Annual Production Capacity for 2024
8 series products	2,159.78	1,717.08
N series products	2,907.46	4,090.25
Total	5,067.24	5,807.34

Note: Due to significant differences among various product series, weight is used as the basis for disclosing production volume of each product series.



Industrial Lifting Components

Safety Components for Fall Protection

Brand

Our own brand, YOKE
Sales in 50 countries worldwide

Major global personal safety protection brands
Key component manufacturer

Product Functions

- Industrial lifting hooks and accessories that ensure “operational safety”

- High-altitude fall protection safety equipment and accessories that protect “personal safety”

Product Category

- Swivel hoist hook
- Shackle
- Angular contact swivel
- Grade 80 lifting chain fitting
- Grade 100 lifting chain fitting
- Wire rope clip
- Lifting point
- Yellow snatch block

- Rope snaps
- D rings/Buckles/Adjusters
- Steel/Aluminum components
- Carabiners
- Self retracting lifeline (SRL)

Application

- Offshore/Marine shipyard
- Construction
- Material handling
- Mining
- Mold and die
- Wind energy

- Application of various personal fall arrest systems (PFAS)



-Production Capacity-

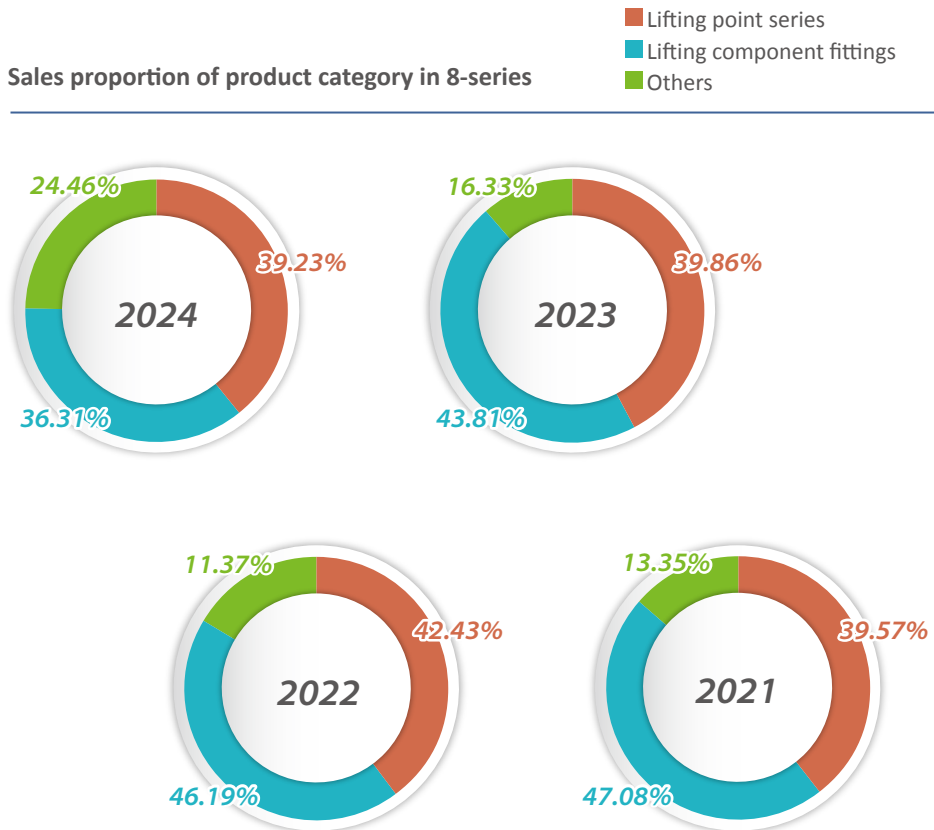
Yoke provides customers with comprehensive channels and services globally through subsidiaries, joint ventures, and distributors in various regions, selling its proprietary “YOKE” brand products in 50 countries worldwide.

In 2024, among 8 series products, “lifting eye bolts” had the highest annual sales proportion at 39.23%.

In 2024, the European Union officially published the “Ecodesign for Sustainable Products Regulation (ESPR),” which establishes regulations and implementation timelines for requirements regarding product eco-design and the implementation of Digital Product Passport (DPP) measures. Since 2017, Yoke has been leading the industry in promoting “Tech for Safety,” using digitalization to enhance safety value. All series of lifting and hoisting products are now 100% equipped with safety hooks embedded with RFID digital chips or stainless steel digital tags, combined with the third-party RiConnect equipment asset compliance management platform using cloud technology. This paperless approach traces product manufacturing history and implements compliance management processes for equipment inspection, maintenance, and other document management procedures, addressing long-standing industry pain points and enhancing global worker safety protection.

Additionally, digital solutions have been successfully implemented across multiple industry-leading enterprises, including the world’s largest oil company and the world’s second-largest wind power company. Since the oil and wind power industries involve high-altitude operations and heavy equipment handling, any equipment failure or management oversight could lead to serious safety incidents. Therefore, compliance requirements are extremely stringent. In 2024, BlueSupra’s digital products were successfully specified into the asset equipment compliance management and monitoring systems of these sectors, strengthening equipment maintenance and safety management. This recognition from the world’s top energy industries carries highly significant benchmark value. Moving forward, we will continue to promote data-driven safe operating environments globally, delivering safer and more efficient operational experiences for end users across different industries.

Sales proportion of product category in 8-series



BlueSupra—Yoke Digital Products

Since 2017, Yoke has utilized SupraNano digital chips (compliant with NFC communication protocols), embedded in industrial lifting components and tags, to enhance safety management efficiency.

TECH FOR SAFETY



Embedded Products

Combined with the “RiConnect App,” these products enable traceability of production history, inspection and maintenance records, replacing the pain points of paper-based management where record omissions, label damage and loss make equipment status difficult to track, thereby improving safety management efficiency.



SupraTag

Stainless steel tags with built-in SupraNano chips that have passed rigorous testing for waterproofing, corrosion resistance, and explosion-proofing, applicable to different countries and regulations globally, replacing easily damaged traditional labels to ensure long-term readability of equipment information.

-Safety Components for Fall Protection—N Series Products-

Yoke's "N series" products provide complete equipment sets and components to major global personal protective equipment brands, maintaining long-term stable supply advantages. In 2024, N series products' annual sales were dominated by component categories at 56.12%, primarily rope connectors and hooks; mechanism categories showed growth compared to the previous year, mainly due to increased demand for Self-Retracting Lifeline (SRL) components for fall protection in high-altitude operations.

In response to new customer demands and emerging market growth, Yoke's SRL series sales reached a record high in 2024, growing 66.67% compared to 2023, primarily due to launching products compliant with the latest version of US regulations, achieving breakthrough growth in both North America and emerging markets.

Diversified products with fall arresters covering mainstream specifications

We have developed 30 product lines and 120 product models. Our products cover the main dimensions and applications of commercially available products and continue to expand to meet the safety needs of different users. In 2024, we further developed "rescue tripods" that can be used independently or in combination with SRL. Multiple extended specifications are manufactured according to different application scopes, evolving from a single product toward more comprehensive safety solutions.

Forward-looking deployment ensuring product compliance advantages

Yoke has always tested the latest version specifications in advance. In 2024, we launched fall arresters compliant with the new US standard ANSI Z359.14-2021 certification requirements. We have also proactively deployed conversion testing for the new European standard EN360:2024 version, and expect to complete sample testing in the first quarter of 2025.

Value-added patents, market recognition and increased demand

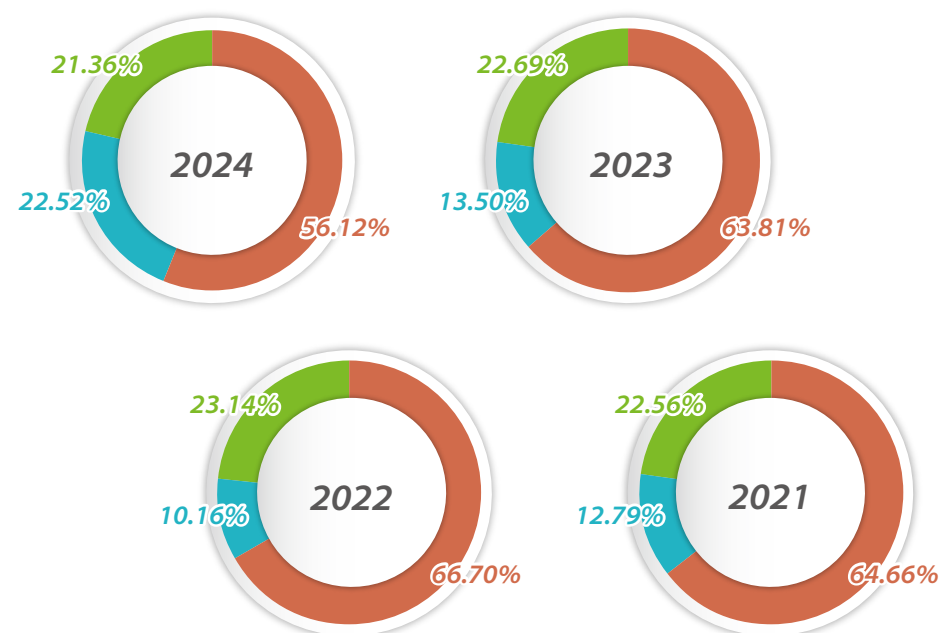
N series products and SRL applied for patents during product development, continuously expanding patent deployment. Leveraging patent technology advantages, we enhance customer trust and market demand. In 2024, patented products accounted for 20% of N and SRL series product revenue.

Exploring new fields with professional tree climbing protection

In Europe and America, tree climbing, pruning, and maintenance operations are regarded as professional work with established occupational safety standards. Yoke's "Sports and Recreational Tree Climbing Series" product development initiated 53 projects in 2023 and 48 projects in 2024. Related projects are expected to be completed progressively within 3 years. Combining years of development and manufacturing experience with new field requirements, we develop suitable protective equipment for professional tree climbing workers or recreational enthusiasts.

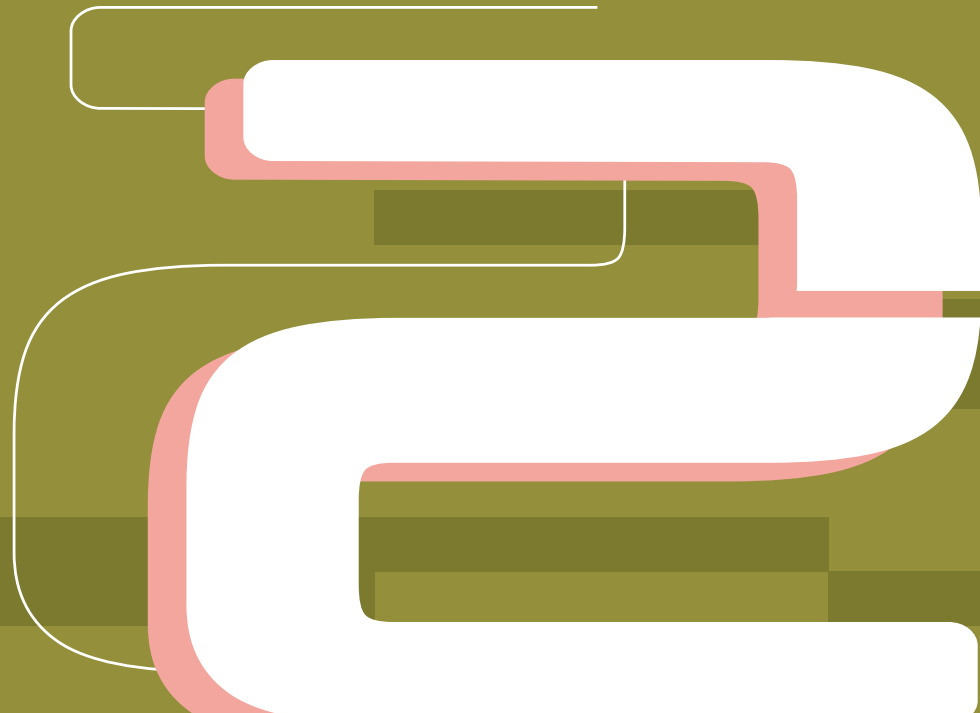
Sales proportion of product category in N-series

Components Devices Others



Management of Sustainability Issues

- 2-1 Sustainable Development Organization and Management
- 2-2 Stakeholder Identification and Engagement
- 2-3 Materiality Analysis
- 2-4 Correspondence of Material Issues

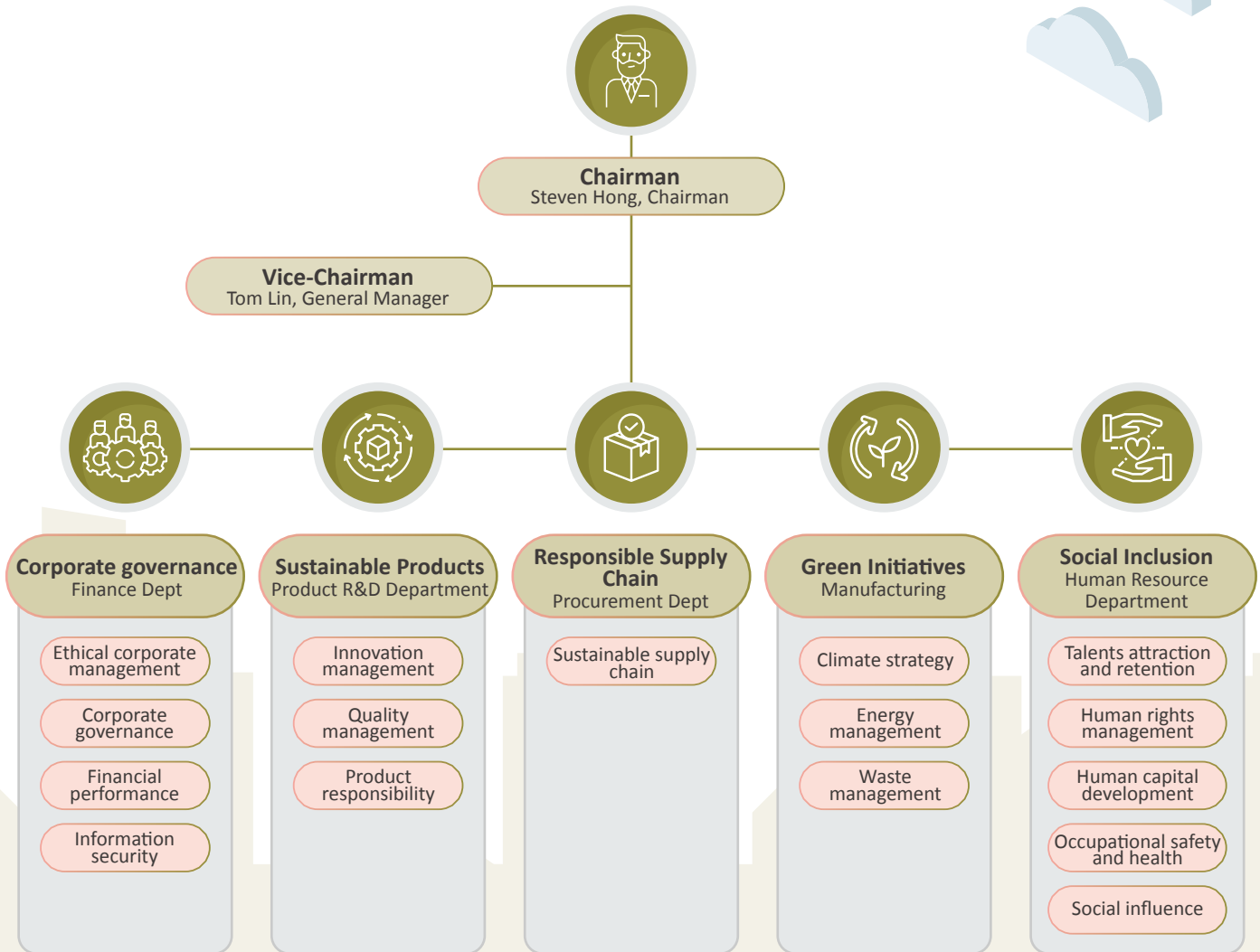


2-1 Sustainable Development Organization and Management

We established its Sustainable Development Committee (SDC) with five working groups in 2019, with the chairman being the committee chair, the general manager the vice committee chair, and managers and above officers the committee members. We convene annual sustainability strategy meetings each year, setting targets based on important disclosure topics, with each group developing action plans. In 2024, meetings were held in June and September to report on target implementation status.

In addition, we have also arranged regular workshops on relevant topics of sustainability for the committee so that committee members can gain more knowledge on sustainability and learn from other benchmark enterprises. To strengthen employees' awareness of corporate sustainability values, all new employees must complete a sustainability development introduction course within three months of the start of their employment.

Sustainable Development Committee



2-2 Stakeholder Identification and Engagement





-Identify Important Stakeholders-

We maintain constant interaction with stakeholders to build a communication and response mechanism on sustainability issues. We also identify stakeholders through the five attributes of stakeholders : responsibility, influence, tension, dependency, and diverse perspectives of AA1000 SES. After the departmental assessment and discussion a few years ago, we determined the key stakeholder groups.

After discussion with the functional managers, we confirmed that there is no significant change in the identification results of the existing stakeholders, understood their concerns about YOKE, and reported to the General manager for approval, the important stakeholders in 2024 were identified as shareholders, customers, employees, suppliers, etc.

-Engagement With Key Stakeholders-

The significance of each identified stakeholder group and the way in which they interact with the Company differs. As such, different departments engage with different stakeholders through various methods of communication. In 2024 we continued with these various methods of communication and engagement and the results were recorded

Types of Stakeholders		Accountable Departments	Implications to YOKE	Method/Frequency of Engagement	Results
	Shareholders Guardian of safety value	Finance Dept	YOKE commits financial, intellectual, manpower, manufacturing, social and environmental capital into establishing its distinctive safety awareness.	Shareholders' meeting (annual) Board of directors meeting (quarterly) Strategy meetings (annual)	One shareholders' meetings and four Board of Directors meetings were held, along with a year-end strategy meeting to verify our annual operating objectives for 2024.
	Customers Promoter of safety value	8 sales Department/ N sales Department	Purchasing YOKE's products help promote safety awareness to industrial applications and individuals and to far corners of the world.	Exhibition/video conference with customers Customer satisfaction survey (annual) Complaint handling (at any time)	Trade fair participations: 8 Sales Dept 35 times and N Sales Dept 6 time. Maintained intensive communication with customers through videoconferencing, accelerated product development schedule, and effectively enhanced work efficiency. The customer complaint closure rate was 100%
	Employees Enforcer of safety value	Human Resource Department	Through responsible R&D, manufacturing and supporting service, YOKE makes safety an inherent value of all its products.	Safe and health committee (quarterly) Labor-management conference (quarterly) Employee satisfaction survey (annual)	Four Safety and Health Committee meetings and four labor-management meetings were held. The overall satisfaction rating was 3.83 out of 5.
	Suppliers Collaborator of safety value	Procurement Dept	Working with YOKE helps improve a business' product capabilities and brings value (in the form of added safety) to the overall industry.	Supplier Evaluation (annual) Supplier Audit (annual) Supplier Counseling (project)	We evaluated 55 suppliers and audited 255 suppliers.



In consideration of the significance to YOKE of individual stakeholder groups, the sustainability issues that concern them, and their expectations, by combining the idea of sustainable impact assessment, we included their opinions in managing each sustainability issue to get twice the result with half the effort so as to maximize the power of sustainability through collaboration with stakeholders.

Stakeholders	Introspection and Response	Short-term Plan	Long-term Strategy
 <p>Shareholders</p>	To establish links to environment, society, and corporate governance through the aspect of operational strategy to build a foundation and momentum for sustainable development. Instead of short-term profits, we will focus on our pursuit of long-term optimization regarding stakeholder interests.	In response to future growth plans, the Company has initiated a three-region plant expansion project, continuously investing in intelligent production to enhance production quality and efficiency, and continuously optimizing and systematizing R&D management processes to accelerate R&D design capabilities and competitiveness. The Company continues to engage in industry-academia collaboration to assist in enhancing technical capabilities, creating a more competitive operating environment and product advantages to break through market challenges and achieve counter-trend growth.	We will continue to promote the market demand for new products and optimize the manufacturing process through industry-academia cooperation and smart manufacturing, so as to reduce the use of materials and consumption of YOKE products and move towards sustainable manufacturing. In line with the government's 2050 net-zero carbon emissions policy target, the plans for the construction of the new plant incorporate green building design and solar power generation installation.
 <p>Customers</p>	With a focus on user safety, we create safety value for products through R&D, procurement, and manufacturing and enforce the management of sustainability issues and validation of product standards to provide customers with trustworthy safety products and corporate commitment.	The Company continues to maintain high-standard quality management systems to meet customer expectations for products. In response to the latest product safety certifications in Europe and the United States, the Company completes product certification testing and submission ahead of schedule to meet product shipment requirements and ensure the safety of end users. In response to international carbon reduction trends and the impact of CBAM regulations, the Company has established a product carbon footprint calculation mechanism.	We will continue to optimize the marketing power of Salesforce and SAP ERP to grasp customer needs and market trends; we will continue to improve our internal environment and promote various measures for sustainable development to create a sustainable enterprise and build a sustainable brand image in the hook industry.
 <p>Employees</p>	Starting from competence management, we strive to recruit suitable talents while planning a comprehensive mentor system to help new employees acclimatize themselves to their work environment. In addition, YOKE invests in education and training to equip employees with the necessary professional skills and provides physiological and psychological care to enhance the workplace.	Adhering to our aim of being a "people-oriented" enterprise, we have introduced automated production models, continued the mentorship system, promoted education and training, and implemented factory skills certification, providing equal treatment to employees. At the same time, through the introduction of Employee Assistance Programs (EAP), we provide timely care for employees and create a quality workplace where employees enjoy working.	In light of YOKE's 2028 operational growth strategy, we will continue to improve upon our talent recruitment and compensation management, attract outstanding talents and foster positive labor relations through comprehensive talent development planning and execution whilst building a friendly and healthy workplace.
 <p>Suppliers</p>	Working with our suppliers to jointly construct and shape the domestic industry for safety hooks has always been YOKE's long-term goal for local commitment. And as such, we provide management and customized assistance mechanism for our suppliers in order to bolster their competitiveness in the market.	To invite key material suppliers to participate in the developmental phase for new products so as to accelerate product development. In addition, we will provide online queries for long-term orders through production scheduling so that suppliers can estimate their quantity and delivery of shipments for relevant production arrangements to be made to improve the rate and accuracy of deliveries. Through requirements such as supplier codes of conduct, we enhance suppliers' performance in environmental and social aspects, working hand in hand with suppliers toward sustainable development.	To expand the scope of depth of collaborative improvement with our strategic partners while establishing a supplier information platform to provide information in real time, which will facilitate supplier operation improvement, bolster their competitiveness, and promote overall growth for the industry. In response to CBAM impacts, we work hand in hand with suppliers to actively reduce carbon emissions and maintain product competitiveness.

2-3 Materiality Analysis

Yoke conducts materiality analysis annually, continuously incorporating the results into important considerations for operational strategies and short-, medium-, and long-term goals. In 2024, based on “GRI 3: Material Topics 2021” and referencing the “Double Materiality” principle of the European Sustainability Reporting Standards (ESRS), we implemented a 5-stage identification process to assess the impacts of various sustainability topics on society, the environment, and our own operations, determining the material sustainability topics to be prioritized for reporting.

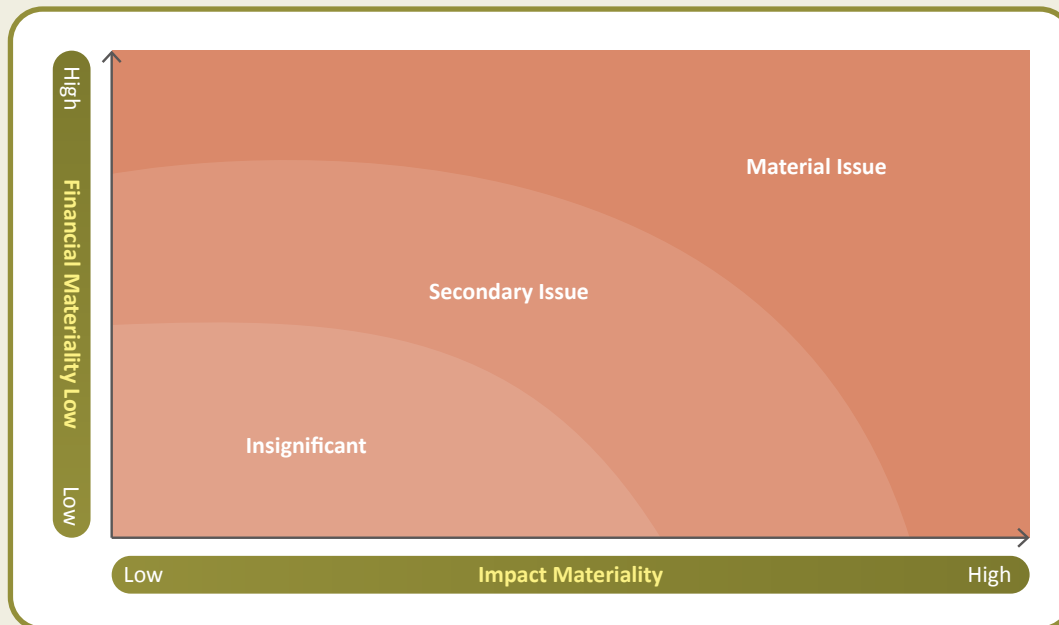
Based on Yoke’s operational activities, business relationships, and stakeholder profiles, relevant sustainability issues are collected with reference to global sustainability reporting standards (GRI, SASB, TCFD) and international sustainability assessment indicators. Yoke’s Sustainability Committee and relevant senior managers then analyze the degree of actual or potential, positive or negative impacts that each issue has on the economy, environment, and people (including human rights) within Yoke’s operational activities and business relationships.

They quantify the degree of impact these issues have on the Company’s own operations, and through further discussion, prioritize the issues according to their materiality. Finally, after discussion by the Sustainability Committee, material sustainability issues are confirmed, with priority given to disclosing related target planning and management effectiveness.

1	Understand the Organization’S Context	<ul style="list-style-type: none"> Identify key stakeholders (4 groups) Gather sustainability issues (19 topics)
2	Identify Actual and Potential Impacts	<ul style="list-style-type: none"> Considering the effectiveness of current management approaches and the key concerns raised during stakeholder engagement processes, the most significant actual or potential, positive or negative impacts of each issue within the value chain are identified one by one.
3	Impact Assessment	<ul style="list-style-type: none"> Impact Materiality: Assess the degree of impact on external parties (i.e., “severity” or “benefit level”) and the proximity of occurrence timing (i.e., “likelihood”). <ul style="list-style-type: none"> ◎ Impact Materiality of Negative Impacts: Severity (scale, scope, remediability) × Likelihood ◎ Impact Materiality of Positive Impacts: Benefit Level (scale, scope) × Likelihood Financial Materiality: After identifying the impacts of each issue, further assess the potential effects these impacts may have on the Company’s own operations, using revenue percentage as the measurement basis, namely “operational impact level” and the proximity of occurrence timing (i.e., “likelihood”). <ul style="list-style-type: none"> ◎ Financial Materiality: Operational Impact Level × Likelihood
4	Ranking Impact Significance	<ul style="list-style-type: none"> To identify the materiality of each issue, after consolidating the positive and negative impact levels of each issue and conducting ranking, issues that meet the criteria of “high impact materiality” or “high financial materiality” are listed as relatively significant material issues.
5	Determine Material Sustainability Issues	<ul style="list-style-type: none"> The Sustainability Committee discussed and decided on the material topics to be prioritized for disclosure (confirming 9 material topics). Correspond to GRI topics/disclosure indicators (corresponding to 11 GRI topic standards and 3 self-defined topics) Correspond to SASB industry metrics: Resource Transformation-Industrial Machinery and Goods

-Prioritize Material Issues for Disclosure-

Based on the sustainability impact analysis results, the topics with significant positive impacts are “Innovation Management, Product Responsibility, Human Capital Development, Quality Management, Talent Attraction and Retention, Climate Strategy, and Sustainable Supply Chain” - 7 topics in total. The topics with significant negative impacts are “Information Security, Sustainable Supply Chain, Climate Strategy, Occupational Safety and Health, and Talent Attraction and Retention” - 5 topics in total. After comprehensive discussion and evaluation by the Sustainability Committee, these were identified as the material topics to be prioritized for reporting in this report, with management approaches and current results disclosed within this report. Compared to the previous year, the content of the material topics remains unchanged, with only adjustments in ranking, and no significant overall changes.



Sorting	Impact Materiality		Financial Materiality		Double Materiality	
	Negative	Positive	Negative	Positive	Negative	Positive
1	Information security	Quality management	Information security	Innovation management	Information security	Innovation management
2	Sustainable supply chain	Product responsibility	Occupational safety and health	Product responsibility	Sustainable supply chain	Product responsibility
3	Climate strategy	Human capital development	Sustainable supply chain	Human capital development	Climate strategy	Human capital development
4	Occupational safety and health	Innovation management	Climate strategy	Talents attraction and retention	Occupational safety and health	Quality management
5	Ethical corporate management	Sustainable supply chain	Talents attraction and retention	Quality management	Talents attraction and retention	Talents attraction and retention
6	Diversity and inclusion	Climate strategy	Product responsibility	Climate strategy	Energy management	Climate strategy
7	Energy management	Talents attraction and retention	Innovation management	Information security	Ethical corporate management	Sustainable supply chain
8	Human capital development	Diversity and inclusion	Quality management	Ethical corporate management	Diversity and inclusion	Diversity and inclusion
9	Talents attraction and retention	Occupational safety and health	Energy management	Occupational safety and health	Product responsibility	Occupational safety and health
10	Product responsibility	Energy management	Ethical corporate management	Diversity and inclusion	Quality management	Energy management
11	Quality management	Product Marketing	Diversity and inclusion	Sustainable supply chain	Human capital development	Information security
12	Innovation management	Information security	Human capital development	Energy management	Innovation management	Ethical corporate management
13	Protection of Privacy	Ethical corporate management	Social influence	Social influence	Protection of Privacy	Product Marketing
14	Air pollution management	Social influence	Product Marketing	Product Marketing	Social influence	Social influence
15	Social influence	Air pollution management	Protection of Privacy	Protection of Privacy	Product Marketing	Protection of Privacy
16	Water stewardship	Waste management	Water stewardship	Tax management	Water stewardship	Air pollution management
17	Product Marketing	Water stewardship	Tax management	Water stewardship	Air pollution management	Waste management
18	Tax management	Tax management	Waste management	Waste management	Tax management	Water stewardship
19	Waste management	Protection of Privacy	Air pollution management	Air pollution management	Waste management	Tax management

2-4 Correspondence of Material Issues

-Defining the Reporting Boundaries-

We reviewed the 31 topic standards of the GRI Sustainability Reporting Standards and mapped them to the material topics, selecting 11 relevant GRI topic standards and 3 customized topics, as well as mapping them according to the SASB Industrial Machinery & Goods sector disclosure standards. The Disclosure Team convened

meetings to review how each material issue impacts YOKE and the value chain, which led to the conclusion of setting the boundary of disclosure on YOKE as an individual entity, with the scope of impact varying slightly for each issue.

Material Issue	Difference from the previous year	Scope of Impact				Impact Aspect			Correspondence to GRI Topic Standards	Corresponding SDG
		YOKE Operations	Customer	Supplier	User	Economy	Environment	Number of people (including human rights)		
Innovation Management	Remain material	●	●	●	●	●	●	●	Self-defined Topic	  
Quality Management	Remain material	●	●	●	●	●	●	●	416 Customer health and safety (2016)	  
									417 Marketing and labeling (2016)	
Product Responsibility	Remain material	●	●	●	●	●	●	●	Self-defined Topic	  
Climate Strategy	Remain material	●	●	●		●	●		201 Economic performance - Financial implications and other risks and opportunities due to climate change 2016	
									305 Emissions 2016	
Sustainable Supply Chain	Remain material	●	●	●		●	●	●	204 Procurement practice (2016)	
Talents Attraction and Retention	Remain material	●				●		●	201 Economic performance - pension plan (2016)	  
									202 Market presence (2016)	
									401 Employers-employee relations (2016)	
									402 Labor/management relations (2016)	
Human Capital Development	Remain material	●				●		●	404 Training and education (2016)	
Occupational Safety and Health	Remain material	●		●		●		●	403 Occupational health and safety 2018	
Information Security	Remain material	●				●		●	Self-defined Topic	

-Significance of Material Issues and the Duration of Impact-

Material Topics for Disclosure	Significant Impact		Implications to YOKE	Duration of Impact			
				Actual	Potential Future Impact		
					1-2 years	3-5 years	Over 5 years
Innovation Management	Positive	Digital innovation for industrial safety	Yoke has pioneered the launch of the “Tech for Safety” digital safety solution in the global industrial safety hook industry to address long-standing pain points in industrial safety. Meanwhile, the EU Ecodesign Regulation in 2024 requires products to incorporate digital product passports, which is expected to increase market demand for digital labeling technology. In 2024, Yoke's digital solutions have been adopted by leading global companies in the oil and wind power industries and incorporated into their compliance management systems. This is expected to drive digital transformation across their supply chains, accelerate the adoption of digital safety solutions, establish new standards for global industrial safety, and protect the safety of workers worldwide.				●
Quality Management	Positive	Customer satisfaction continues to improve	By establishing a good quality culture and using quality management systems and improvement methods such as TQM and CIT to continuously ensure product quality and safety specifications, the Company has achieved significant results from automation implementation in recent years. Customer satisfaction has improved, and the Company sells “safety value” worldwide, enhancing global worker safety.	●			
Product Responsibility	Positive	Proactive response to international certification standard revisions Incorporating carbon reduction thinking into design	Yoke actively manages and pro-actively responds to revisions of international certifications and product standards, extending product sales cycles. The Company incorporates product lifecycle responsibility into design considerations and continues to improve energy efficiency, reduce waste, and promote circular resource utilization through proposal improvement systems. This not only saves production costs but also reduces the carbon footprint of products. Additionally, product carbon footprint information has been established, and material carbon emissions data filing is being progressively advanced.	●			
Climate Strategy	Positive	Continuously Strengthening Carbon Management	Yoke has obtained organizational carbon inventory and product carbon footprint certifications, and has set a net-zero emissions target for 2050 along with phased implementation plans. In 2024, carbon emissions data filing for 60% of materials was completed. In the future, carbon emission information will be further integrated into product quotations to proactively support customers’ data needs regarding product carbon emissions, and further advance supply chain carbon management.				●
	Negative	Products Affected by CBAM Regulations	As Yoke’s products are subject to CBAM (Carbon Border Adjustment Mechanism) regulations, affecting related compliance costs, a carbon reduction team has been established to continuously integrate and promote material management and manufacturing process carbon reduction to maintain product competitive advantages.	●			
Sustainable Supply Chain	Positive	Screening and Guiding Suppliers Based on ESG Standards	Actively strengthening the manufacturing capabilities and operational fitness of local suppliers to enhance the overall competitive advantages of the industry, and through briefing sessions and providing relevant data collection mechanisms, guiding suppliers in carbon reduction to ensure the supply chain jointly maintains product competitiveness.	●			
	Negative	Suppliers Unable to Transform Face Elimination	In response to CBAM impacts, requirements for supplier carbon emissions management will be strengthened, and some suppliers may face reduced competitiveness due to additional cost pressures. Through guidance mechanisms, we expect to assist suppliers in reducing compliance risks.				●
Talents Attraction and Retention	Positive	Compensation and Benefits Focused on Quality of Life	We actively introduce automation and human-machine collaboration to enhance employees’ sense of work value and achievement. We also reference market salary standards to ensure competitive compensation that attracts and retains key talent.				●
	Negative	Production Labor Shortage Challenges	Facing declining birth rates in the labor market and changing employment preferences, we will continue to improve working conditions through automation, workflow optimization, and other measures to reduce the impact of labor shortages.				
Human Capital Development	Positive	Assisting Employee Professional Development	Based on organizational operational strategies and objectives, we establish training programs and promote the transfer of professional technical experience and employee autonomous learning and growth through skill certification systems and e-learning training platforms.				●
Occupational Safety and Health	Negative	Occurrence of Work-Related Injuries	We strengthen occupational safety and health management systems and continuously invest in improving work environments and human factors engineering to prevent and reduce work-related injury and fatigue risks. We provide health examinations more frequent than required by regulations and free healthy meals to promote employee health and well-being.	●			
Information Security	Negative	Potential Cyber Attack Threats	Cyber attacks are among the top five global risks. The preparation of cybersecurity risk response measures, including strengthening related hardware and software equipment and enhancing personnel cybersecurity awareness, are continuous improvement priorities to reduce the impact of cybersecurity threats, safeguard operational security, and avoid financial losses caused by potential cyber attacks.				●

Product Safety Value

3-1 Operational Strategy

Topic: Innovation Management and Product Responsibility

3-2 R&D, Innovation and Growth

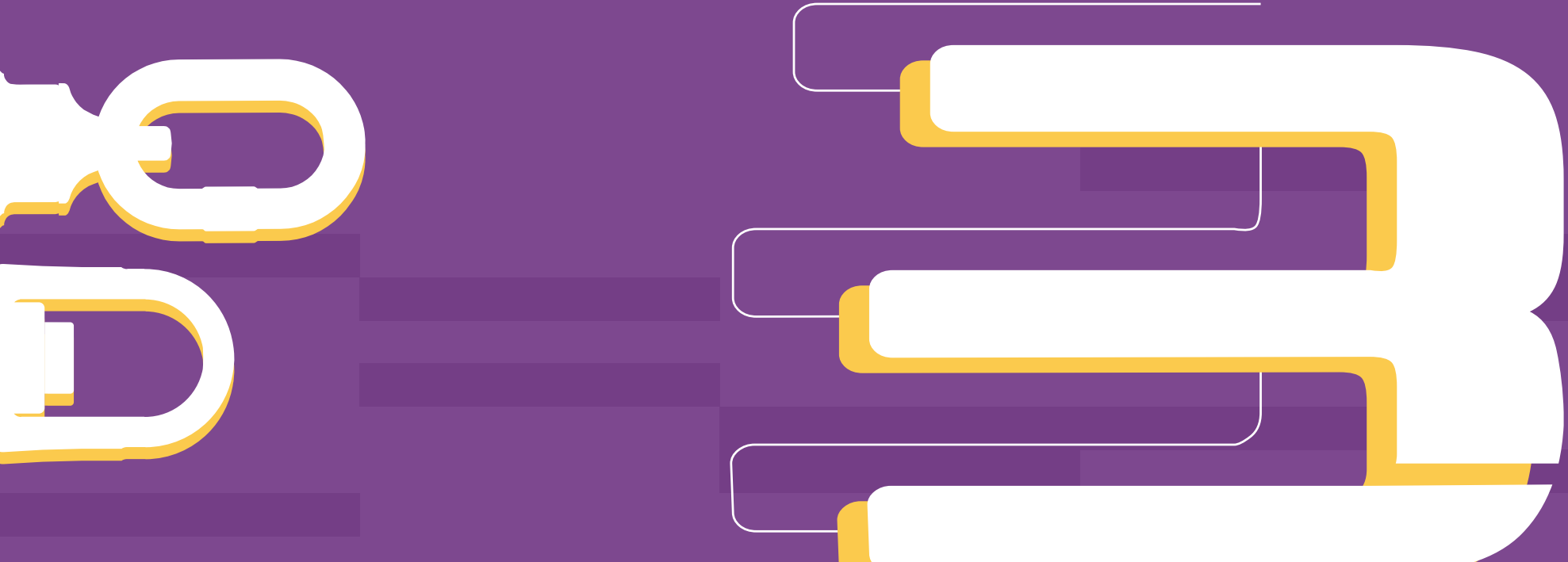
3-3 Sustainable Products

3-4 Quality Certification Standards

Issue: Quality management

3-5 Robust Quality Management

3-6 Ongoing Improvement of Production Procedures



3-1 Operational Strategy

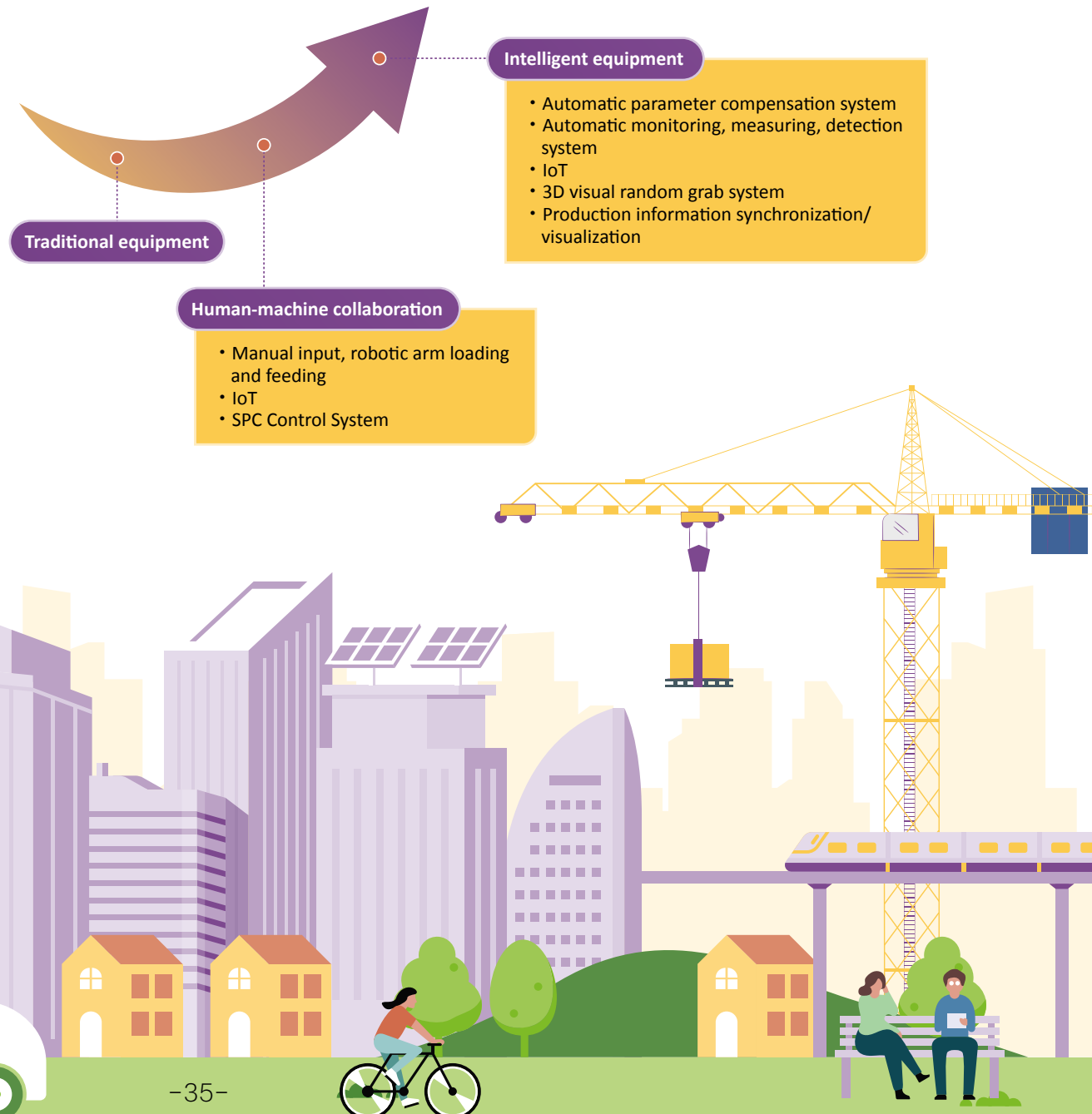
Yoke adopts the innovative business strategy of “excellent quality, competitive pricing, rapid delivery, and quick procurement” to produce products that comply with international safety standards at competitive prices. Through strategic positioning with customers and distribution channels, the Company provides high-quality products to help customers promote their products worldwide. By combining supply chain advantages with pricing strategies, the Company delivers value back to customers, establishing stable and positive relationships with both customers and suppliers to achieve smooth, unobstructed, and efficient shipment processes.

In recent years, the Company has enhanced the value of the traditional hook industry through “Tech for Safety digital transformation,” addressing industry pain points. In response to global carbon reduction trends, Yoke obtained third-party certification for product carbon footprints of three target products in 2023, and gradually established an internal product carbon information database in 2024 to provide customers with more comprehensive and reliable “carbon cost” information in the future. The Company also continues to implement carbon reduction in product design and manufacturing processes, demonstrating its commitment to sustainable development. [See 3-3 Sustainable Products for details]



-Manufacturing Automation-

Yoke adheres to a “people-oriented” transformation strategy, actively promoting manufacturing automation with the goal of enhancing operational safety for production personnel and reducing fatigue. Combined with nearly 10 years of digital transformation achievements, the Company continues to comprehensively improve product quality through automation and intelligentization, utilizing data management and human-machine collaboration. In the long term, the Company will establish a “command center” for production information and carbon reduction information to optimize resource utilization and strengthen operational resilience. The new factory under construction is also planned as a highly efficient, automated, and intelligent production base, steadily advancing on the path of digital transformation and sustainable development.



Topic: Innovation Management and Product Responsibility

Policy

With the original intention of creating “sustainable safety value,” the Company continues to seek improvement measures in three areas—products, processes, and open innovation—to enhance added value, improve resource efficiency, and strengthen R&D capabilities. Under the premise of ensuring safety value, the Company integrates “sustainable design” into new product development, emphasizing responsibility throughout the product lifecycle and reducing environmental impact.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication
Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement
Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction
Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention
Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- Patent applications increased by 15% compared to the previous year.
- The Company promoted “safety digitalization,” continuously improving the RFID embedding ratio in 8 series products, targeting 100%.
- Fall arresters continue to expand new functions to meet the needs of workers in various industries.
- Planning and execution of product modification operations for the new European fall arrester regulation EN360:2024 version.

Action Plan

- Further strengthened our patent portfolio with 67 patent applications, including 27 invention patents, 20 utility model patents, and 20 design patents.
- Continue promoting digitalized industrial safety-related products, including 8 series products (embedded), various specifications of digitalized hanging tags, and development of new explosion-proof product lines, executing 6,110 design modification operations in 2024.
- Utilize uniquely designed Graphical User Interface (GUI) to develop safety components for fall protection based on academic theory and data.
- Proactively respond to revisions of international certification and product certification standards to ensure compliance with the latest requirements.

Annual Results

- Obtained 52 patents, with a total of 301 effective patents as of the end of 2024, representing a 20% increase in application volume.
- Executed the RFID embedding project for 8 series products, achieving 100% digitalization of products.
- In 2024, 54 new safety components for fall protection development projects were completed, with 44 still projects ongoing.
- Completed conversion testing for safety components for fall protection EN360:2024 version, with 23 products completing TAF17025 testing in 2024, and sample testing expected to be completed successively in the first quarter of 2025.

Management Responsibility

- As the responsible units, the Product R&D Department and sales unit achieve innovation through the prediction of and response to the new international standards and customer requirements in collaboration with the procurement, production management, manufacturing, and QA units.

Tracking and Review Mechanism

- Conduct periodic internal audits for various quality management systems along with routine external audits; the management review committee shall track the progress of various management projects and major department performance management indicators.

Stakeholder Engagement

- Continuously interact with customers during product development to understand their needs and schedule.
- Establish mechanisms for customer communication and customer service for customers to timely communicate problems or make suggestions for products or services and to timely respond to their needs.

Corresponding GRI

Self-defined Topic

Corresponding SDG



3-2 R&D, Innovation and Growth

-R&D, Innovation and Strategy-

R&D strategy



Increased the value of key materials

Optimize process parameters for key materials development



Mechanism design programming

Introduce Windows tools to deploy industry-academia collaboration



Systemization of patent layout

Establish a patent map for topological technology deployment



Intelligent product development

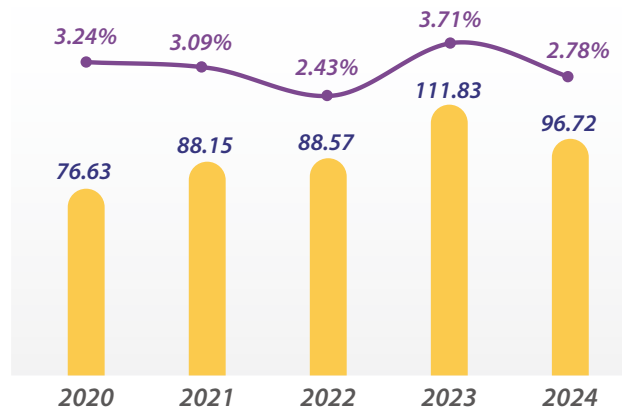
Develop the PLM system and introduce IoT technology

-Product Development Management-

We implement the R&D strategy in a top-down manner. Each month the general manager hosts the Product Strategic Development Committee meeting to review quality in terms of four major aspects. After the review of the management review meeting hosted by the general manager, resolutions are implemented. The average R&D expenses over the past 5 years were NT\$92.38 million, with the average ratio of R&D expenses to revenue reaching 3.05%. In 2024, the Company invested NT\$96.72 million in R&D expenses, with the ratio of R&D expenses to revenue at 2.78%, maintaining high attention to R&D and capital investment, sustaining R&D momentum, and resulting in the continuous increase in the proportion of new product revenue.

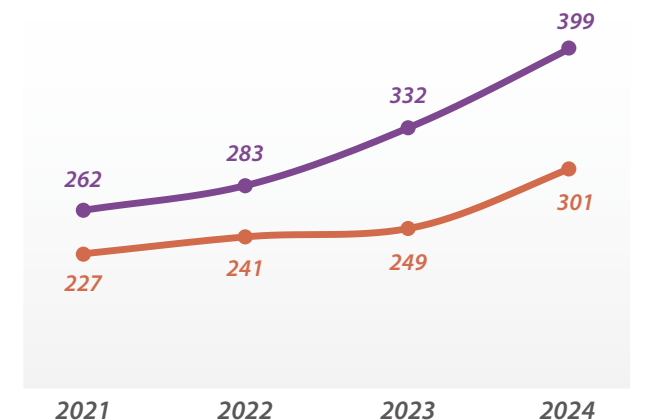
The amount and proportion of R&D investments

■ R&D amount (NT\$ millions)
● Proportion of R&D expenses over the years



Number of patents applied for and awarded

■ Applications
■ Awarded patents over the years

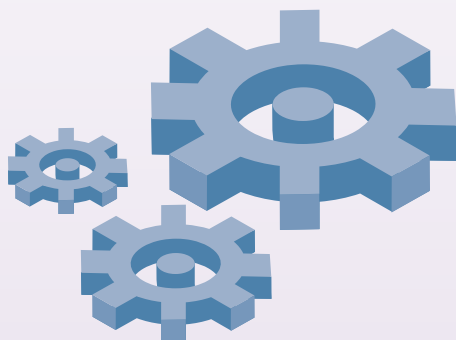


Direction of Product R&D Review

- New product development/certification/patent layout review
- Formulate strategies for intelligent development of new products
- Monitor and review the effectiveness of new product development implementation
- Review development budget

-Product Development Milestones-

Yoke's product development has evolved from components to devices toward systematic integration, continuously advancing toward becoming a safety product integrated solution provider.



-Optimize Process Parameters-

The strength and hardness of steel are the foundation of product quality. We maintain continuous materials R&D to develop industry-leading high-strength alloy steel to broaden the scope of applications.



1999

Strength 800 Mpa
HRC 21

At the initial phase of manufacturing, YOKE used general market standard steel with strength and hardness, both compliant with the EN1677 specification.



2009

Strength 1000 Mpa
HRC 43

Through material upgrades, YOKE became the first manufacturer to distribute Grade 1000 industrial safety hooks in Asia.



2019

Strength 1200 Mpa
HRC 48

YOKE is one of the only four manufacturers in the world (and the only one in Asia) capable of producing Grade 1200 industrial safety hooks.

-Product Lifecycle Management-

In response to Yoke's operational growth objectives, the Company has implemented a Product Lifecycle Management (PLM) system since 2020 to promote unified platform control for product development and design, enhancing R&D efficiency. In 2024, the PLM system achieved complete coverage of product development and design as well as engineering change management processes. The system processed over 16,000 engineering change-related procedures, with every change process being completed in full. Through years of phased implementation and optimization, the system demonstrates robust process control and efficiency improvements. Currently, the annual case volume has increased to over 500 cases, with completion efficiency improved by more than 100%, representing a capacity that could not be handled under the previous paper-based management system. Additionally, through digitalization, the system reduces the use of at least 50,000 sheets of A4 paper annually and eliminates waiting time and omission risks associated with document transmission.

The PLM system has been fully implemented in the "product development" phase. The next phase will further strengthen the integration between the PLM system and SAP ERP to ensure the connection of Bill of Material (BOM) with product design and engineering changes, achieving seamless transition from product development to production manufacturing and advancing toward complete product lifecycle management.

-Fruits of Industry-academia Collaboration-

Yoke's R&D Center continues to develop SRL mechanisms, material development, and key core technologies for plastic materials. Through close collaboration with academia and combined with Yoke's internal education and training program initiatives, the Company adopts a resource-sharing approach to achieve a triple-win collaboration model that benefits Yoke, academic research, and students' practical application of knowledge, thereby creating maximum value.

We have been working closely with academic and research institutions to strengthen our core technologies through industry-academia collaboration and maintaining collaboration with National Taiwan University and National Kaohsiung University of Science and Technology, including three industry-academia collaboration projects in 2024. We also hired scholars and experts in related fields to conduct collaborative technology R&D emphasizing the market-oriented commodification of R&D outcomes, as well as upgrading the technical capacity of the whole industry chain.

Through regularly holding technology discussion meetings with the professors and graduate students engaging in industry-academia collaboration, we brainstorm technology innovation for product applications upon the academic foundation.

Outcomes for 2024

NTU Material Science

- Optimization of Heat Treatment Parameters for Yoke G120 Grade 8625MX Materials and Development of 3 G120 Grade Hook Products

National Kaohsiung University of Science and Technology

- Development of special materials that eliminate heat treatment time for each fall arrester housing, reducing overall deformation and achieving energy-saving and carbon reduction benefits.



3-3 Sustainable Products

-Product Carbon Emission Information Management-

To understand greenhouse gas emissions throughout the product lifecycle and thereby reduce environmental impact, Yoke obtained ISO 14067:2018 product carbon footprint third-party verification for 3 target products in 2023, ensuring data compliance with international standards, and initiated the establishment of process data, incorporating carbon emissions calculation data into the SAP ERP system. Starting from 2024, new products have begun incorporating material carbon footprint documentation from the development and design stage, while existing products are being gradually implemented. Currently, carbon emissions documentation has been completed for 60% of materials of the Bill of Materials (BOM), enabling the provision of estimated carbon emissions information during quotation. The plan is to achieve 90% material carbon emissions documentation by 2025. As we enter the era of carbon pricing, Yoke has proactively positioned itself by providing product carbon information to create value for customers.

Product	Raw Materials (kg CO ₂ e)	Manufacturing (kg CO ₂ e)	Total Carbon Emissions (kg CO ₂ e)
Rope Spring Hook N-3610	1.720	0.391	2.11
Snap Hook with Twisted Gate X-026-20	36.747	17.040	53.79
Snap Hook with Twisted Gate X-026-22 Note	42.904	20.787	63.69

-Environmentally Sustainable Design-

Yoke combines the improvement proposal system with product lifecycle concepts, continuously evaluating how to reduce product carbon emissions through energy and resource conservation from the product development stage through material selection, product functional design, packaging design, manufacturing, and user application stages, demonstrating sustainable value.



Product Carbon Footprint Management	
2022	<ul style="list-style-type: none"> Initiated product carbon footprint inventory with comprehensive data collection and compilation
2023	<ul style="list-style-type: none"> 3 products passed the third-party product carbon footprint verification Established process mapping, analyzed carbon emissions hotspots, and proposed improvement methods
2024	<ul style="list-style-type: none"> Integrated material carbon emissions data into ERP, completing carbon emissions documentation for 60% of materials.
2025	<ul style="list-style-type: none"> Target: Complete carbon emissions documentation for over 90% of materials and provide carbon emissions estimation information during quotation.

Sustainability Ddesign Achievements

Type	Product Improvement	Sustainability Performance
Social/ Environmental Contribution	Comprehensive “Paperless” development stage	The PLM product lifecycle system has completely replaced traditional paper-based operations, reducing the printing requirements for development records, test reports, operating instructions, and coating BOM documents. Based on estimates from design change processes and average paper usage, approximately 50,000 pages of paper can be saved annually.
Social/ Environmental Contribution	Design optimization and chemical reduction	Using the ECRS (Eliminate, Combine, Rearrange, Simplify) method to optimize safety components for fall protection design, the key components were changed from “adhesive fixing” to “structural fixing,” reducing the environmental and health impact of chemical adhesives while eliminating one day of waiting time for adhesive drying, doubling work efficiency.
Material Selection	Material innovation and process simplification	The outer cover of the fall arrester is made from newly developed special materials, optimizing material characteristics and eliminating the deformation process, improving manufacturing stability while reducing energy consumption and water usage. According to evaluation, under the same production volume, 1.2 tons of water can be saved per week.
High-performance Manufacturing	Modular production for enhanced efficiency	Fall arresters have adopted modular assembly processes, dividing standard product manufacturing into three independent modules to facilitate division of labor and accelerate assembly. This has shortened delivery time by 50%, significantly improving material turnover and production efficiency.



3-4 Quality Certification Standards

-Safeguarding Every Connection with Excellence-

Yoke upholds its corporate mission “Through quality hooks, anytime and anywhere, empowering humanity with safety assurance” and is committed to developing products that combine safety and durability. From product design and development to delivery, every step adheres to strict international quality standards and certifications. Yoke’s quality management is based on three core quality standards, implementing our commitment to reliability from factory to end users:

Product Specifications and Design Standards

During product development, Yoke strictly adheres to international regulatory design requirements, ensuring products possess safety, durability, and optimal performance. Products have passed multiple international standards including EN1677, ANSI Z359, CSAZ259, CE/UKCA safety certifications, and others.

Factory Certification in Manufacturing Processes

Yoke’s production facilities have obtained international standard certifications including ISO9001 (Quality Management), 14001 (Environmental Management), and 45001 (Occupational Health and Safety Management). In response to industry characteristics, the facilities have also obtained manufacturing factory verification from relevant professional certification bodies such as CCS and ABS, ensuring production processes meet international standards and maintain the spirit of continuous improvement.

Product Testing and Verification

Each product must pass multiple rigorous inspections before market launch, including safety testing, durability testing, and environmental testing, to ensure excellent safety, stability, and durability under various harsh or extreme environments.

After passing strict inspections and ensuring compliance with specifications, products are packaged in accordance with relevant product labeling regulations, and combined with digital solutions to continuously enhance safety value during the product usage phase.

-Product Regulations-

In the design and development stage, Yoke selects applicable product specifications based on product characteristics, and designs, develops, and manufactures Grade 80/100 chains, wire rope and webbing accessories, wire rope terminal connectors, shackles, pulley blocks, and personal safety harness accessories for the needs of offshore energy, construction, logistics handling, and mining industries.

To ensure products comply with the latest international regulations, the Quality Assurance Department reviews regulatory and standard changes before the semi-annual management review meetings. Product development and manufacturing personnel then work closely together. The Company has established a rigorous internal version control mechanism for international standards to promptly capture information on new or revised regulations, ensuring compliance with the latest regulatory requirements.

Quality Management at Each Stage of Product Life Cycle

Product Development and Design Stage	Product Manufacturing Stage	Product Testing and Verification Stage	Packaging and Transportation Stage	Product Usage Stage
<ul style="list-style-type: none"> Regulations of countries of sale Industry standard Product Regulations 	<ul style="list-style-type: none"> Factory Manufacturing Certification Quality management system 	<ul style="list-style-type: none"> Laboratory quality system Third-party laboratory 	<ul style="list-style-type: none"> Product label Digital product labeling 	<ul style="list-style-type: none"> Production traceability and usage guidelines Digital point collection Product responsibility insurance



In response to product and market demands, the regulatory compliance status for products shipped in 2024 is as follows.

Applicable Product Regulations			
	Under Control	New Regulations Added in 2024	Status of New Regulatory Control
8 series	64 copies	2 copies: EN 10204:2005-01, DNV-ST-E271 2023 2.7-1	New standards have been incorporated into the Document Management Center for control
N series (including SRL)	36 copies	2 copies (applicable to SRL): EN 360:2022, EN 360:2023	Incorporated into the Document Management Center for control with the Development Department leading the regulatory change project; full transition expected by June 2025
System and testing standards	35 copies	API Spec Q1 10th Edition ^{Note}	Revision certification completed in September 2024

Note: American Petroleum Institute (API)

-Factory Manufacturing Certification-

In the product manufacturing stage, in addition to the quality management system (detailed in Section 3-5 Complete Quality Management), the Company has obtained manufacturing facility certifications from relevant professional verification institutions in response to industry characteristics, and undergoes regular annual reviews and verifications. Among these, the CCS factory certification expired in 2024. Yoke successfully completed its renewal, extending the certificate validity to January 2029, continuing to provide customers with the most comprehensive protection.

Certifier	Beginning Year of Certification	Certificate Validity Period	Certified Product
ABS	2001	2026	Manufacturing assessment-Loose Gear, Lifting Device, Lifting Frame, Hooks, Connecting Links and Shackles
CCS	2016	2029	Forged Anchor Shackle, Hook and Light Snatch Block

Note: American Bureau of Shipping (ABS), China Classification Society (CCS)

-Product Testing Verification-

Each product series applies for verification from third-party certification bodies in accordance with regulatory requirements to ensure products meet regulatory standards and customer needs. As of 2024, the Company has obtained over 200 certificates issued by third-party certification bodies, covering a total of 4,898 items.

N Series

- For applicable product regulations, 100% of products complete testing and verification before customer orders are placed.

8 Series

- Over 80% of the four major categories products have passed international certification. The certification of other 8 series products will be continued at the request of customers to ensure compliance with the product certification requirements of customers and sales markets.

Main Certifier

- Canadian Standards Association (CSA)
- Det Norske Veritas (DNV)
- American Bureau of Shipping (ABS)
- German Social Accident Insurance Association (DGV Test)/CE0299
- Shoe and Allied Trade Research Association (SATRA)/CE0321
- Societe Generale de Surveillance (SGS)/CE2142
- Technischer Überwachungsverein (TÜV)
- United Kingdom Accreditation Service (UKAS)/UKCA
- UK SGS Baseefa/IEC 60079 Explosion Protection
- International Electrotechnical Commission Explosion Protection Certification System (IECEX)/IEC60079 Explosion Protection
- Korea Occupational Safety and Health Agency (Kosha)/S-Mark



-Comprehensive Laboratory Testing-

Based on the priority consideration of ensuring product safety testing accuracy, Yoke has been operating a laboratory complying with ISO/IEC 17025:2017 laboratory quality management system standards since 2020. The laboratory can independently conduct 11 verification tests according to various international product standards, including product dynamic drop tests that typically require commissioning to overseas laboratories. The laboratory not only meets the testing requirements of standards such as ANSI/ASSE Z359.14 and ANSI Z359.18, but also continuously procures equipment in response to standard revisions and enhances compliance procedures for testing capabilities to effectively improve laboratory testing capacity and ensure the accuracy and reliability of testing. Verification renewal was conducted in January 2023 and successfully passed, maintaining certificate validity until 2026.

In response to the construction of the third plant, multiple measuring instruments were purchased in 2023 (10-ton tensile testing machine, spectrometer, hardness tester, metallurgical microscope), and testing was fully implemented in 2024. At the end of 2024, to meet SRL testing requirements, a 5-ton extended tensile testing machine was additionally purchased to continuously expand internal testing capacity.

Test items available at our laboratory

- | | |
|---------------------------|---------------------|
| • Tensile force | • Material |
| • Fall | • Hardness |
| • Salt spray | • Retraction |
| • Impact | • Withstand voltage |
| • Metallographic analysis | • Dynamic fall test |
| • Fatigue | |

-Product Label-

YOKE has adopted an automated warehouse storage system for precise control of inventorying and shipping operations. Through a barcode printing system, product information to be included in the packing box is printed out directly. The automatic warehousing system is designed to identify the boxes automatically by barcodes to expedite shipping and make it convenient for customers to extract information upon receipt of goods.

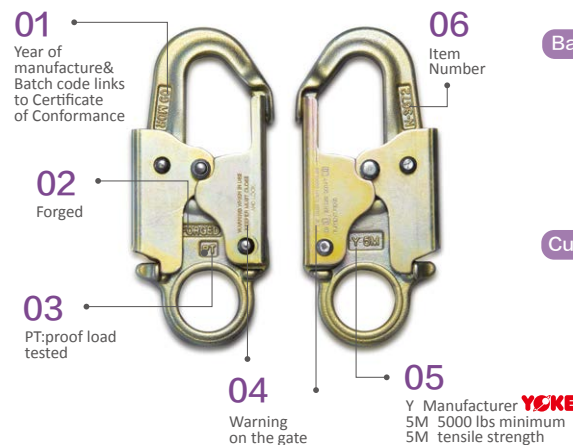
There are strict regulations governing the labeling of products in the field of industrial safety lifting and safety protection. Our products are required to show the name/trademark of the manufacturer, the applicable regulation code, the manufacture lot number/year, and the force bearing direction/loading capacity, among other information (the required information to be shown differs slightly according to regulations for different product lines). During the development of products, YOKE already completes proper designs and inspections regarding the appearance treatment process flow for die/laser engraving to ensure that products are labeled in compliance with applicable regulations.



-Digital Product Labeling and Production History-

To solve the long-time hidden safety problems in the industrial lifting industry, such as product labeling failure, missing paper safety operation instructions, personnel's failure in long-term implementation of equipment safety check before use, we started the product lineup digitization project in 2017. By embedding the RFID chip in products and through the support of cloud software, we store manufacturer production records (traceability), safety operation instructions, and equipment safety check records on the cloud and systemically manage component use time, inspection schedules, and inspection methods with digital tools to enhance industry safety.

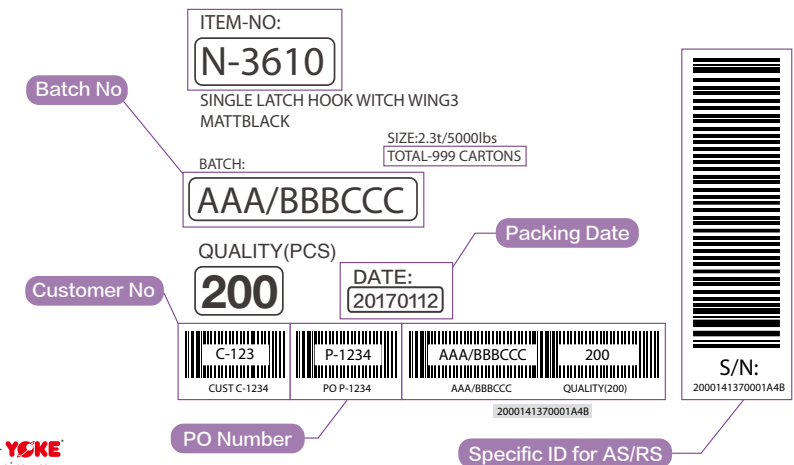
With the app from our partner RiConnect, customers can quickly access manufacturer information, RFID's unique code and serial number, product traceability



information, manufacturer compliance certificate, product operation instructions, and product inspection records before use over the smartphone or easy reader to enhance the convenience and safety of product use and achieve paperless operation for environmental protection.

-Product Responsibility Insurance-

In order to ensure the safety and protection of users, in addition to the rigorous quality management systems, factory qualifications, and product qualifications mentioned above, YOKE has had its products covered by liability insurance, with insured value up to USD 5 million for more than 10 years to offer even more additional protection to users. No incident related to product safety undermining YOKE's corporate image was reported in 2024.



Issue: Quality Management

Policy

Implement and promote our quality management system and laboratory management system; ensure our product design and manufacturing are in line with pertinent international product specifications.

We have established a quality policy to “pursue excellence in quality, continuous innovation and R&D, continuous management and improvement, and creation of customer satisfaction.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication

Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement

Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction

Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention

Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- Continuously expand the scope of the quality management system to align with operational scale growth
- Continuously obtain third-party product certifications to enhance customer trust in product quality
- Reduce internal and external quality costs and improve customer satisfaction

Action Plan

- In 2024, quality system verification for ISO 9001:2015 (Plant 5, Plant 3) and API Spec Q1 Tenth Edition (Plant 5) were completed for the newly constructed plant areas.
- Combined with APQP (Advanced Product Quality Planning) processes to ensure product design and production processes comply with certification standards, product certification was completed simultaneously, adding to our fortress of product certifications.
- Increase automation ratio, implement standardized operations, and reduce human error. Expand SPC (Statistical Process Control) system to supplier platforms, synchronously update inspection standards and drawing-related data, accelerate abnormality handling, and improve overall quality.

Annual Results

- Passed ISO 9001:2015 new site and API Spec Q1 revision audit
- As of 2024, over 200 certificates issued by third-party certification bodies have been obtained, covering a total of 4,898 items.
- In 2024, customer satisfaction for both 8 series products and N series products reached over 89%.
- In 2024, there were 27 customer feedback reports (CV forms), representing a significant decrease of 15 cases compared to 2023.

Management Responsibility

- Customer service is handled by the 8 Product Center and N Product Center, while technical services are provided by dedicated technical service personnel (FAE) who visit customers or distributors at various locations to provide services or training.
- Customer complaint incidents, quality management systems, and laboratory management are coordinated by the Quality Assurance Department.

Tracking and Review Mechanism

Conduct periodic internal audits for various quality management systems along with routine external audits; the management review committee shall track the progress of various management projects and major department performance management indicators.

- Monthly Quality Meeting (all department managers)
- Defective Product Warehouse Management Meeting (Manufacturing/Quality Assurance/other related departments)
- Customer Complaint Management Meeting (Sales/Quality Assurance/other related departments)
- Work Order Cost Variance Review Meeting (Manufacturing department managers/Quality Assurance/Finance and Accounting)

Stakeholder Engagement

Stakeholders can provide their feedback and lodge complaints through our internal meetings, staff comment boxes, e-mails, or the “Contact us” page on YOKE’s website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

416 Customer health and safety (2016)
417 Marketing and labeling (2016)

Corresponding SDG



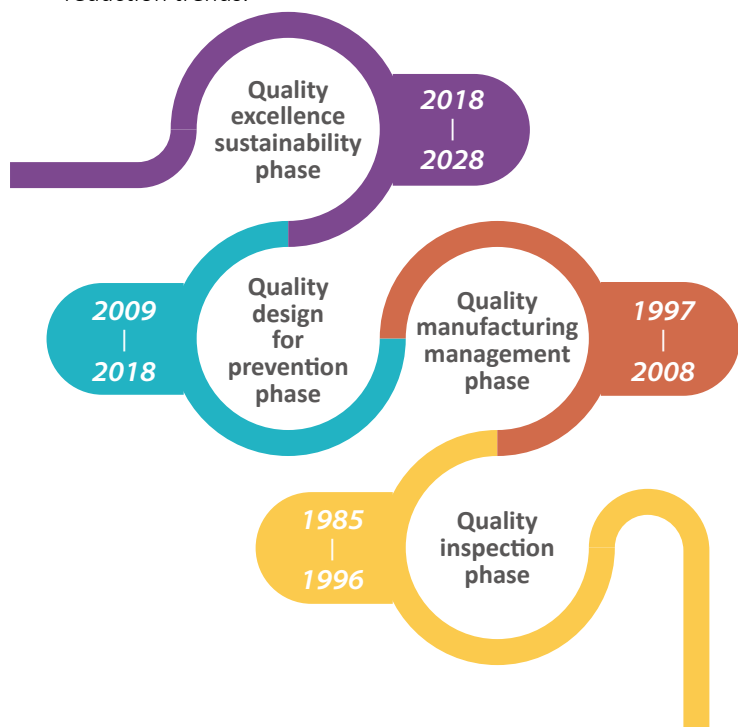


3-5 Robust Quality Management

-Path of Quality Development-

Yoke pursues the goal of “Quality Excellence and Sustainability,” combining ESG concepts with digital transformation to optimize product lifecycle management.

By integrating digital quality management monitoring, human-machine collaborative automated manufacturing, product lifecycle management, and carbon information management, and extending and integrating digital management to suppliers, the company continuously enhances quality management efficiency while aligning with international carbon reduction trends.



-Quality Management System-

Since 1997, the Company has maintained quality management system certification. The latest revision and re-certification completed the ISO 9001:2015 audit in November 2023, obtaining the certification certificate from DNV G.L. (first certified in 2006). In response to the addition of Plant 3 and Plant 5, certification for the new sites was completed in 2024.

As hook products involve serious safety issues, to meet customer requirements and the slightly different

requirements of various quality management systems, the Company continues to pass certification body audits annually to maintain the effectiveness of the quality management system. In response to the API system specification being upgraded to the tenth version in 2023, Yoke immediately initiated assessment and adjustment for the specification changes. Additionally, due to the addition of Plant 5 in 2023, certification for the new plant site was required, and the revision audit was completed in 2024.

Quality management system	Certifier	Beginning year	Industry specificity
ISO 9001:2015	DNV GL	2006	—
API QMS:2015 ^{Note 1}	API	2007	Industrial hook products industry
API Specification Q1 ^{Note 1}			
PPE Module D ^{Note 2}	SATRA	2011	Personal protective equipment products

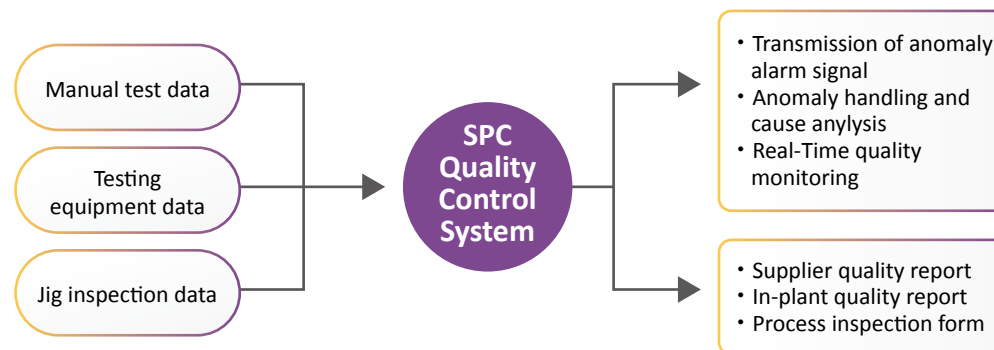
Note 1: Quality management system specification for manufacturing organizations in the petroleum and natural gas industries established by the American Petroleum Institute (API)

Note 2: Module D is a Quality Assurance System under Directive 89/686/EEC, applicable to high-risk (Category III) personal protective equipment.

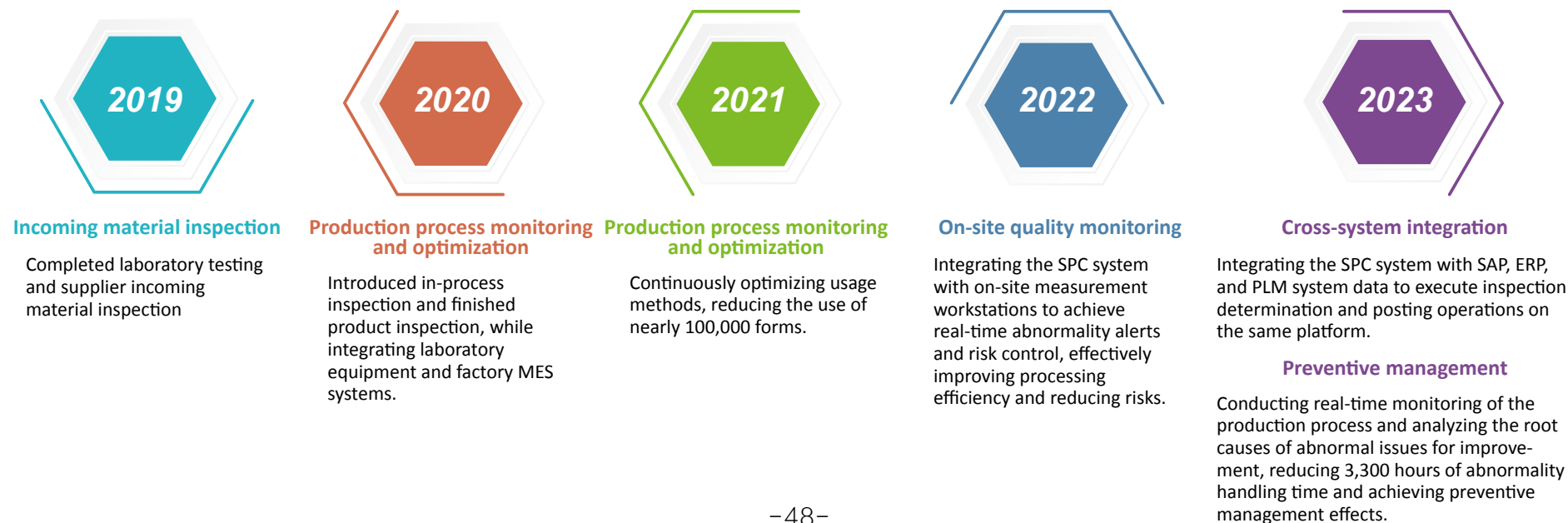
-Digital Quality Control-

To strengthen quality control efficiency, Yoke continues to expand the scope of implementing the SPC (Statistical Process Control) quality control system.

In 2024, the SPC software was integrated with the supplier platform, providing inspection standards, product drawings, and inspection fixture drawings with synchronized cloud updates to ensure suppliers are able to obtain the latest standards in real time. Through software and platform integration, suppliers can transmit various inspection data required for quality management and conduct online determination, accelerating the identification and handling of abnormal situations, reducing internal and external quality losses during waiting processes. After project implementation, the average monthly document deficiency rate decreased from 1.92% to 0.59%, demonstrating the continuous improvement of the completeness of supply chain quality documents. Currently, 3 manufacturers are continuously cooperating with Yoke, establishing projects for regular guidance and adjustments, with project adjustments expected to be completed in 2025.



SPC implementation results over the years



3-6 Ongoing Improvement of Production Procedures

-Product Production Automation-

Yoke adheres to a “people-centered” automation transformation strategy, which does not simply replace human labor with machinery, but focuses on “improving efficiency, safety, and quality” as its core principle. Through the introduction of automated equipment, employees are kept away from high-heat and high-risk areas and redirected toward higher value-added work, such as equipment monitoring, anomaly troubleshooting, and data analysis. This enhances employees’ technical and analytical capabilities while establishing knowledge management documentation to accumulate and internalize technical knowledge, driving production toward intelligent development and ensuring stable operation and quality improvement.

As of the end of 2024, Yoke’s introduction of automated equipment encompasses programmable robotic arms, digital CCD vision recognition systems, and integrated process monitoring technology. This equipment has been widely applied to major production lines, driving significant capacity enhancement and creating an intelligent automated factory.

At the end of 2024, to accelerate automation, programmable robotic arms were introduced, and the Company began cultivating the technical capabilities of its internal engineering team for autonomous maintenance and program development to facilitate efficient monitoring and continuous optimization of production processes while reducing dependence on external maintenance support.

-Total Productive Maintenance (TPM)-

Building upon the foundation of promoting 6S that began in 2015, YOKE has examined various areas for improvement in the work environment from the aspects of man, machine, material, method, environment and safety and has gradually improved various standard operating procedures. In 2019, the Company launched a Total Productive Management (TPM) project to deepen the efficiency and effectiveness of production operations.

Targets of process improvement

Boost efficiency

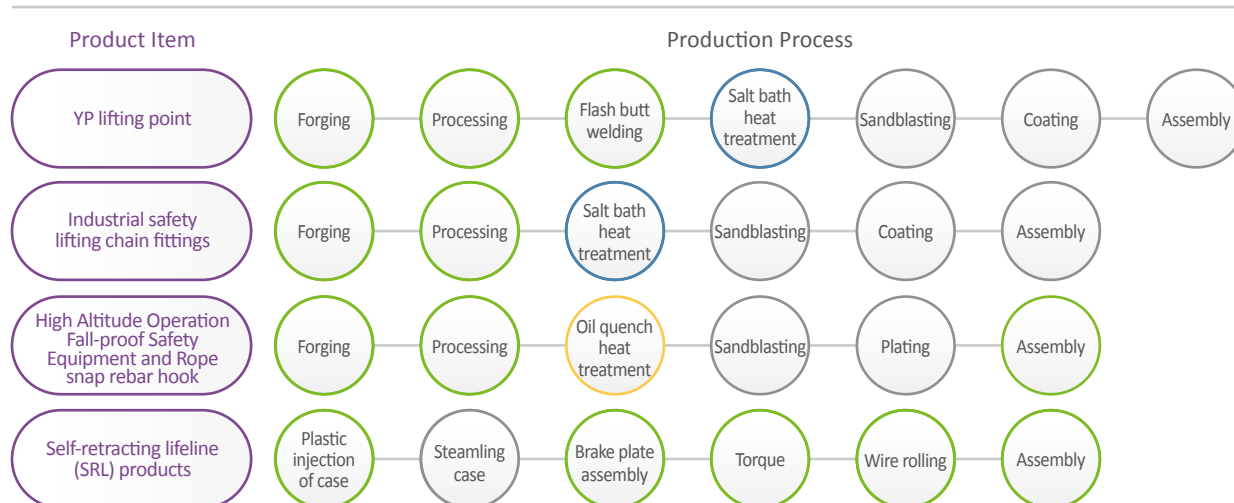
Increase outputs

Optimize human resources

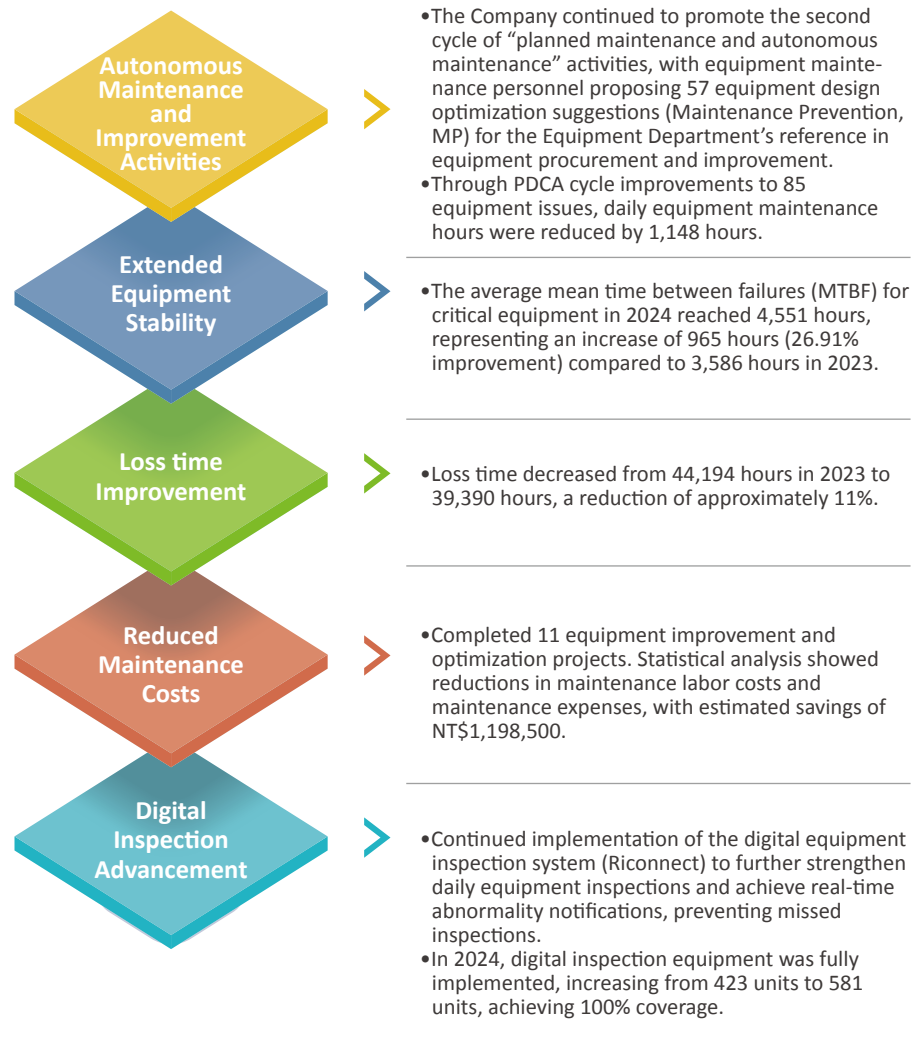
Reduce material consumption

Enhance work safety

Yellow Denotes process monitoring Blue Denotes labor-saving devices Green Denotes automatic devices

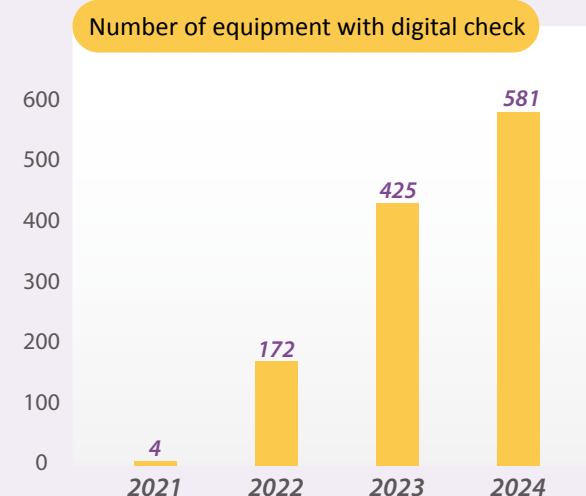


Outcomes for 2024



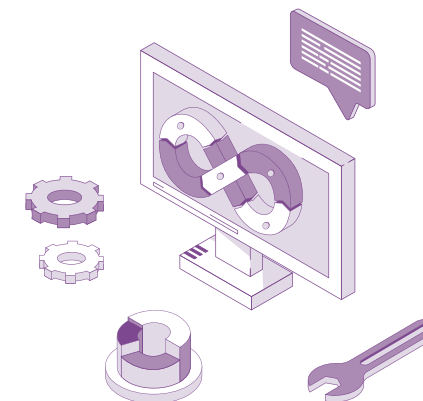
Management Innovation: Equipment “e-check” Project

Yoke has continuously promoted “product digitalization” in recent years. After developing SupraTag, the Company began implementing internal equipment management from 2021, combining RFID devices with digital platform applications to conduct daily/weekly/monthly inspections, record equipment maintenance status, and provide abnormality notifications. Through big data management mechanisms, preventive maintenance is executed and management strategies are implemented. By the end of 2024, equipment undergoing complete digital inspections reached 581 units. New equipment will also be directly configured and included in acceptance standards. Currently, 100% of all critical production-related equipment have undergone complete digital inspections. Following the implementation of digital inspections, employee awareness of preventive maintenance has been enhanced. Equipment failure information is communicated more directly, accelerating equipment repair speed and maintaining complete records. Compared to 2023, the average mean time between failures for critical equipment in 2024 significantly improved by 26.9%. In the future, we hope to extend our implementation experience to equipment suppliers and establish equipment check/maintenance document templates for other suppliers to download and use so as to continuously promote the application of digital check.



-Process Improvements-

YOKE uses the total quality management system to continuously carry out quality improvement activities, promotes the all-personnel improvement system, and establishes the cultivation guidance system and the operation system of continuous improvement. The quality improvement practices are deepened within the company and implemented as part of the company's daily operations; systematic tools are introduced to make quality improvement activities more efficient and effective, and finally, innovation and improvement, team learning, and continuous learning become part of the corporate culture of YOKE to continuously improve and innovate, and also enhance customer satisfaction.



Process Improvement Case

Fall Arrester Housing Process Improvement

Description	Reduce deformation of fall arrester housing finished products and improve product quality
Pre-improvement processing method	To enhance the mechanical strength of fall arrester plastic housings and reduce finished product deformation, traditional processes required manual shaping, consuming approximately 1.2 tons of water per week. After completion, the products needed to be left to stand for a period of time before subsequent processes could be performed.
Improvement plan	Developed special materials and modified the production process. After rigorous testing, the new materials were proven to maintain the same strength and quality without the need for manual shaping, successfully replacing the traditional manufacturing procedure.
Variance analysis	Water resource savings: 62.4 tons/year (1.2 tons/week x 52 weeks) Power savings: 83,635 kWh/year (6,969.6 kWh/month x 12 months)

Forging Die Standardization

Description	Replaced traditional measurement with 3D scanning technology to establish more precise standardized dies
Pre-improvement processing method	Traditional molds, due to limitations of manual measurement, might still have slight errors. After acceptance, it was necessary to wait until the first product was actually forged using the mold to confirm related dimensions and make adjustments.
Improvement plan	After mold repair, 3D scanning technology is utilized to overlay and compare design files with the manufactured molds, enabling advanced confirmation of mold dimensional consistency before production.
Variance analysis	Successfully reduced downtime losses from initial product testing due to abnormal mold dimensions, averaging 207 minutes.

Real-time Monitoring Ensures Welding Quality

Description	Monitoring key parameters during the welding process, such as voltage/current/welding distance, etc.
Pre-improvement processing method	The high temperatures and instantaneous changes during the welding process make monitoring extremely difficult. Traditionally, this relied on technician experience through manual observation to assess welding quality, lacking data support and preventing real-time parameter adjustments to reduce quality abnormalities.
Improvement plan	Through monitoring computers, we can ensure all parameters during the welding process meet specified requirements, effectively enhancing welding quality controllability.
Variance analysis	Before improvement: Prior to installing monitoring computers, the defect rate at welding stations was 1.81% After improvement: Capable of real-time identification of abnormal products and immediate handling at welding stations, ensuring no abnormal products flow into subsequent processes, reducing the defect rate to 0%

AI Monitoring of Tool Wear

Description	AI monitoring provides advanced prediction of machining tool conditions to prevent production of defective products.
Pre-improvement processing method	In the original process, when measurements revealed abnormal product dimensions, it was necessary to trace back to previous production intervals to conduct product dimension inspections. For each occurrence of an abnormality, not only was machine shutdown required for confirmation, but an additional 2-4 hours of manual inspection time was also needed.
Improvement plan	Implementation of the AI intelligent monitoring system provides real-time monitoring of tool conditions, with in-machine measuring probes installed to confirm conditions identified by the AI monitoring system alerts. When abnormalities are detected, tool compensation can be performed immediately to prevent production of defective products.
Variance analysis	With no defective products flowing out, the defect rate caused by dimensional abnormalities can be reduced, with an estimated improvement in downstream assembly yield of approximately 3-5%.

-e-Production Management-

To optimize production management, Plant 2 has introduced an MES system and established machine networking configurations to bind machine parameter information with work orders, enabling tracking of material batch numbers and production parameter conditions used abnormally, while establishing real-time electronic dashboards to maintain constant awareness of progress during the production process. Operations including work reporting, label printing, and laser engraving serial number operations have all been integrated into the MES system, achieving complete digitization and avoiding the probability of errors that may occur in manual operations.

In 2024, Plant 2 added a label printing platform, changing outer box label printing to inline printing with data streaming integration with MES and SAP systems. Upon completion of each box, correct outer box labels are automatically generated for on-site personnel to affix to outer boxes, ensuring accurate label information and precise control of production quantities. This series of measures not only improved the efficiency of production management but also ensured the accuracy and traceability of the production process.

-In-house Mold Manufacturing Improves Efficiency-

Yoke introduced 3D printers in 2020 to manufacture non-load-bearing positioning jigs, such as laser and assembly positioning jigs. 3D printing not only reduces the manufacturing costs of jigs but also accelerates their completion speed, improving upon the previous use of CNC milling machines which was time-consuming, energy-intensive, and generated machining waste. In 2024, 3D printing was extensively adopted for jig manufacturing, with a total of 2,780 pieces completed, representing a 516.40% increase from the previous year's 451 pieces.

In 2024, a dual-head 3D printer was purchased, which not only uses high-strength filaments such as ABS and nylon, but also expands the application scope to jigs with strength requirements, such as automation equipment parts, machining jigs, and riveting jigs, thereby enhancing the flexibility of production manufacturing.



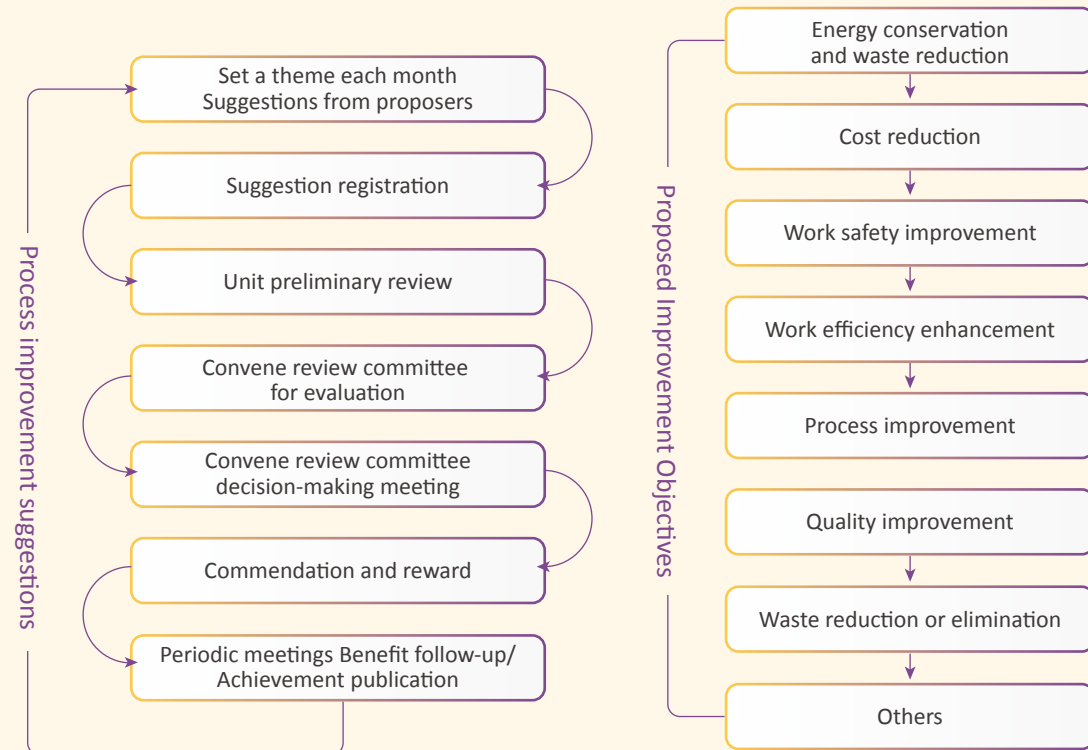
-Total Improvement Suggestions-

Yoke has established an all-employee proposal system to cultivate the ability to proactively identify problems and make suggestions. Employees from direct units submit improvement proposals, which are reviewed by a review committee that selects the top 3 outstanding cases each month for recognition and awards at the company morning meeting.

This system was introduced in 2021, with each of the 11 units initially selecting 1 outstanding case internally each month for review. However, when units had many high-quality proposals, some inevitably went unrecognized. Starting in 2024, to encourage employee innovation, the award scope was expanded so that all proposals from units are submitted for review. Additionally, review comments are now explained to proposing employees to demonstrate the company's dedication to the opinions of its employees. All employees whose proposals are selected are recognized by name at the company morning meeting, and representatives of outstanding cases are invited to share their proposals.

In 2024, direct employees submitted a total of 2,232 proposals across 8 categories, with a cumulative 95 proposals participating in the review committee's PDCA cycle improvement process and implementation. The total benefits of proposals reached NT\$3.254 million, with an average of 1 proposal per person per month.

In response to global net-zero trends and Yoke's carbon reduction strategy, all proposal improvement results must be converted to carbon emissions based on saved machine hours or material weight. In 2024, 18 proposals had carbon reduction benefits, totaling 81.39 tons CO₂e/year.



Proposals with Carbon Reduction Benefits

	2023	2024
Number of cases	36 cases	18 cases
Carbon reduction	105.80 CO ₂ e/year	81.39 CO ₂ e/year



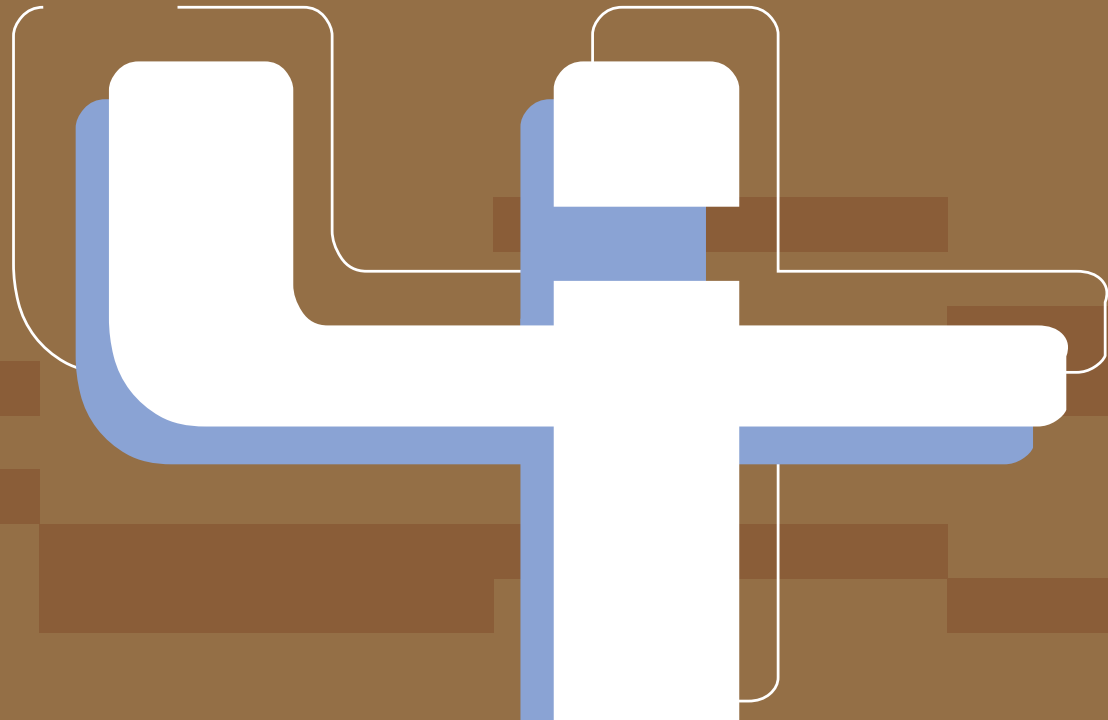
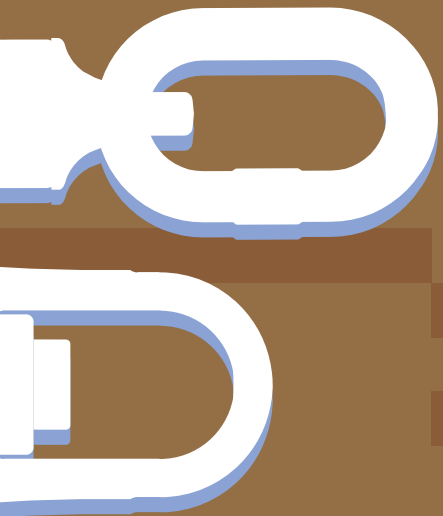
Partner Safety Value

4-1 Customer Relationship Management

Issue: Sustainable Supply Chain

4-2 Leading Industrial Upgrades

4-3 Reinforcing Supplier Management

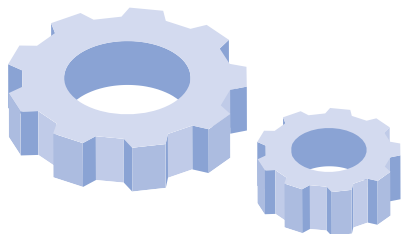


4-1 Customer Relationship Management

-Customer Service-

The 8 series products are proprietary “YOKE” brand products developed and manufactured in-house. Through a global distribution network, distributors assist with local product sales, providing customers with timely service and support. The company also assigns Field Application Engineers (FAE) to help regional distributors understand the professional knowledge and proper usage of Yoke products, as well as updates on the latest regulations and standards. The service coverage has expanded to the United States, Mexico, Canada, China, India, Africa, the Middle East, Vietnam, and other regions, with 102 distributors from 50 countries, driven by business expansion and digital development. This not only helps optimize customer service quality and improve product stability, but also enhances the impression score/degree of awareness of distributors towards YOKE.

World-leading PPE brands are major clients for the N-series featuring OEM products, sales representatives must maintain constant communication and discussion with customers to better understand their product development needs and provide them with our latest products so as to create more business opportunities and improve the quality of customer service.



-Brand and Marketing-

The proprietary “YOKE” brand 8 series industrial safety lifting hooks and accessories have wide-ranging applications, covering automation industry, machine tools, automotive, plastic and rubber molds, petroleum, and other industries that require high-quality lifting products. Additionally, Yoke is the only company in the market to comprehensively embed RFID digital chips into lifting equipment, continuously expanding extension sales. Currently, the proportion of traditional and digital products has approached 50%, and the company plans to establish a dedicated digital team in 2025 to focus on developing the digital market.

With the EU Ecodesign Regulation taking effect on July 18, 2024, this regulation promotes Europe’s transition to a circular economy and requires all products to be equipped with digital labels. It is anticipated that market demand for digital label products and corresponding software will grow significantly. Since Yoke’s products have been fully digitized and integrated with asset management needs, the company will have strong market advantages and promotional positioning under future regulatory drivers.

In the past, Yoke has promoted its brand image through participation in various domestic and international exhibitions, physical visits, and physical training programs. In 2024, combining physical activities such as exhibitions, digital summits, and organizing distributor visits, and through advertising in lifting industry-related magazines, the company continues to convey the concept of safety digitization. Additionally, the company provides training courses certified by the internationally renowned organization LEEA, offering global customers more flexible interactive modes and enabling them to receive the latest product information at any time.



Physical Activities

Trade fairs: In 2024 we engaged in 53 domestic and overseas trade fairs. Over the years, we have participated in trade fairs held in over a dozen countries, including the USA, the UK, Germany, Indonesia, Malaysia, the Netherlands, Norway, Dubai, Japan, South Korea, and others.

Distributor visits: Invited customers from the United States, Europe, and other regions to visit, totaling 3 sessions.

Yoke participated in 53 domestic and international trade shows globally in 2024, covering regions including North America, the United Kingdom, Europe, Southeast Asia, and Australia. In addition to focusing on the lifting industry, the exhibition themes also included fields such as oil and gas, plastics and molds, aiming to expand business opportunities in different application areas. At the exhibition sites, Yoke displayed the software interface of digital solutions through large screens, allowing customers to experience hands-on operation and simulate actual usage scenarios to enhance customer interaction and experience. Among these, due to higher compliance requirements from high-end oil companies, Yoke's digital solutions can help them improve corporate efficiency while ensuring product traceability and compliance. These solutions received positive responses at several landmark exhibitions.

- **IPA (International Petroleum Association):** The International Petroleum Association conference is one of the important conferences in the oil and gas industry.
- **OGA (Oil & Gas Asia):** Oil & Gas Asia exhibition is one of the largest oil and gas industry trade shows in Asia.
- **ADIPEC (Abu Dhabi International Petroleum Exhibition and Conference):** Abu Dhabi International Petroleum Exhibition and Conference is one of the world's largest oil and gas exhibitions.
- **LIFTEX (Lifting Equipment Engineers Association Exhibition):** The Lifting Equipment Engineers Association Exhibition showcased the latest solutions and products in the industry.



In addition to participating in trade shows, three “Digital Summits” were held in Taiwan in 2024 to share how Yoke's digital solutions can improve the pain points of traditional paper-based management. The participants were mainly customers from the United States and Europe. The Digital Summit USA held in January 2024 invited 20 American customers to visit. In addition to introducing digital products to distributor partners, factory visit tours were also arranged to help distributors better understand Yoke's advantages and create new business opportunities together.

For information on Yoke's 2024 trade show participation and industry magazine coverage, please refer to the Company's fan page ([click this link](#)).

-Customer Relationship Management System-

Yoke strengthens the management of potential and existing customers through a customer relationship management system. Through the system, the Company precisely analyzes potential customers and their product requirements, then increases transaction completion rates through customer education and training, online conference calls, and in-person visits. The factors causing transaction failure can be further divided into quality, price, delivery time, strategic order rejection, and difficulty in obtaining end-customer responses. Then, we run macroeconomic market analysis for the reference of improving operations.

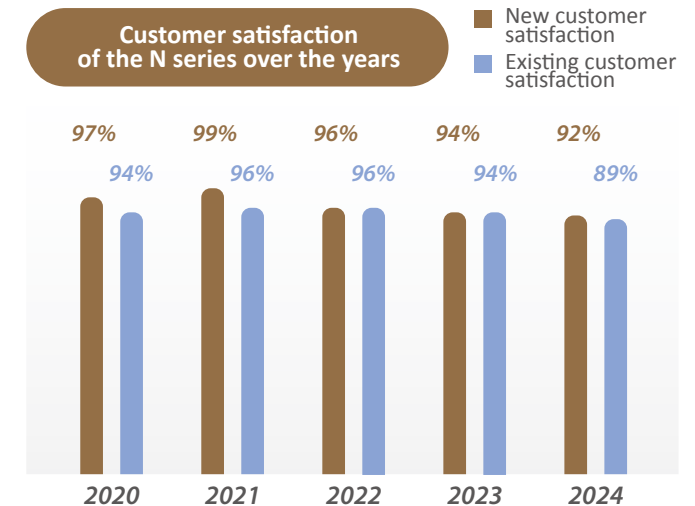
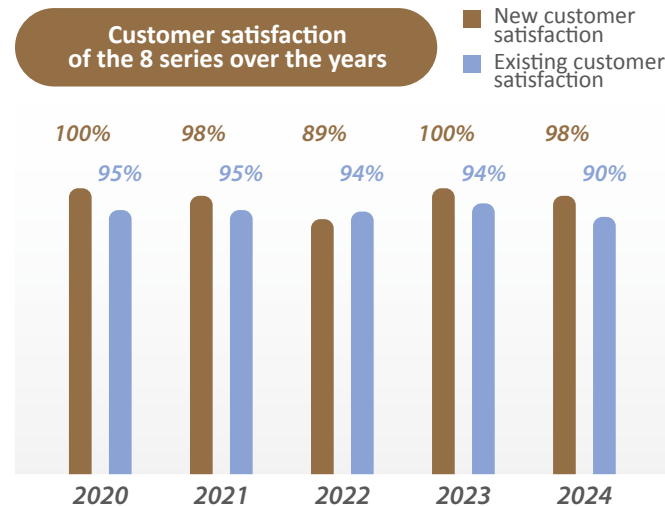
-Customer Satisfaction-

Each year, questionnaires are automatically sent through the customer relationship management system based on annual sales volume rankings or key development targets. This saves statistical time and ensures accurate tracking of customer viewing status, effectively improving questionnaire response rates. The questionnaires were collected and analyzed to generate a report presented during the monthly quality meeting for review.



	Customer Coverage Ratio	Questionnaire Response Ratio	Customer Satisfaction
8 Series Products	61.76%	71%	<ul style="list-style-type: none"> Existing customers 90% New customers 98% 4% less than the previous year
N Series Products	80%	68%	<ul style="list-style-type: none"> Existing customers 89% New customers 92% 2% less than the previous year

Note: Customer Coverage Rate = Questionnaires sent to customers' annual revenue ÷ Annual revenue of that series × 100%



-Customer Complaint Handling-

Yoke values customer feedback and manages and responds to customer opinions through Customer Feedback Reports (CV cases) and Corrective Action Reports (CAR cases). In 2024, there were 27 CV cases, a significant decrease of 15 cases compared to 2023, and 0 CAR cases, a decrease of 1 case compared to 2023. This is primarily due to the increased automation ratio, which implements standardization of production methods through machinery, greatly improving implementation effectiveness and reducing the impact of many human operational variations. Through the introduction of the SPC system, abnormalities occurring during internal production stages are effectively controlled, immediately processed and completed with improvement processes recorded. Yoke is committed to continuously pursuing standardization improvements and implementing continuous improvement mechanisms through ongoing adjustments and optimization to meet customer needs.

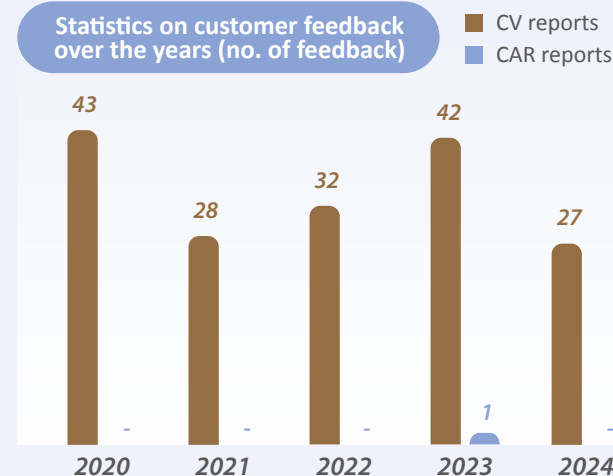


The main items in CV cases in 2024 were primarily related to appearance and functionality factors:

The main cause of CV cases was appearance-related. After analysis, the undetected abnormalities were primarily attributed to “appearance abnormalities in products shipped directly after supplier production and personnel inspection omissions.” We have continued industry-academia cooperation programs with schools to address appearance variation factors. Through scanning electron microscopy (SEM) and energy-dispersive X-ray spectroscopy (EDS) crystal phase composition analysis, we aim to narrow the range of undetectable abnormalities, reduce process risks, and simultaneously make customized adjustments based on customer requirement standards.

Furthermore, to address the ineffective screening of products shipped directly by suppliers, through the smart manufacturing project, Yoke’s SPC system is shared and integrated with supplier inspection practices. Supplier screening results are analyzed through the system and presented in report format, enhancing suppliers’ autonomous management capabilities and continuously preventing defective products from flowing out.

Statistics on customer feedback over the years (no. of feedback)



Issue: Sustainable Supply Chain

Policy

Prioritizing “local procurement,” through process improvements and collaborative enhancement of management approaches, the Company assists suppliers in strengthening their operational foundation, screens and provides guidance to suppliers using ESG standards, and drives industry upgrading. Policies such as “Supplier Control Procedures” and “Supplier Code of Conduct” have been established.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication
Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement
Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction
Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention
Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- Local purchase ratio at above 92%
- Supplier Social Responsibility Commitment Letter signing rate: 100%
- Supplier Social Risk Self-Assessment Form collection rate: 100%

Action Plan

- Supplier Information Platform Enhancement Project: Through the supplier platform, suppliers can submit self-inspection documents, material certifications, and other quality documents digitally, ensuring quality documents are timely, accurate, and complete.
- Strategic Partner Collaborative Improvement Project: Providing guidance to 4 suppliers to participate in manufacturing process quality inspection modules and real-time quality IoT dashboard implementation.
- A total of 250 suppliers were required to sign the Supplier Social Responsibility Commitment Letter, with 249 responses received.
- Social responsibility risk self-assessment forms were distributed to 22 suppliers, with an average self-assessment score of 83.5 points. Three suppliers were randomly selected for on-site audits and all passed. Based on the audit results, the self-assessment form questions were optimized to ensure suppliers understand and implement ESG requirements.
- A supplier carbon reduction briefing was held, with 10 suppliers invited to participate.

Annual Results

- The proportion of local procurement in 2024 reached 92.39%.
- Supplier social responsibility commitment letter signing rate at end of 2024: 97.68%
- 2024 social risk self-assessment form collection rate reached 100%

Management Responsibility

- The Procurement Department is responsible for procurement-related affairs and supplier management and Product R&D Department, Production Control Department, Quality Assurance Department and MIS Department to jointly promote the establishment of supplier-related collaboration process and information platform.

Tracking and Review Mechanism

- Assess our supplier audit procedure through our quality management system; the management review committee shall track the progress of various management projects and major department performance management indicators.

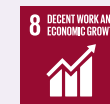
Stakeholder Engagement

- Stakeholders can provide their feedback and lodge complaints through participation in relevant meetings, e-mails, or the “Contact us” page on YOKE’s website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

204 Procurement practice (2016)

Corresponding SDG

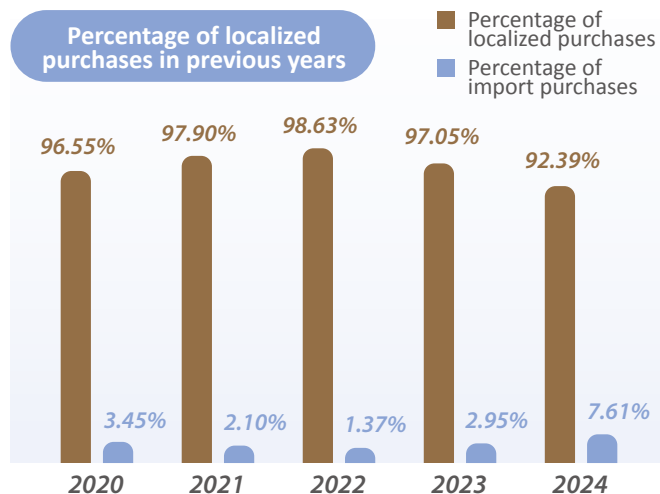


4-2 Leading Industrial Upgrades

For more than 30 years of our operations in Taiwan, YOKE has placed technical know-how and product competitiveness as its top priority. However, product competitive advantage exists in a company's know-how and supply chain partners that work alongside YOKE. For this reason, YOKE has adopted the principle of making localized purchases and treating suppliers as business partners. In addition to fulfilling corporate social responsibilities in its own capacity, YOKE also guides suppliers in making ongoing improvements to product quality and production efficiency. Ultimately, we view optimized production procedures and product quality as the foundation for corporate sustainability.

In 2024, in response to the revised American Petroleum Institute (API) audit, Yoke strengthened the management of its key downstream suppliers^{Note}. Through this audit, not only were the management mechanisms of key suppliers reviewed, but when deficiencies in suppliers' management systems were identified, assistance was also provided to establish and improve relevant systems, enhancing the overall supply chain management effectiveness.

Note: Key suppliers are defined as suppliers that have significant impact on the Company's operations or product quality, including suppliers providing critical components, critical processes, or specific safety technologies (explosion-proof).



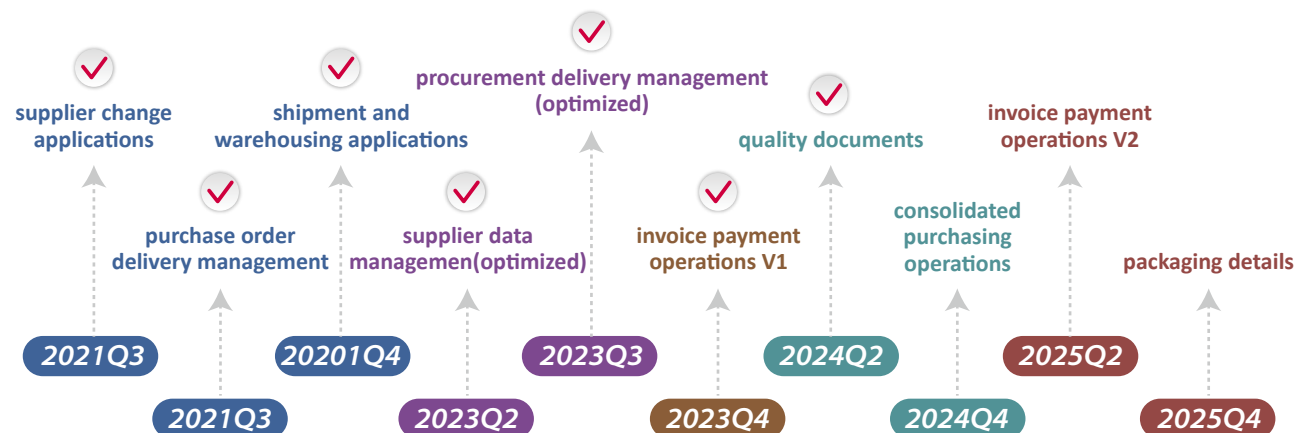
Note: Local procurement is defined as procurement from Taiwanese suppliers.

-Implement Local Procurement-

With the strategy of promoting an industrial cluster for forging and thermal treatment for supplier management, YOKE has been working with long-term suppliers for mutual growth in pursuit of sustainable business operation. Since establishment, local procurement has been the procurement policy, accounting for 92.39% in 2024. This was a slight decrease compared to previous years, mainly due to the need to procure certain critical components from overseas suppliers.

-Digital Supplier Management-

To expedite supplier-related processes, YOKE has introduced its supplier information platform and planned to introduce new functions over the years to strengthen our two-way information transmission and exchange. In 2023, the Company completed system optimization and adjustments for supplier basic information maintenance and purchase order management, and introduced the payment request process into the supplier platform, making the supplier reconciliation and payment request processes clearer and more convenient. In 2024, quality document management operations were optimized by changing the submission of quality documents such as self-inspection documents and material certificates previously provided by suppliers to data submission through the supplier platform, ensuring the timeliness, accuracy, and completeness of quality documents.



-Supplier Digital Empowerment-

The supplier platform established since 2021 has achieved a supplier online rate of over 90%. Currently, unidirectional functions have been completed, such as supplier applications, purchase order transmission, and shipment and warehousing operations, enabling suppliers to become familiar with platform operations. Subsequently, collaborative quality and delivery functions will be established to assist suppliers in improving quality and shortening delivery times. In 2023, the “Small and Medium Enterprise Manufacturing Low-Carbon and Smart Upgrade Transformation Subsidy” program from the Industrial Development Bureau was approved. In 2024, leveraging Yoke’s digital transformation experience, four suppliers were led to introduce collaborative supply chain operations to optimize the supply chain system. The plan involves collaboratively establishing supplier process quality inspection modules and quality IoT real-time dashboards with suppliers to optimize quality management and delivery times, creating an efficient, agile, and smart machining supply chain. In 2024, Yoke added a “Unified Procurement” system function. After Yoke integrates the demand for the same materials from manufacturers, it negotiates prices and places orders with material suppliers in a unified manner. Manufacturers participating in the unified procurement can obtain materials according to the negotiated prices and quantities, ensuring stable material sources and prices.



-Supplier Code of Conduct-

Yoke expects that in the process of working with suppliers to create sustainable and safe value services, they respect social and ethical standards, understand and comply with laws, and actively respond to environmental protection and social-related issues. Starting in 2023, referencing the RBA framework, Yoke formulated a Supplier Code of Conduct covering five major aspects: “Labor and Human Rights, Health and Safety, Environment, Ethics, and Management Systems.” This was publicly released on the Company’s official website. By the end of 2024, 22 suppliers were selected to receive social responsibility risk self-assessment forms, achieving a 100% response rate with an average self-assessment score of 83.55. Three suppliers were selected for on-site audits, and after the audits, questionnaire items were readjusted to ensure suppliers understand Yoke’s requirements for sustainable development and corporate responsibility. In addition, starting from 2019 onward, we have drafted our supplier social responsibility commitment letter to be signed by suppliers and returned to YOKE. As of the end of 2024, of the 259 suppliers in our audit roster, 253 (97.68%) had signed and returned the commitment.

-Supplier Communication Meeting-

A supplier conference is held every two years, with the last one held in 2023, where 67 major suppliers participated. Through physical exchanges, we collaborate with supplier partners to contribute to quality and sustainable development.

In response to CBAM carbon emission issues, product carbon footprint calculations are conducted. Each quarter, information on electricity usage, material weight, gases or solvents is collected from a total of 10 suppliers across different categories including materials, forging, processing, and surface treatment. Therefore, in 2024, a supplier carbon emissions briefing was held to assist suppliers in understanding relevant calculation rules and inventory resources.

4-3 Reinforcing Supplier Management

-Supplier Management Mechanism-

YOKE differentiates its procurements according to their nature (2 major categories) and degree of materiality (3 major categories; and purchases made with our outsourced processing service suppliers fall under the category of “activities”). All suppliers involved in our procurements have been placed at different tiers with an assessment conducted at different frequencies - periodic assessment and annual audit. In addition, YOKE has also been assisting suppliers to achieve growth and upgrade so that we could collaborate and grow together to propel the industry chain for safety hook lifting components and high-altitude operation fall-proof safety equipment.

Type of Procurement

- Industrial safety lifting components and fittings
- High Altitude Operation Fall-proof Safety Equipment and Fittings

Critical Degree

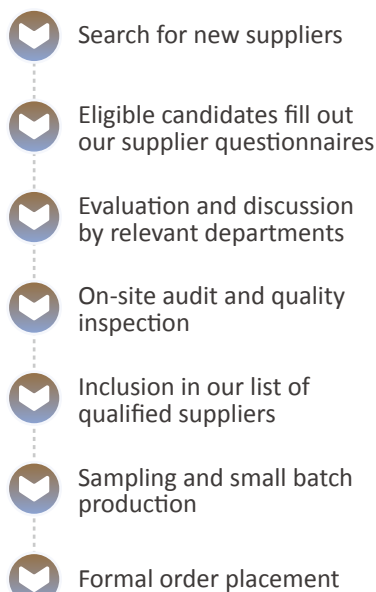
- Explosion-proof characteristics
- Key components/Activities
- Non-key components/Activities
- General Purchases/Activities

Supplier Rating

- New Supplier Evaluation
- Annual Supplier Audit
- Regular evaluation of existing suppliers

-New Supplier Evaluation-

New suppliers must pass our supplier assessment before YOKE may place orders with them. The audit assessment criteria include corporate liability-related management systems, promotion of energy-saving plans, retrieval of the signed supplier social commitment letter, availability of an internal/external mailbox for grievances, promotion of charity events, and prior punishments by competent authority for having violated economic, environmental, human resources, or product-related laws and regulations. In 2024, 9 suppliers passed our new supplier assessment.



-Regular Audit Evaluation of Existing Suppliers-

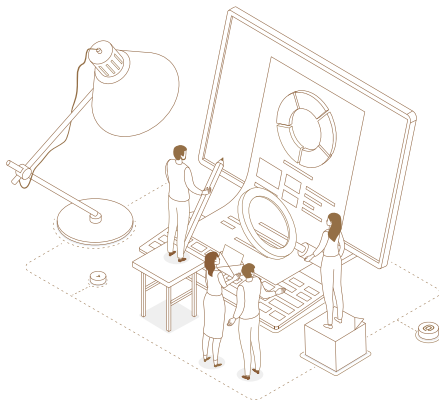
The Company has established supplier control procedures and, based on supplier risk classification, formulated the frequency of re-evaluation. In December 2024, audit evaluations were conducted on 32 suppliers, with 100% of the evaluation results meeting requirements. By the end of 2024, a total of 265 suppliers have passed our assessment, though only 235 of them had actually had business with YOKE.

A supplier has to score 70 or higher in order to become a qualified supplier and registered in our list of qualified suppliers. Suppliers who scored 69 or lower were required to rectify their given issues or propose plans for rectification within 45 days to be eligible for the re-assessment process. Among those that failed to score 60 (Group E), they were required to submit their plans for rectification within 2 months and YOKE would assess the supplier 4 months later after the issue in question has been rectified. Suppliers who fail to achieve the required rectification shall be penalized in accordance with our procurement strategy- to have their order quantity reduced or remove them from our list of qualified suppliers. In 2024, 32 suppliers were evaluated and passed the evaluation, with an average score of 84.1, up by 3.82 from 2023.

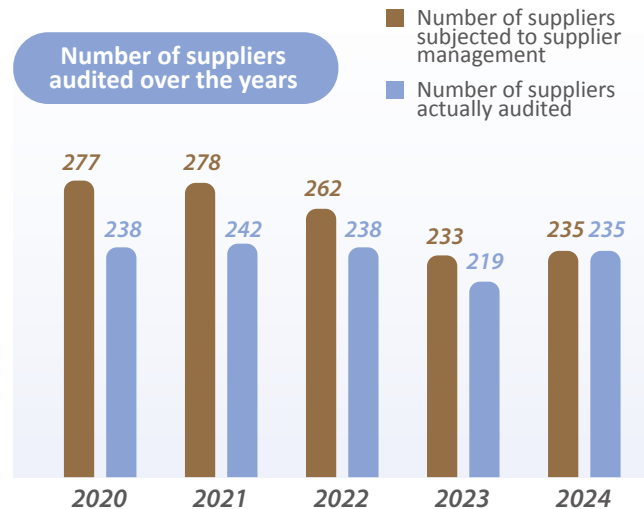
Risk classification	Frequency of re-evaluation
Very high	Yearly
High	Every 2 years
Medium	Every 3 years
Low	Every 5 years
Extremely low	Every 7 years

-Supplier Annual Written Performance Audit-

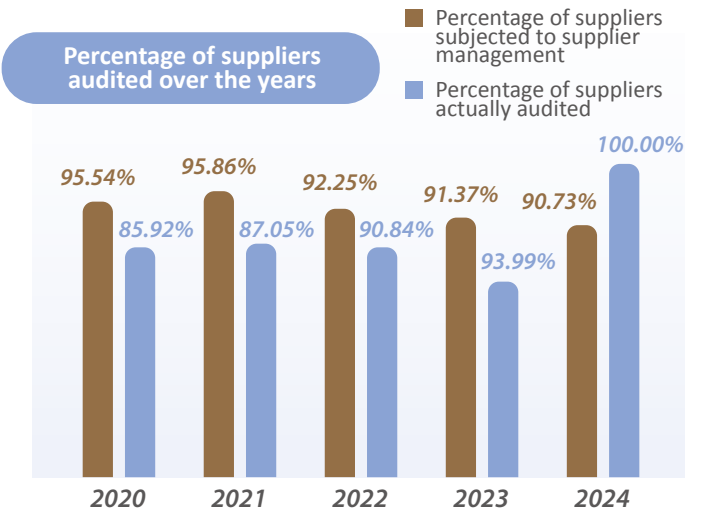
The annual supplier audit only applies to critical and non-critical suppliers and the audit is conducted in the form of a written review of their quality, price, delivery, and service (QPDS). This audit takes place once a year and QPDS results of suppliers are reflected upon and discussed on a yearly basis. In order to be added to our list of qualified suppliers, suppliers must score 65 or higher in their annual audit. In 2024, suppliers who failed to score 70 points shall be identified as targets that require further on-site audit and assistance for rectification and will be required to address the situation within 2 months before the outcome of rectification is verified in 4 months' time. Suppliers who fail to make the rectifications shall be dealt with in accordance with YOKE's procurement strategies. In 2024, we had a total of 259 raw material suppliers, 235 of them were added to our list of qualified suppliers. The average audit score was 85.80 and 98.72% of suppliers passed the audit.



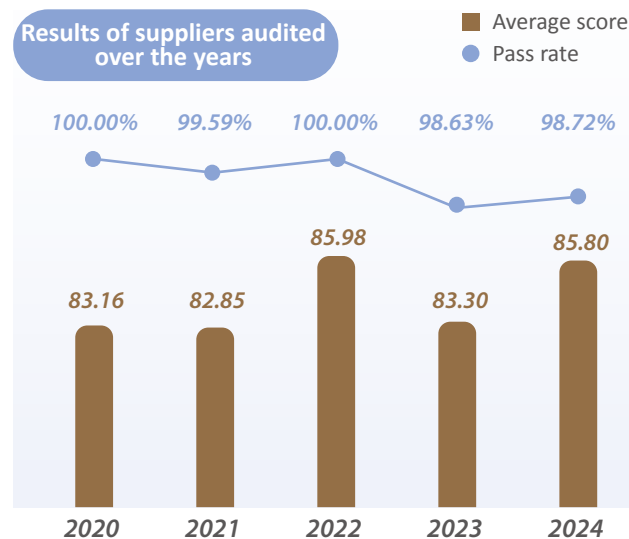
Number of suppliers audited over the years



Percentage of suppliers audited over the years



Results of suppliers audited over the years



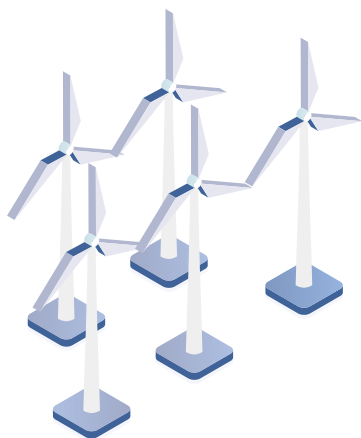
Results of suppliers re-assessment over the years



-Strategic Partner Collaborative Improvement-

In 2020, we launched the Major Supplier Quality Management Guidance Project, QA supervisors taking charge of the project and professional engineers being the liaisons. Through the weekly quality meeting, we helped suppliers to make in-depth improvement of quality management and implementation.

The Company has promoted the standardization of supplier salt spray testing standards. For raw material suppliers required to conduct salt spray testing, testing methodology guidance has been promoted since 2019. For suppliers that pass audits, their test data is accepted upon incoming inspection, reducing redundant testing times for both parties and improving supplier quality by identifying abnormalities and correcting problems before shipment. As of 2024, a cumulative total of 5 suppliers have passed salt spray testing guidance and can conduct testing independently. Statistics show that among the 1,000 salt spray tests conducted independently by suppliers in 2024, no quality abnormalities requiring returns occurred.



-Green Procurement-

Since 2019, the Company has initiated evaluations for prioritizing green procurement of office supplies. Based on each department's usage requirements and replacement frequency, the procurement department conducts price inquiries and negotiations, then gradually changes procurement items to products labeled with the Environmental Protection Administration's environmental labels. When procuring new machinery, equipment above IE3 level is specified according to equipment specification requirements. In 2024, we purchased 6 items meeting the green procurement requirements with a total of NT\$1.288 million. In the future, we will continue to increase the items and amount of green procurement each year.



Safety Value for Shareholders

- 5-1 Sound Corporate Governance
- 5-2 Enhanced Operational Performance
- 5-3 Establishing Risk Management
 - Issue: Information Security
- 5-4 Information Security Management
- 5-5 Ethical Corporate Management



5-1 Sound Corporate Governance

-Board of Directors-

Currently, the Board is composed of three directors and one supervisor. In 2024, directors and the supervisor were re-elected at the meeting of shareholders in accordance with the Company Act and the Articles of Incorporation, each with a term of office for three years. In age distribution, one board member is aged under 50 years old, while three members are aged over 50 years old.

The board of directors exercises its authority in accordance with laws, the Articles of Incorporation and Board of Directors Conference Rules. The directors and supervisors with their extensive industry experience help supervise the Company's operations. In the future, we will assess the need for training courses based on the organizational development and in response to the relevant trends of sustainability governance.

After its establishment, the Sustainable Development (ESG) Committee periodically reports the achievements of various sustainability-related projects to the chairman. After approval, projects are promoted and implemented, and important work items are also included in the agenda of the report to the Board. YOKE hires one professional manager as the general manager to implement the Company's overall operations, impact management and sustainability-related projects and periodically reports the operational achievements to the Board. The last report was presented in December 2024.

Title	Representative	Gender	Academic and career background	Required attendance	Actual attendance
Chairman	Steven Hong	Male	EMBA, National Chengchi University YOKE Industrial Corp. - Chairman	5	5
Director	Susan Yen	Female	National Taichung Institute of Technology YOKE Industrial Corp. - Vice Chairman	5	5
Director	Marcus Hung	Male	National Chung Hsing University YOKE Industrial Corp. - Vice General Manager	5	5
Supervisor	Yen, Kuo-Chen	Male	Kai Nan Vocational High School Industry Consultant	0	0

Note: The Board has been elected by law. Currently, it is formed primarily with the members of the founding family. It prioritizes corporate sustainable development when making decisions, maximizes business value for shareholders, and values engagement with various stakeholder groups.

Organization



5-2 Enhanced Operational Performance

-Information Transparency-

Yoke is a non-publicly issued company. The purpose of independently preparing a corporate sustainability report is to promote healthy company development through operational information transparency, benchmark the best operational models of leading companies, and enable Yoke's operations to reach higher levels.

Through the integration of SAP ERP, YOKE has been able to complete all closing procedures in 1 business day each month. 20 days before each month, senior executives would convene a management meeting to review the operating performance to focus on problematic issues and immediately formulate corresponding improvement measures.

-Budget Management Process-

At the end of each year, the management discusses with each department on their proposed annual budgets and targets in accordance with the medium and long-term goals before verifying the annual plans for individual departments. The management also engages each department in KPI confirmation meetings, during which they lay out all performance indicators from R&D progress, production yield, production efficiency to goals of supporting departments.

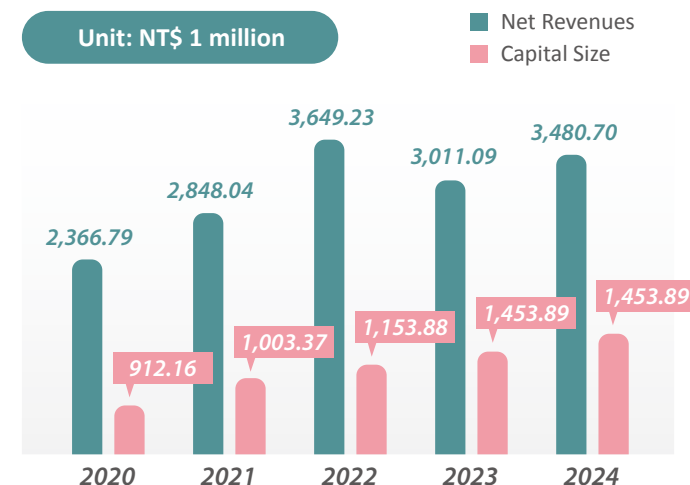
-Financial Performance-

Yoke's revenue in 2024 was NT\$3.48 billion, representing a 15.60% growth compared to 2023, primarily due to revenue growth from fall arrester products.

In response to future growth positioning, Yoke initiated expansion plans with a capital expenditure of NT\$1.53 billion in 2024, and plans to invest an additional NT\$7 billion over the next three years. This includes constructing The Taichung City Precision Machinery Innovation Technology Park facility and expanding capacity at Plants 3 and 5, while continuing to invest in intelligent production to enhance production quality and efficiency and create new employment opportunities. Simultaneously, in alignment with the government's 2050 net-zero carbon emissions policy objective, the new facilities are planned with green building design and solar power generation installations.

In 2024, Yoke secured NT\$5.28 billion in project financing through a sustainability-linked syndicated credit facility, coordinated by the Bank of Taiwan. The syndicated loan incorporated sustainability-linked indicators such as "greenhouse gas emissions" and "energy consumption" into the loan terms, offering corresponding interest rate reductions based on Yoke's performance in these areas. The syndicated loan attracted participation from 8 financial institutions with funding exceeding expectations, demonstrating strong recognition of Yoke's operational performance and sustainability achievements.

Unit: NT\$ 1 million



Yoke implements a 3-tier performance management model to ensure achievement of the Company's annual strategic objectives and operational targets.

	Objective Level	Management Indicators	Management
	Strategic level	Key Management Index (KMI)	Based on 8 strategic issues, annual KMIs are established as the Company's overall development direction, which are then cascaded down to KPIs.
	Operating level	Key Performance Index (KPI)	Each department's KPIs are focused and finalized by the general manager based on operational policies. Managers report monthly at management meetings to track and review achievement status. If targets are not met, PDCA improvement mechanisms must be initiated.
	Execution level	Key Activity Index (KAI)	Each department's KPIs are cascaded down to departmental KAIs, which are further cascaded down to individual KAIs to ensure implementation and execution. Departmental KAIs also serve as performance evaluation items for each department manager.

5-3 Establishing Risk Management

-Risk Management Mechanism-

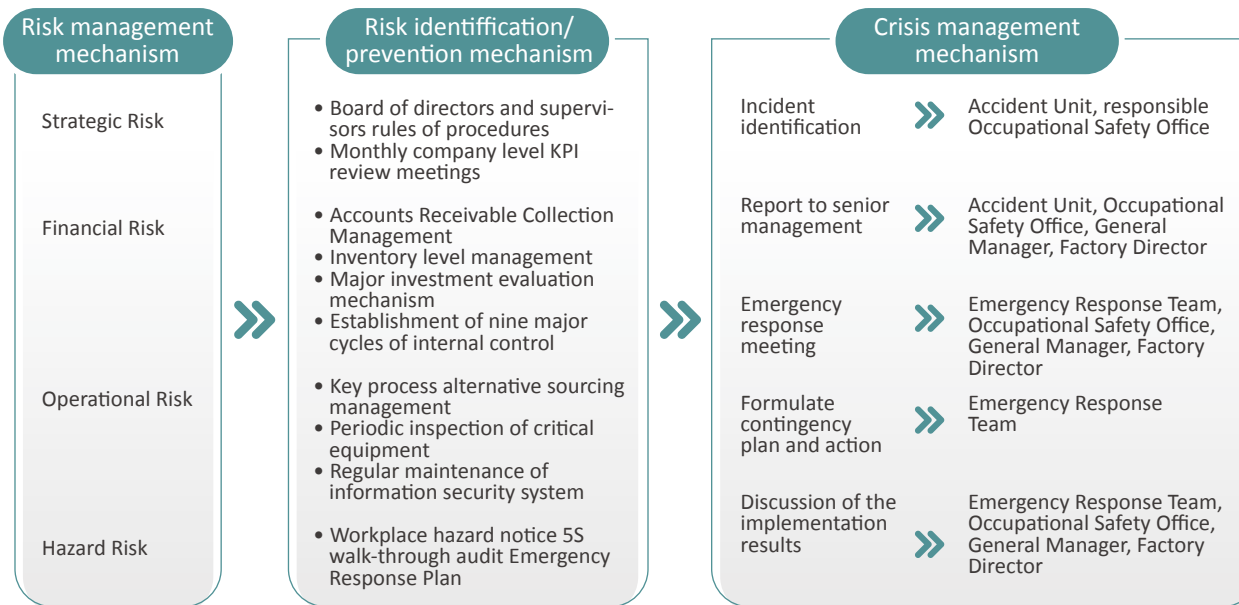
Yoke has established a risk management mechanism to classify risks into four categories: decision risks, financial risks, operational risks, and hazard risks, etc. The risk identification and prevention mechanism has been developed for each type of risk, and a crisis management mechanism has been established to fully implement risk management operations in order to maintain long-term stable operations.

-Risk Tracking Program-

In addition to the above-mentioned management of major risks, YOKE also implements risk items that are less likely to occur but may still cause certain risks in its daily operations, and conducts regular tracking and review to reduce operational risks.



Risk Management Operation Model



Market Risk

YOKE's products are sold worldwide, which makes exchange rate and the interest rate the two regularly monitored risks for the Finance Department to ensure that our revenues do not fluctuate to the point that results in major losses.

Liquidity Risk

Through cash flow management, the Company ensures that an adequate amount of cash and cash equivalents are maintained to meet its operational requirements while mitigating the impact of cash flow fluctuation. The Finance Department manages liquidity risk by monitoring bank credit limits, thereby preventing the risks of a customer defaulting while protecting the Company's credits.

Credit Risk

YOKE carefully assesses the credit risk of customers or distributors that it conducts businesses with in various parts of the world. Trade terms are imposed depending on the credit risk of the location and the counterparty involved. For new customers, first-time transactions are conducted on a payment-before-shipment basis; change of payment terms for subsequent transactions may be considered depending on the customer's credibility and transaction outcome. YOKE will temporarily withhold shipment if any account receivable is uncollected when due, and in doing so mitigates the risk of loss caused by bad debt.

Other Risks

As YOKE's retailers operate across many parts of the world, and as such, legal issues are one of the areas that require attention. With regards to patent rights, YOKE works with patent specialists to avoid the act of infringement. Due to the nature of YOKE's global development, Any major transaction relating to operation is conducted with the help of an internationally allied law firm as YOKE's legal counsel in order to avoid losses or violations due to unfamiliarity with foreign laws. For domestic legal affairs involving transactions and collaborations, the Company seeks comprehensive and professional counsel and assistance from local law firms.

-Emergency Response Capabilities-

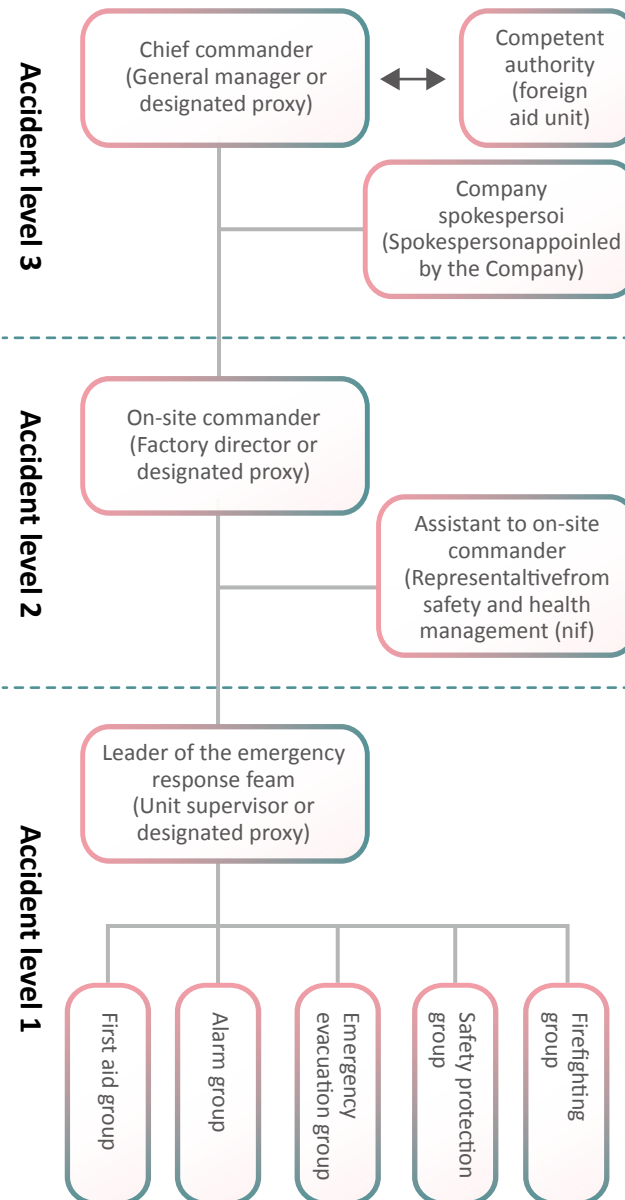
In order to respond correctly and effectively in case of emergency so as to minimize injury, property damage, environmental impact, or disruption of operation, we developed an emergency management plan to cover occupational and natural disasters (i.e. typhoon, earthquake), power outages, fires, the outbreak of infectious diseases. The plan also established an “emergency response organization” and a 24-hour emergency response duty roster. Messages and information shall be relayed through mobile phones to the relevant personnel according to the accident level. To enhance emergency response capabilities, the Company regularly conducts disaster prevention drill programs and related courses. In 2024, in addition to plant-wide fire drills, the Company also conducted drills by operational areas and provided equipment operation training.



Fire evacuation drills



Fire equipment operation training



-Audit Mechanism-

Yoke is a non-publicly issued company and is not obligated under relevant laws to establish an audit department. However, to strengthen corporate governance, the Company voluntarily refers to publicly issued company regulations by establishing an audit unit under the Board of Directors and formulating an internal control system to handle the Company's internal operations management.

The Company formulates audit plans for the following year at the end of each year, conducts various audit operations monthly according to the plans, confirms audit reports with supervisors of audited departments after completion, and reports to the Chairman monthly after confirmation. The Company also tracks the improvement status of departments regarding confirmed deficiencies and recommendations. Additionally, audit reports are included in the Board of Directors' meeting agenda. No material deficiencies were found in the 2024 audit operations.



Issue: Information Security

Policy

Establish related information security procedures and periodically implement information security audits to ensure the proper implementation of information security.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication
Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement
Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction
Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention
Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- Execute planning of information security management mechanisms and protective measures
- Enhance employee information security awareness and implement information security training
- Reduce cyber attack threats

Action Plan

- Establish backup systems: Establish off-site backup systems for critical services to ensure switching to backup systems within 20 minutes during emergency situations.
- Conduct regular vulnerability scans on all network segment equipment for detection and remediation to reduce risks.
- Implement information security advocacy to all employees once per quarter and engage external professional information security consultants to conduct one information security training session.
- Conduct social engineering drills once every six months for all employees with email accounts.

Annual Results

- Backup system implementation: Backup systems have been established at remote locations for critical services, enabling immediate switchover to backup systems within 20 minutes to maintain system services when equipment failures in the main computer room cannot be restored.
- Vulnerability scanning: Vulnerability scans have been conducted on equipment across all network segments, with vulnerability remediation completed.
- Information security training: Training completion rate for all indirect personnel reached 95.6%.
- Social engineering drills: Three drills were conducted with 261 personnel tested, achieving a link click rate of 4.6%.

Management Responsibility

As the responsible unit, the MIS Department continuously optimize the information service process while enhancing the capability of information security protection at the same time.

Tracking and Review Mechanism

The management committee is responsible for tracking the progress of various projects and performance management indicators of key departments

Stakeholder Engagement

Stakeholders can provide their feedback and lodge complaints through our internal meetings, staff comment boxes, e-mails, or the "Contact us" page on YOKE's website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

Self-defined Topic

Corresponding SDG



5-4 Information Security Management

Yoke has introduced digital transformation in recent years while simultaneously enhancing cybersecurity protection capabilities. Through the establishment of management mechanisms, personnel training, and protection testing drills, the Company continues to improve information security management. In 2024, the remote backup system was completed and went online. Through hourly backup operations, the integrity of important data preservation is ensured, and a monitoring system has been established to ensure immediate notification of anomalies.

-Information Security Management Mechanism-

Information security management items	Implementation measures
Physical Management	<ul style="list-style-type: none"> Automated monitoring and management of servers and network equipment in the server room. Server-wide virtualization management. Migrate important system services to the cloud and set up a VPN to control use.
System Management	<ul style="list-style-type: none"> Split control by segment and separate intranet and extranet management. Networking and instant messenger (IM) software control. Periodic password change and multi-factor authentication (MFA). Annual vulnerability scan and remediation of vulnerabilities. Disaster recovery (DR) drills every year. Email protection mechanism: Apply advanced threat protection (ATP) to the email accounts of important staff.
Hardware Protection	<ul style="list-style-type: none"> Management of dual-layer firewalls. Control of private computers and storage devices. Dual circuit redundancy: Ensure undisrupted networking service. Optimize data backup: Periodic corporate data backup and synchronous cloud data backup for offsite backup. Remote backup system: Create backup systems for important services.
Others	<ul style="list-style-type: none"> Strange email reminder: Block business email compromise (BEC).

-Information Security Training-

New employees sign an integrity and honesty commitment letter and confidentiality agreement on their first day of reporting, bearing the obligation to protect and maintain confidentiality of all Company information. Within 3 months of reporting, they receive information security training to understand Yoke's information security policies and control measures. For newly promoted managers, relevant information security policy and control measure briefings are arranged according to departmental responsibilities. Additionally, in 2024, one information security training session was completed for all indirect personnel, with a completion rate of 95.6%. Starting in 2024, information security briefings are regularly conducted quarterly for all employees. One social engineering drill was completed for all units and information security training for all indirect personnel to maintain employee information security awareness and instruct on the dangers of threatening online behavior.

Personnel Type	Training Content	Annual Training Hours/Times	2024 Implementation Status	
			Number of people to be trained	Completion rate
All indirect personnel	Information security training	1 hour	230 people	95.6%

Information Security Tests and Drills

- Disaster recovery (DR) drills
 - Once a year, the DR test performs on the backup data of important system services to ensure backup quality. DR should be completed within 24 hours.
 - Perform a test of the remote backup once a year to ensure that important services are not interrupted in the event of an emergency.
- Social engineering drill:

Personnel Type	Test Content	Number of Tests	2024 Implementation Status	
			Number of people tested	Connection touch rate
Employee email account	Fishing email test	3 times	261 people	4.6%

- Endpoint Equipment Protection
 - Periodically scan hardware vulnerabilities in the information environment and patch critical loopholes.
 - Build the periodic update mechanism for third-party software in addition to the standard OS update.
 - Periodically check the privilege of internal account and abnormal access in the information environment.
- Network Communication Protection
 - Draw up external attack defense plans (e.g., prevention of injection exploits and malicious website defacement) on the supplier platform.
 - Periodically check the account privilege and effectiveness of external suppliers and customers and plan the periodic password change mechanism.
 - Arrange one social engineering drill and one information security education course every year to enhance the information awareness of employees.
 - Introduce cloud spam solutions to enhance email security filtering capability

5-5 Ethical Corporate Management

-5A Core Values-

The 5A the core value of our code of conduct, and “accountability and integrity” comes the first. We request new employees to sign the “Integrity and Probity Commitment” on their arrival to promise compliance with the Code of Business Conduct and Ethics and not to engage in any improper conduct, such as illegal and unethical behavior, unfair competition, bribery, and corruption. Additionally, new employees must accept the orientation training that includes the 5A core value. In 2024, the rate of both signing the commitment and completing the orientation training was 100%.

Through the performance management system, we periodically assess the compliance and practice of the 5A core value of each employee to ensure that the corporate culture featuring “accountability and integrity, appropriate decisions, acquire customer loyalty, active learning, and aggressive innovation” in the daily work and decisions.

-Compliance-

YOKE complies with domestic regulations in all its business operations. The Company also pays constant attention to policy trends, and reviews and revises internal policies or procedures where applicable to conform with the latest regulations. As a result, YOKE has been able to monitor and respond appropriately to changes in key policies and laws, whether local or abroad. YOKE had complied with pertinent laws and internal policies on economic, environmental and social aspects throughout 2024. There had been no violation concerning anti-corruption, finance, marketing communication, product information/labeling, labor laws or environment, and neither was the Company fined by competent authority for any violation.

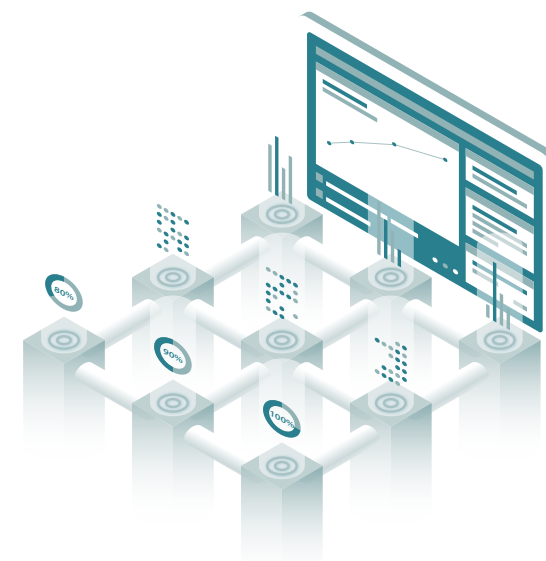
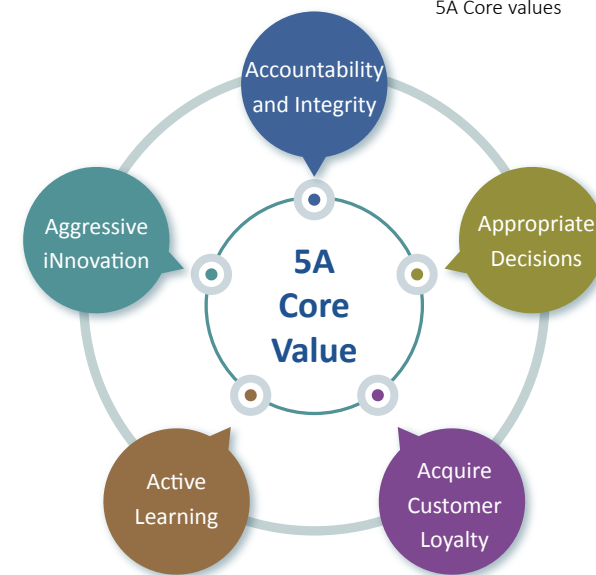
-Grievance System-

Yoke has established employee suggestion boxes, email boxes, and complaint hotlines within the company to provide employees with channels to submit opinions or complaints. These are received by the Human Resources Department, which confirms the content and forwards them to responsible personnel in the relevant departments for handling, after which the Human Resources Department responds to the employees.

External stakeholders can submit opinions through the “Contact Us (click here)” page on Yoke’s official website. Opinions from different stakeholders are assigned to designated personnel in relevant departments for receipt and handling. For complaints involving corruption or related illegal conduct, senior responsible managers are designated to receive them to ensure confidentiality of the complaint process and implement subsequent investigation and handling. No complaint cases were received in 2024.



5A Core values



Safety Value for Employees

Issue: Talents Attraction and Retention

6-1 Sourcing of Outstanding Talents

6-2 Implement Employee Care

Issue: Human Capital Development

6-3 In-depth Talent Development and Nurturing

Issue: Occupational safety and health

6-4 Fostering Safety, Hygiene and Environmental-friendliness

6-5 Health Promotion



Issue: Talents Attraction and Retention

Policy

Complying with the domestic laws and regulations relating to labor rights, treating employees fairly and equally, and formulating fair and reasonable systems are our management basis for talents recruitment and retention.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication
Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement
Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction
Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention
Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- The retention rate for new employees is 75%.
- Score more than 3.7 for employees' overall satisfaction survey

Action Plan

- The starting salary for entry-level domestic employees without relevant work experience, regardless of gender, has been adjusted to NT\$35,000, which is 1.27 times the minimum wage under the Labor Standards Act.
- Continuously strengthening the organizational commitment and enhancing the team cohesion of employees through the improvement suggestion system, ergonomic improvement, and new employee conference.

Annual Results

- The retention rate for new employees in 2024 reached 74.80%.
- The overall satisfaction of domestic employees in 2024 was 3.83.

Management Responsibility

The Human Resources Department is the responsible unit for matters relating to recruitment management, employee retention, labor-management relationship promotion, employee benefits and salary management.

Tracking and Review Mechanism

The management committee is responsible for tracking the progress of various projects and performance management indicators of key departments

Stakeholder Engagement

Stakeholders can provide their feedback and lodge complaints through our internal meetings, staff comment boxes, e-mails, or the "Contact us" page on YOKE's website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

201 Economic performance (2016)
 202 Market presence (2016)
 401 Employers-employee relations (2016)
 402 Labor/management relations (2016)

Corresponding SDG



6-1 Sourcing of Outstanding Talents



Comprehensive workforce statistics

-Overview of Manpower-

Full-time employment is our basic employment policy. By the end of 2024, neither contract employee nor time-guaranteed employee has been hired. Additionally, no child labor (under 16 years old) has even been hired. All employment have undergone strict interviews and age checks.

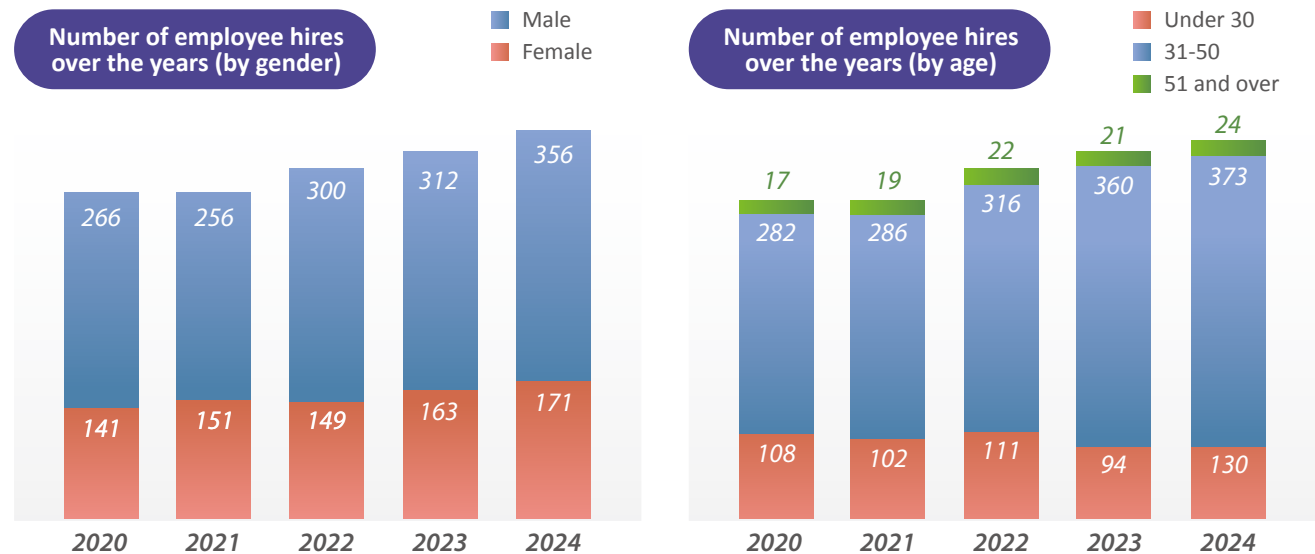
As of the end of 2024, the total headcount of the Yoke Group was 554 people, representing a growth of 11.02% compared to the previous year. Of these, 527 people are in Taiwan and 27 people are in overseas subsidiaries. The proportion of senior managers hired from local Taiwanese residents is 100.00%. All subsidiaries hire local personnel, with the proportion of local hires being 100.00%.

The Taiwan HQ has commissioned professional outsourcing service providers to handle main gate security duties and workplace cleaning. In 2024, the dispatched personnel included two cleaning staff and five security guards.

Number of people					
Taiwan	Shanghai	USA	Indonesia	U.K.	Total
527	21	3	2	1	554



-Human Resources Statistics of Taiwan HQ-

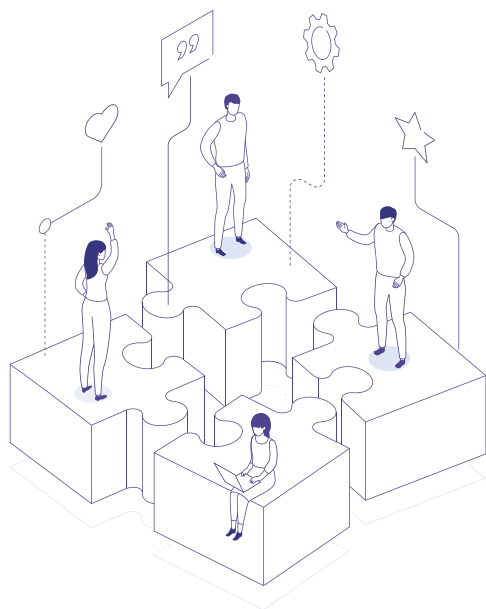


Employee Diversity at Taiwan Headquarters

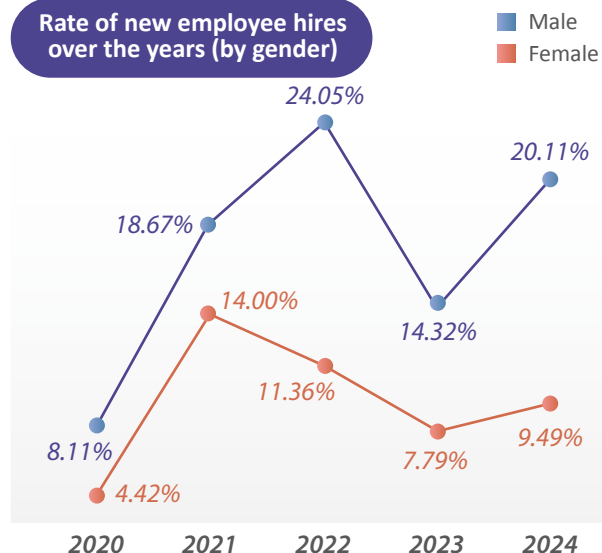
Gender	<ul style="list-style-type: none"> There are 171 women, accounting for 32.45% of all personnel. Among the 347 direct personnel, men account for 83.57%, due to the characteristics of the factory environment, which requires more physical labor. Yoke has continued to improve the working environment and promote occupational transformation through automation and ergonomics in recent years. Among the 180 professional personnel and managers at all levels, women account for 63.33%.
Nationality	<ul style="list-style-type: none"> Among direct personnel, there are 120 Filipino and Thai migrant workers. Yoke makes good use of the Ministry of Labor's "Migrant Worker Retention and Long-term Employment" program to assist senior migrant worker employees in transitioning to mid-level technical positions, enhancing the reserve of excellent and technically mature talent. Among indirect personnel, there are 8 technical sales (TSM) and field application engineers (FAE) of different nationalities, including Canada, Mexico, Ecuador, South Africa, India, and Malaysia.
Age	<ul style="list-style-type: none"> The age distribution of employees is highest in the 31-50 age group, accounting for 70.78%.
Education Background	<ul style="list-style-type: none"> Employees with university education or above account for 63.00% of all employees.

-Employee Turnover-

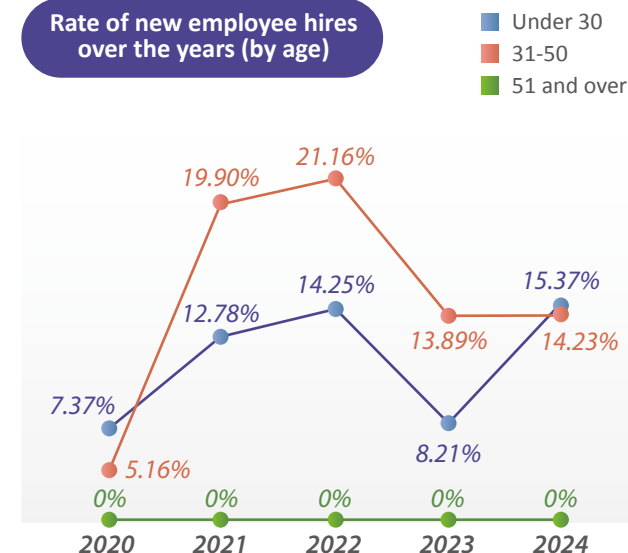
In 2024, there were 156 new hires (new hire rate of 29.60%), an increase of 7.49% compared to 2023, mainly due to capacity expansion and increased manpower demand. In 2024, 105 employees left the company, with a turnover rate of 19.92%. To help new employees adapt and integrate into Yoke more quickly, a “mentorship system” has been established, and regular orientation meetings for new employees are held. Through two-way communication, questions are answered, needs are listened to, and exchanges among new employees from different departments are promoted. When employees submit their resignation, exit interviews are conducted to understand the reasons. After collecting and analyzing the information, improvement strategies are formulated. In addition to continuously enhancing compensation and benefits, systems are also continuously adjusted in response to employee feedback to facilitate talent retention.



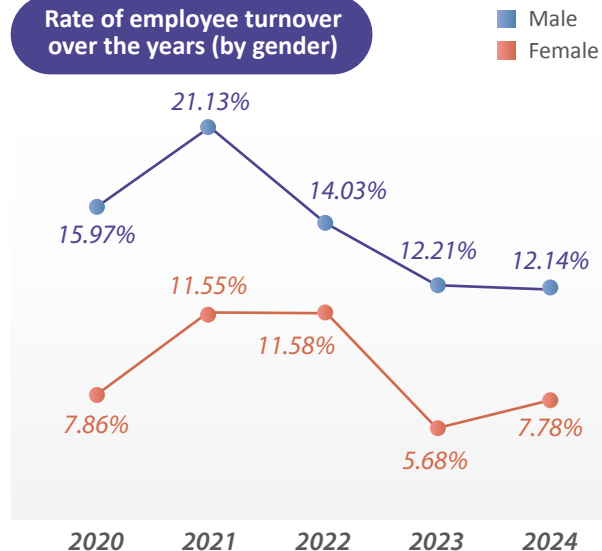
Rate of new employee hires over the years (by gender)



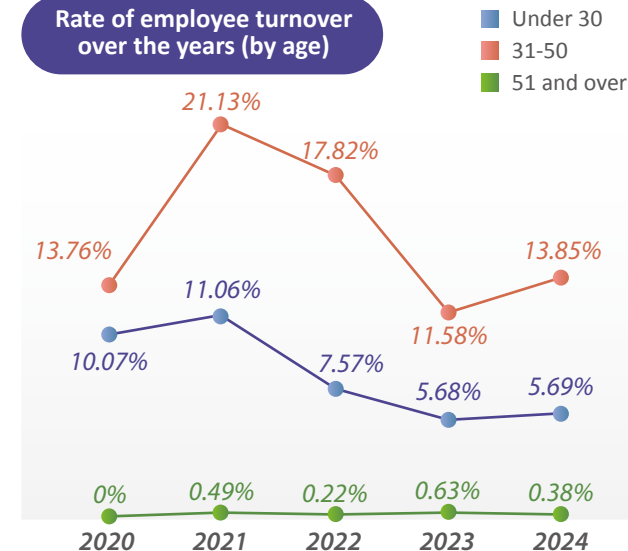
Rate of new employee hires over the years (by age)



Rate of employee turnover over the years (by gender)



Rate of employee turnover over the years (by age)

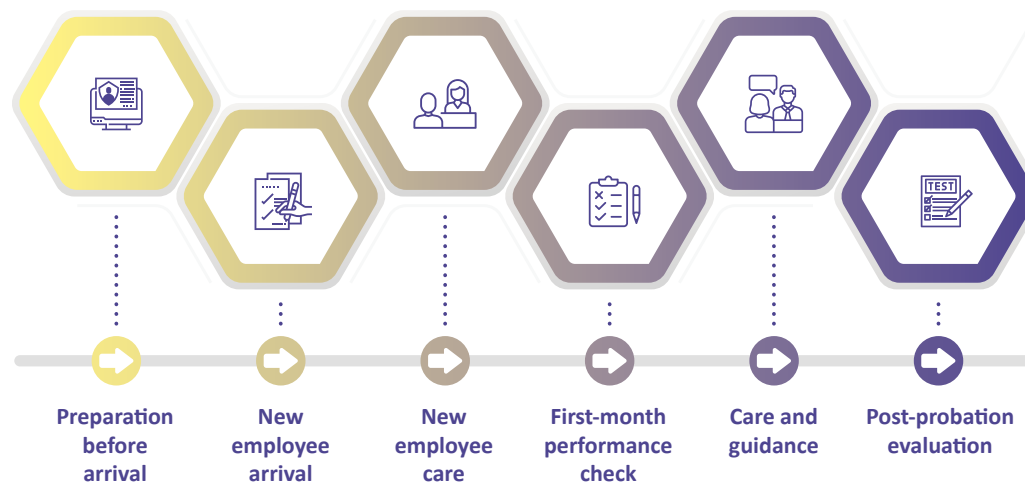


Note: New employee rate = number of newly hired employees ÷ number of employees at the Taiwan headquarters at the end of the year;
 Resignation rate = number of resignations ÷ number of employees at the Taiwan headquarters at the end of the year
 New hire rate by gender (age group) = Number of new hires of that gender (age group) during the year ÷ Total number of employees of that gender (age group) at year-end.
 Turnover rate = Number of employees of that gender (age group) who left during the year ÷ Total number of employees of that gender (age group) at year-end.

-Mentoring System-

To assist new employees in adapting smoothly, a mentorship system has been established with standardized operating procedures to ensure consistent and effective guidance across all departments. The system encompasses clear guidelines for pre-arrival preparation, job adaptation and handover, education and training, and care and guidance mechanisms. In addition, during the second week after new employees join, their direct supervisors conduct one-on-one interviews to listen to their adaptation status and feedback, facilitating tracking and improvement to continuously optimize the training and adaptation process.

Mentors play an important role in the new employee adaptation process. To provide more effective support to mentors, a “Mentor Forum” is planned to be added starting from 2025. Through regular exchanges, this will help mentors understand the needs of new employees and assist new employees in integrating into the Company.



-Protection of Human Rights-

Yoke values workers' rights, treats and respects employees fairly, and follows international human rights standards, including the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, International Labour Conventions, and domestic labor laws. The Company has established human rights policies and formulated various management measures. The Company does not use violence, coercion, detention, or other illegal means to force or coerce any unwilling personnel to perform labor activities. In accordance with the Employment Service Act, the Company provides equal employment opportunities to all job applicants. The Company's recruitment and employment management procedures clearly stipulate that all employee recruitment, working conditions, promotions and transfers, training, benefits, and other aspects shall not involve differential treatment based on race, class, ideology, religion, political affiliation, place of

birth, gender, sexual orientation, age, marital status, appearance, physical or mental disabilities, or other factors. The company disallows any discrimination in the workplace and has sexual harassment prevention and control measures in place and offers ways for the victims to file complaints in order to ensure a sexual harassment-free workplace for employees and for any job seekers. Employees are able to file complaints about infringed rights or improper treatment. Additionally, we have also included ESG advocacy in the orientation training for new employees to better understand environmental sustainability and corporate sustainability through the concise course contents. We have also included the prevention and grievance mechanisms for workplace violence (bullying) in the course. Through our commitment to build a workplace environment with mutual respect and equality, no complaint about discrimination or harassment was reported in 2024.



6-2 Implement Employee Care

-Compensation Management-

Yoke determines salaries based on job nature and educational and professional background. The Company regularly participates in domestic manufacturing industry salary surveys and revises salary standard tables to ensure salary standards are market competitive. General employee salaries are set at the market median (P50), while key talent salary standards lead the market (P75). The Company sets annual adjustment benchmarks each year, with outstanding performers receiving higher adjustment rates to achieve incentive effects. The average adjustment rate over the past three years has exceeded 3%.

Based on all employees' monthly basic salaries as the calculation basis, the Company analyzes gender pay gaps. The calculation results show that the differences across all job levels fall within 10%. In addition, for the retirement fund, the actuary assessment report each year is prepared according to international accounting principles. For employees choosing the old system, 2 to 15% of their monthly salaries would be set aside as the retirement fund to the exclusive account with the Bank of Taiwan. As of 2024, we had already set aside the sufficient contribution to be made to the retirement fund in full. For employees to whom the new system applies, on the other hand, 6% of their monthly salary will be set aside to their personal retirement fund account as required by law.

-Incentive Systems And Welfare Measures-

For various objectives, relevant bonus distribution procedures have been established to motivate employees to unleash their potential and promote interdepartmental cooperation to achieve goals. A diverse welfare system is provided, with the expectation that through caring for employees, they can engage in work in a comfortable, elegant, and burden-free environment.

Minimum starting salary standard for direct personnel	Labor Standards Act minimum wage	Ratio
35,000 ^{Note}	27,470	1.27

Note: Starting salary for entry-level domestic nationals without relevant work experience, regardless of gender

2024	Fixed Salary Ratios		Ratio of Fixed Salary Plus Compensation ^{Note 2}	
By job grade ^{Note 1}	Female	Male	Female	Male
Entry-level managers	1.10	1	1.20	1
Specialist	0.90	1	0.91	1
Direct employees	0.96	1	1.02	1

Note1: Entry-level managers refer to section chief, head engineer/administrator, and sr. engineer/administrator and above; specialists include engineers/administrators of other grades; direct employees refer to production line employees. Due to the nature of their positions, senior and mid-level managers have different salary structures, making direct comparisons impossible; therefore, salary ratios are not disclosed.

Note2: The salary/remuneration ratio is calculated by excluding new employees who have been employed for less than one year to avoid discrepancies in the data calculation. The remuneration structure statistics include salary and bonus.



Bonus

Year-end bonus, performance bonus, patent bonus, employee recommendation bonus, competition bonus, and seniority service bonus



Food

Free lunch (under supervision of the Catering Service Committee), free dinner for working extra hours.



Clothing

Safety shoes, uniforms, summer POLO shirts, winter jackets



Education

Health workshops, arts and cultural workshops



Entertainment

Family day, year-end banquet



Leave

Better-than-regulation full-paid 5-day and 7-day maternity leave (not mandated by law)



Group Insurance

Life insurance NT\$ 500,000, accident insurance NT\$ 2 million, accident health coverage NT\$ 20,000, and accident hospitalized daily reimbursement



Health Examination

Annual health checkups that are superior to the legal requirement



Role model commendation

Annual model employees are publicly recognized on Labor Day each year and awarded plaques and bonuses.



Funding from the Employee Welfare Committee

Birthday, three major folk festivals, wedding, childbirth, hospitalization, funeral, and departmental reunion



Travel Subsidies

Employees who have completed one year of service at the Company shall receive a full subsidy for local travel and a subsidy of NT\$6,000 for overseas travel.

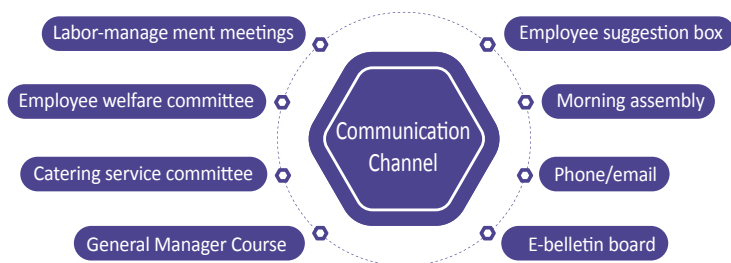


Subsidies for Societies

According to the number of members registered for the society

-Employee Communication-

To implement a positive two-way communication mechanism, Yoke provides multiple communication channels for employees to voice their opinions, including regular labor-management meetings, Welfare Committee meetings, employee suggestion boxes, and dedicated hotlines. Additionally, company policies are communicated through all-staff morning meetings. For new employees, “Work Attitude and Philosophy” training is arranged, personally conducted by the general manager to convey the Company’s core values, demonstrating the importance placed on every new employee.



-Employee Satisfaction-

Each year, we carry out the 5-point scale survey to learn about employees’ level of satisfaction with their work. By checking their level of satisfaction in three major areas of the actual work they perform, the compensation they receive and the work environment in general, the results would serve as a useful basis for subsequent improvements. The overall 2024 satisfaction increased by 0.06 from 2023 to 3.83. Aspect analysis shows that the top three satisfaction aspects include teamwork, self-motivation, and learning development. Based on the survey results, we will identify key issues and implement improvement measures to effectively enhance employee satisfaction.

-Child Care Leave-

In accordance with the Act of Gender Equality in Employment Note, employees are entitled to unpaid parental leave. In 2024, 7 employees applied for child care leave. 6 employees were scheduled for reinstatement, and among them, 3 actually returned to work, resulting in a reinstatement rate of 60%.

Year	2020		2021		2022		2023		2024	
Gender	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
No. of employees qualified for unpaid parental leave (A)	22	18	27	20	17	18	16	17	15	13
No. of employees applied for unpaid parental leave (B)	5	1	5	-	13	4	5	8	6	1
No. of people expected to be reinstated in the current year (C)	5	-	4	1	12	2	7	3	5	1
Actual No. of reinstated employees (D)	4	-	3	1	6	1	6	0	3	0
Number of reinstated employees who remained employed 12 months later (E)	2	-	4	-	1	0	6	0	4	0
Percentage of employees reinstated from unpaid leave (D/C)	80%	N/A	75%	100%	50%	50%	86%	0%	60%	0%
Percentage of employees retained for one year after reinstatement (E)/previous year (D)	67%	N/A	100%	N/A	33%	0%	100%	0%	67%	N/A

Female employees applying for 56 weeks of maternity leave and male employees applying for paternity leave during the span between the current year and two years before would be included in the calculation.

-Employee Assistance Program (EAP)-

Yoke values the physical and mental health of its employees and promotes it Employee Assistance Programs (EAP) to help employees resolve personal issues that affect work productivity. An EAP service window has been established, and contact information cards are distributed to new employees during orientation. In 2024, one wellness seminar was held, inviting a psychological counselor to conduct courses on stress and emotion management and workplace interpersonal communication. The courses taught employees how to identify stress sources and manage emotions, cultivate listening and empathy skills, and promote positive interactions in the workplace.



Issue: Human Capital Development

Policy

Various training shall be implemented based on the framework of TTQS in accordance with specific education and training as spelled out in our operational strategies. Results of employee training shall be duly verified and the effectiveness of courses subject to review.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and engagement through communication
Education & Growth: Total participation, **reinforcement of awareness, internalization of training**, and continuous improvement
Quality First: **Innovative development**, process improvement, **quality refinement**, and customer satisfaction
Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention
Safety & Health: Safety first, health promotion, hazard prevention, and **balance between physical & mental well-being**

Objective

- Established 75 E-Learning courses on R&D and engineering professional knowledge and skills.
- Building corporate knowledge with monthly corporate knowledge review meetings
- Average training course satisfaction rating of 4 points
- 100% pass rate for professional course post-training tests and reflection reports

Action Plan

- R&D and engineering professional knowledge inventory and curriculum structure design
- Formulating corporate knowledge topics and reviewing corporate knowledge content
- Conducting a total of 339 courses including process-related, quality-related, environmental safety and health, and corporate knowledge sharing courses

Annual Results

- Completed recording of 75 R&D and professional engineering knowledge and skills e-learning courses
- A total of 10 applications passed the corporate knowledge evaluation and 14 sharing meetings were held for a total of 925 in-person and digital participants.
- Average training course satisfaction rating of 4.6 points
- 100% of the trainees in the professional courses completed the post-session tests or submitted comments on their learning experience.

Management Responsibility

The Human Resource Department shall be responsible for the training of employees and review of their performance; for On the Job Training (OJT), each department shall implement their training accordingly before reporting the results to the Human Resource Department. The performance results are included in the annual performance evaluation of the department (supervisor) and the individual, and are linked to the performance bonus.

Tracking and Review Mechanism

The management committee is responsible for tracking the progress of various projects and performance management indicators of key departments

Stakeholder Engagement

Stakeholders can provide their feedback and lodge complaints through our internal meetings, staff comment boxes, e-mails, or the "Contact us" page on YOKE's website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

404 Training and education (2016)

Corresponding SDG



6-3 In-depth Talent Development and Nurturing

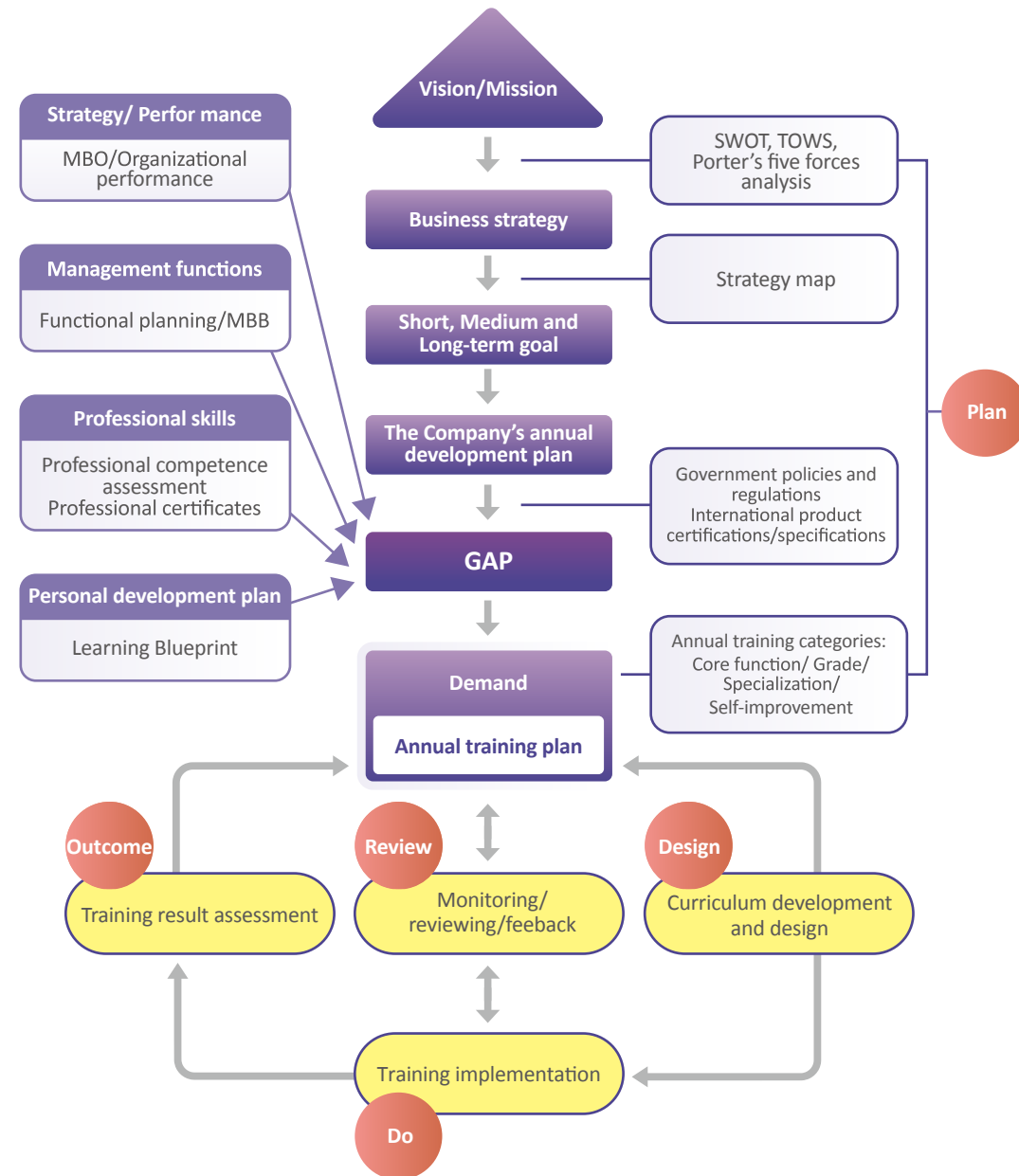
Here at YOKE, we emphasize holistic learning and development for employees. By taking the Company's vision and mission into account and through the analyses of the internal/external operating environment (i.e. Porter's five forces analysis, SWOT analysis, TOWS analysis and so forth), we were able to formulate our business strategies, from which we derive our short, medium and long-term development plans.

Our annual training plan is formulated each year in November based on the need for internal/external training submitted by different departments and YOKE's annual development plan in conjunction with our internal On the Job (OJT) training to boost employees' professional competence.

-Digital Transformation of Learning and Development-

Since 2020, Yoke has introduced a training platform to build diverse learning channels, progressively digitizing education and training course management to enhance learning convenience and meet employees' autonomous learning needs, helping to improve overall work efficiency and innovation capabilities.

Required Basic Courses	<ul style="list-style-type: none"> In 2024, the Company continued to develop digital learning materials, with mandatory basic courses including product specifications, occupational safety, and manufacturing processes being 100% digitized.
Manufacturing Skills	<ul style="list-style-type: none"> Since 2023, the Company has launched the "Manufacturing Skills Digital Course Project," inventorying skills at each workstation and recording operational procedures. In 2024, the Company continued to expand the recording of instructional videos and fully digitized its "skill certification courses," requiring employees to complete online courses before participating in skill certification. The skill certification approval process was also changed to online approval, optimizing review efficiency and reducing paper waste.
Research and Development & Engineering Expertise	<ul style="list-style-type: none"> In 2024, the Company established 75 "Research and Development & Engineering Professional Knowledge and Skills E-Learning Courses," covering everything from basic theory to advanced technology, supporting employees' autonomous learning and strengthening their ability to solve technical problems. These courses can be combined with practical operations to enhance comprehensive skills, helping employees effectively apply their learned knowledge in their work.



-Training Roadmap-

Training is implemented based on the operational strategies and talents deployment in correspondence to the organizational structure and vision. A comprehensive training roadmap is established based on the competence development needs. Courses are planned by job grade. Apart from planning required courses for professional training, quality control, and management, each year different training programs are offered in response to the future development strategies. By combining complete education and training plan with performance and development, we provide employees with opportunities for promotion and job rotation so as to develop all-round talents.



-Achievement and Effectiveness Follow-up-

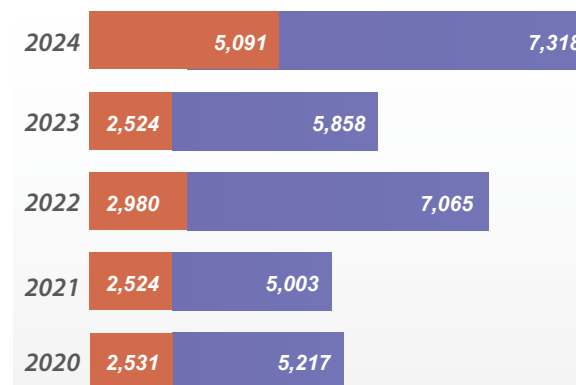
The total training hours for all employees in 2024 was 12,409 hours, an increase of 4,027 hours compared to 2023, mainly due to increased annual professional courses and occupational safety training courses. The average training hours per employee was 23.55 hours, an increase of 5.9 hours compared to 2023. In 2024, more professional courses and corporate sharing sessions were conducted, with professional staff averaging an increase of 24.17 training hours and direct personnel averaging an increase of 3.47 training hours.



Statistics of training achievements

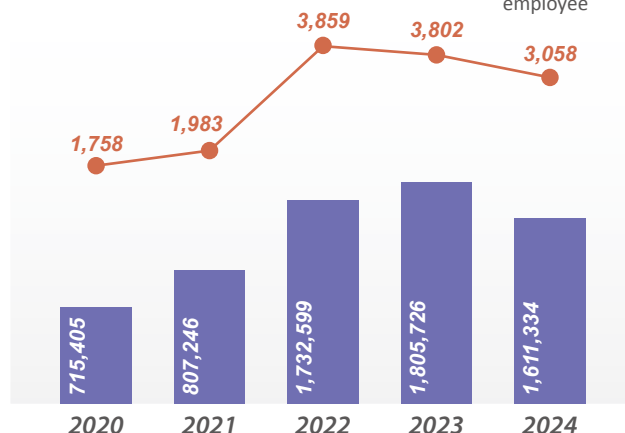
Total hours of training over the years (by gender)

Male
Female



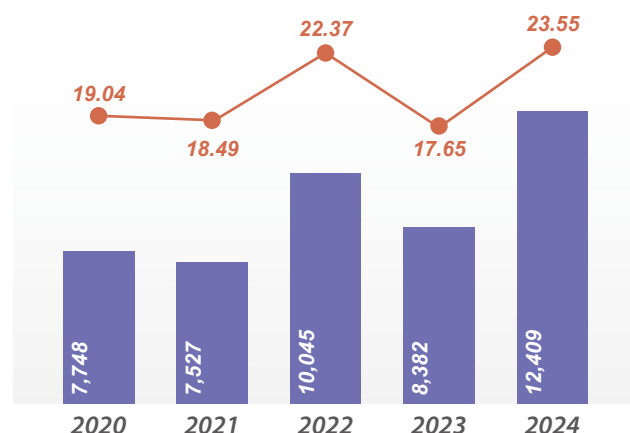
Education and training expenses over the years

Total training expenses
Average cost of training per employee



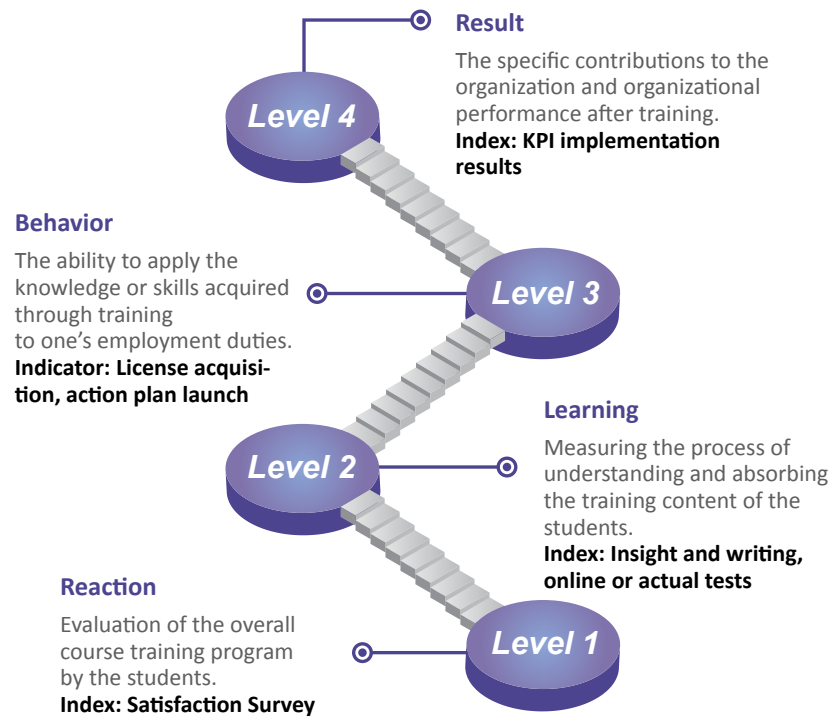
Total hours of education and training courses over the years

Total hours of training
Average hours of training



To confirm training effectiveness, the Company has referenced the “Kirkpatrick Model” to establish training evaluation indicators for each course, setting evaluation levels based on course planning and continuously using training course effectiveness assessments to confirm that trainees transform learned knowledge and skills into actions demonstrated at work. The 2024 training effectiveness is as follows:

- **Average Course Satisfaction:** 4.6 points
- **Professional courses:** A total of 339 courses including process, quality, environmental safety and health, and corporate knowledge sharing, with 100% of trainees completing post-course tests or reflection submissions.
- **External certification courses:** 104 people were arranged to participate in external professional certification courses related to environmental safety and health and quality, with 102 people passing, achieving a certification rate of 98%.



-Knowledge Management System-

To accumulate internal key knowledge, pass on experience, and promote innovation, corporate knowledge review meetings are held monthly. Corporate knowledge that passes review is stored in the knowledge management center of the training platform, and cross-departmental exchange and learning are also promoted through physical sharing sessions and recorded online courses. The “Yoke Knowledge Management Platform” covers 12 types of knowledge maps including production, quality control, business management, human resources, finance, and labor safety, preserving key processes and knowledge from each department. Employees can engage in autonomous learning through the platform, accelerating learning and growth while enhancing professional knowledge.

The 2024 results are as follows:

- **Corporate knowledge review:** 10 items approved.
- **Corporate Knowledge Sharing Sessions:** 14 sessions were held, with 832 participants in physical sharing sessions and 93 participants in digital courses. Among these, in response to the introduction of a new process- the anodizing process- an “Introduction to Aluminum Alloy Anodizing” sharing session was conducted in 2024 to help employees in related departments understand the process flow and related equipment.



-Skill Proficiency Test-

To cultivate technical talent with diverse skills, a “Skills Assessment System” has been designed since 2017. Employees can obtain professional skill certification through systematic learning and passing evaluations. The assessment system is divided into three levels: A, B, and C, combined with the OJT system to provide education and training. Assessment items cover both written and practical examinations, and reassessment is required once a year to ensure continuous skill improvement.

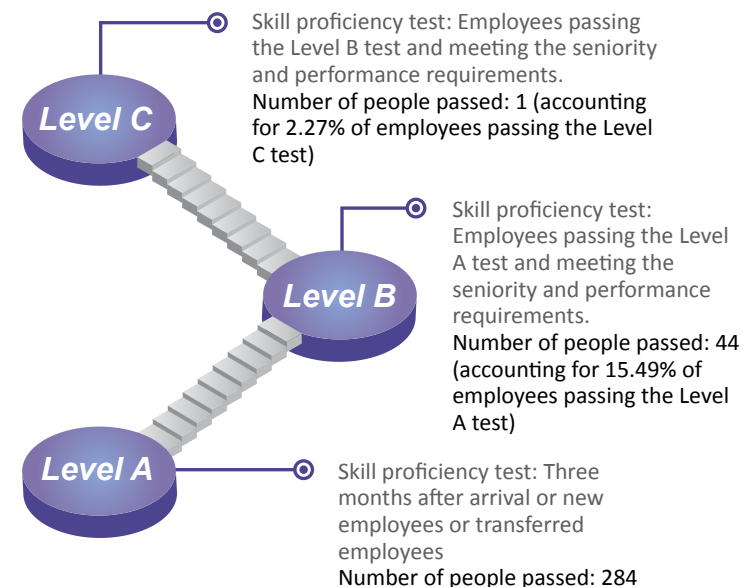
To encourage employees to continuously enhance their professional capabilities, the assessment system is also coupled with an allowance system. Those who obtain intermediate and advanced level (Level B and C) skills assessments can receive corresponding allowances and skill badges to reward their professional achievements and improve manufacturing standards. Currently, the skills assessment system has been fully implemented in manufacturing, quality control, testing center, and materials management departments, promoting overall diversified skill development.

-Performance Appraisal-

The 5A core values serve as the foundation for Yoke’s behavioral standards and are implemented throughout corporate culture in a fair and transparent performance management system. Performance evaluations are conducted twice annually, combining core competencies (Management by Behavior, MBB, accounting for 30%) with individual work objectives (Management by Objectives, MBO, accounting for 70%) to ensure that employee behavior demonstrates the 5A core values and aligns with the Company’s operational goals. The evaluation methods include employee self-assessment and performance interviews. Supervisors conduct reviews and interactions with employees through daily supervision and observation, using individual-level KPIs (Key Performance Indicators).

To implement transparent and open performance evaluations, the Company introduced a performance management system starting in 2022, enabling both employees and managers to review individual performance settings and results in the system at any time, strengthening two-way communication and review improvements. To encourage employees with outstanding performance, apart from opportunities for promotion and wage adjustment, the Company also offers differentiated performance-based bonuses in the hopes of motivating employees to grow together with YOKE and achieve a win-win. To effectively monitor internal talent performance, the Company implements a “Performance Improvement Plan (PIP)” for employees whose performance falls below expectations, assisting employees in improving their performance and enhancing overall competitiveness.

Performance evaluations include all employees (excluding the general manager). However, considering that it could be unfair to evaluate employees with under four months of service, they are not included in the evaluation. In 2024, 100% of those required to participate in performance evaluations completed their performance evaluations.



Issue: Occupational Safety and Health

Policy

Based on the ISO 45001 Occupational Health and Safety Management System, the Company has established occupational health and safety promotion policies to ensure “safety first, health promotion, regulatory compliance, full participation, and continuous improvement.” The Company provides employees with a safe, healthy, and comfortable working environment and continuously invests relevant resources to promote various systems and programs to achieve continuous improvement.

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and **engagement through communication**

Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement

Quality First: Innovative development, process improvement, quality refinement, and customer satisfaction

Environmental Protection: Resource efficiency, energy/water conservation, emission, waste reduction, and pollution prevention

Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- 0 incidents of disabling injuries
- Maintain the validity of our ISO 45001 occupational safety and health management system certification

Action Plan

- The Company tracks and manages 33 management programs generated from risk assessments and other management measures.
- Machine replacements have been implemented to reduce noise hazards, improving the workplace noise environment from an average of 80 decibels to 72 decibels. The number of employees requiring special health examinations has decreased by 38.31%. The Company will continue to optimize other work environments that remain in noise zones, showing its commitment to enhancing workplace safety and health.
- All employees are required to receive 3 hours of occupational health and safety training every 3 years and must pass the post-training assessment with a perfect score.

Annual Results

- Nine disabling injury incidents were reported in 2024. All were reviewed and closed after corrective measures.
- Maintained the validity of our ISO 45001 occupational safety and health management system certification in 2024.

Management Responsibility

Designated personnel in charge of occupational safety shall be responsible for the safety and health in the working environment, while designated personnel in charge of nursing care shall be responsible for employees' health. Implementation results serve as the criteria for annual performance evaluation for the department (supervisor) and individual employees and they are linked to performance bonuses.

Tracking and Review Mechanism

ISO 45001 internal audit, periodic external audit

Stakeholder Engagement

Stakeholders can provide their feedback and lodge complaints through our internal meetings, staff comment boxes, e-mails, or the “Contact us” page on YOKE’s website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

403 Occupational health and safety (2018)

Corresponding SDG



6-4 Fostering Safety, Hygiene and Environmental-friendliness

-Operation of the Occupational Safety and Health Management System-

Yoke's ISO 45001:2018 Occupational Health and Safety Management System certification scope covers Plants 1 and 2, with operational activities encompassing both production and non-production facilities. Equipment coverage includes both routine and non-routine operational activities, and personnel include employees and non-employee workers (including subcontractors) entering Yoke's jurisdictional areas for all operational activities. In addition, overseas locations (Shanghai, United States, United Kingdom, and Indonesia, totaling 27 people) are sales and management offices with small headcounts, primarily operating in compliance with local occupational safety regulations.

We have established the Occupational Safety and Health Committee in accordance with the Regulations. Each members enjoys a term of office for two years. The committee holds a committee meeting quarterly. The general manager is the committee chair. The committee has 30 representatives, including 10 labor representatives (33.33%) and meeting the legal requirement that at least one third of all members are labor representatives. The Committee is responsible for communicating, participating and consulting on requirements and issues relating to pertinent occupational safety and health regulations, tracking YOKE's annual OHS management objectives and reviewing training outcomes.

Operation Site	Worker Types	Total Number of People	Occupational Health and Safety Management System ^{Note 2}	Internally Audited ^{Note 2}	Externally Audited ^{Note 1}
Taiwan	Employee	527	520	520	422
	Employee coverage ratio		98.67%	98.67%	80.08%
	Non employees ^{Note3}	639	639	639	607
	Non-employee coverage ratio		100%	100%	94.99%

Note 1: As of the end of 2024, external audit coverage includes Plants 1 and 2. When certification expires in 2025, it is planned to include the newly operational Plants 3 and 5. Plant 4 is still under construction and has not been included in certification yet, but will be incorporated into the certification plan based on construction progress.

Note 2: Does not include 7 overseas remote work employees.

Note 3: Non-employee workers include 7 permanent outsourced contractors (security guards, cleaning staff) and 632 subcontractors (primarily maintenance and equipment vendors).

-Occupational Health and Safety Management Measures-

Specific Measures	
Hazard Identification and Risk Assessment	<ul style="list-style-type: none"> Conduct regular occupational health and safety hazard identification and risk assessment, and propose management solutions for high-risk operations to prevent hazards. Through change management assessment, re-conduct environmental aspects and hazard identification and risk assessment for newly added or modified operational activities. Conduct regular regulatory identification to review opportunities or risks related to the latest regulations or currently applicable regulations, and plan corresponding measures for implementation.
Emergency Response Plans and Drills	<ul style="list-style-type: none"> Conduct emergency response drills annually.
Employee Participation and Communication	<ul style="list-style-type: none"> Quarterly occupational safety and health Company-wide improvement proposal system, encouraging all departments to pro-actively report environmental and safety improvement items
Training and Promotion	<ul style="list-style-type: none"> New employee training and regular on-the-job training Unit-initiated safety and health advocacy
Accident Investigation and Assessment	<ul style="list-style-type: none"> Investigation of accidents, formulation of improvement measures, and regular follow-up meetings. Irregular audits of accident improvement measure maintenance status
Contractor Safety Management	<ul style="list-style-type: none"> Regular contractor meetings and training sessions Contractor safety and health management performance evaluation Irregular inspections of contractor construction safety and health management and facilities annual health examinations
Health Services	<ul style="list-style-type: none"> Annual health examination Regular arrangement of special health examinations for special hazardous operations (such as: noise, dust, high temperature) Regular on-site consultation services provided by physicians
Internal Audit	<ul style="list-style-type: none"> Annual internal audits conducted in accordance with ISO 14001 and ISO 45001 management systems, with improvement measures implemented for non-conformities. Safety personnel from the Occupational Safety Office conduct on-site safety observations irregularly, working with operational supervisors to identify hidden risks in real time. Regular occupational safety and health management performance evaluations are conducted and incorporated into supervisors' performance assessments.

-Hazard Identification, Risk Assessment and Incident Investigation-

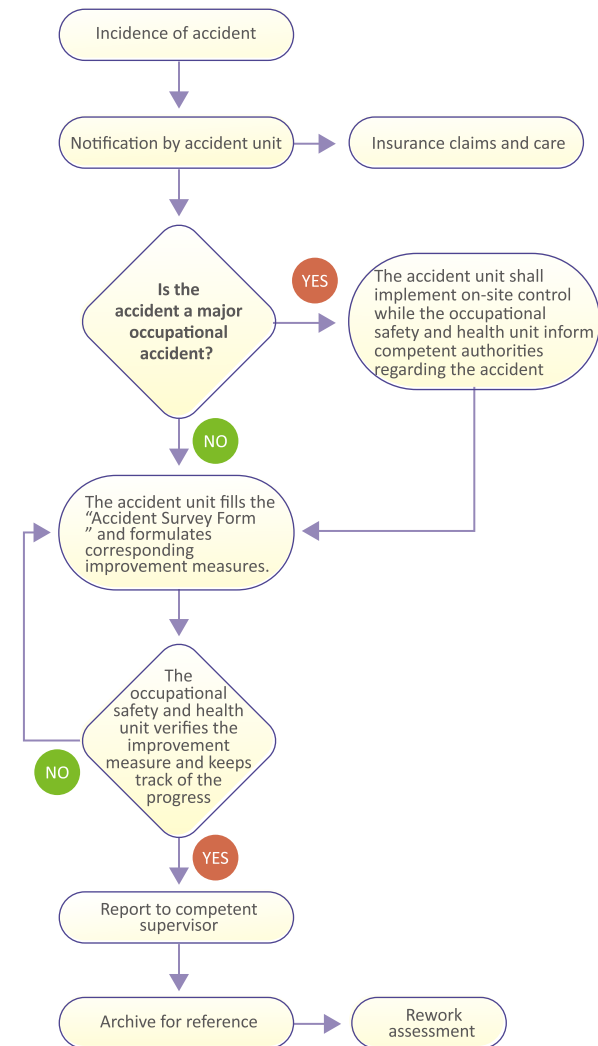
At the end of each year, in accordance with the “Management Procedures for Occupational Safety and Health Hazard Identification and Risk Assessment,” regular occupational safety and health environmental consideration aspects and hazard identification and risk assessment standards are conducted. Each department reviews operational procedures, operational frequency, and potential causes of hazards and opportunities based on their internal workflows, then conducts risk assessment and classification after considering existing protective and management measures. Risks assessed as unacceptable hazards and high risks and opportunities proceed to action planning and are included in management programs for continuous tracking and management. Improvements are implemented in the following order: elimination, substitution, and engineering improvements, combined with administrative management including personnel qualifications, warnings, protective equipment, supervision and monitoring, and emergency response, with continuous improvement to reduce risks.

In 2024, in addition to 16 management programs generated through risk assessment, 44 management programs were also generated from other management measures such as safety personnel factory inspections and improvement proposal systems, and were included in tracking. As of the end of 2024, 41 programs had been completed, with 19 programs under continuous improvement. At the end of 2024, we started the occupational safety and health risk assessment for 2025, 20 management plans required for validation were produced. We will complete planning before beginning implementation, and periodically follow up the progress of improvement.

For non-routine hazardous situations, such as when adding or changing products/services/processes that result in changes to the work environment, work organization, work conditions, equipment, or workforce, an “Environmental, Safety and Health Change Management Assessment Application Form” must be completed to re-execute environmental aspect considerations and hazard identification and risk assessment for the operational activities. In 2024, due to plant expansion and the gradual introduction of automated machinery, the number of applications increased, with 135 cases filed and 52 cases closed. The process change applications not completed in the current year were mainly due to newly purchased machinery scheduled for delivery after 2025, which will continue to be tracked until completion.

Regarding the exercise of emergency evacuation rights, Yoke conducts safety measures and management advocacy during new employee training. If employees encounter immediate danger in the work environment, they may stop work and evacuate to a safe location without endangering the safety of other workers, and will not be penalized for such evacuation.

In accordance with ISO 45001 standards, YOKE has established its management procedure governing the investigation of accidents, which encompasses the identification of cause that led to the accident, hazard identification, measures for rectification and so forth and leading to continual care and follow-up as the basis for work resumption. When employees report work conditions that may cause harm or injury, they will not be penalized for reporting, and all departments are encouraged to report environmental and safety improvement items to enhance safety management of the work environment. In 2024, there were 4 environmental, safety, and health management programs derived from accidents or near-miss incidents, with continuous work observation conducted and improvement requirements proposed for insufficient safety protection measures to track the maintenance status of various improvement measures. In addition, we have also established a reward mechanism for employees who identify and report potential risk events. Each month, commendations and bonuses are awarded at the company’s morning meeting.



Noise Area Improvement - Eliminating Noise Hazard Risks

In the work environment where riveting machines are used, noise previously posed potential hazard risks. Although employees in this area wore personal protective equipment, they could still face hearing risks if the equipment was not worn properly. Therefore, in 2024, when evaluating machine replacements, “reducing noise hazards” was specifically included as a consideration in the assessment.

Improve performance:

- After machine updates, the noise level in the work environment decreased from an average of 80 decibels to 72 decibels.
- With the reduction in noise risk, the number of employees required to undergo special health examinations^{Note} for noise hazards decreased by 38.31% compared to 2023, effectively enhancing employee health protection and improving the work environment.
- The equipment selected for this initiative features low-noise machinery, effectively reducing employees' noise exposure risk. In the future, Yoke will continue to optimize other work environments that remain in noise zones, further showing its commitment to enhancing workplace safety and health.

Note: In accordance with the Occupational Safety and Health Act, Labor Health Protection Rules, and other regulations, Yoke regularly conducts special health examinations for employees involved in special operations that involve high temperature, noise, and dust in the work environment to monitor the impact of the work environment on employee health and ensure workplace safety. This section only addresses the number of people affected by noise hazards. For complete implementation of special health examinations, please refer to Section 6-5.

Daily Inspections and Safety Knowledge Promotion

To ensure workplace safety, Yoke has divided the entire company into 38 areas, with a designated “workplace safety area supervisor” for each area responsible for daily inspections of on-site work safety implementation and serving as a promoter of safety knowledge. Through risk case sharing twice monthly, safety awareness is deeply embedded in employees' daily routines.

- Monthly workplace safety office personnel accompany workplace safety area supervisors during inspections, with immediate improvement for any deficiencies found. If issues require assistance from other units or need to be incorporated into management program mechanisms for improvement, the workplace safety office will continue to track them until completion.
- In 2024, to enhance the capabilities of workplace safety area supervisors, a year-long education and training program was conducted with required testing. Workplace safety area supervisors apply the training content in the workplace to conduct risk analysis related to work sites and job content, prioritizing improvements for high-risk locations or work procedures.
- Workplace safety area supervisors are required to select 2 workplace risk cases monthly as promotion topics and share them with colleagues in their units during morning meetings. Safety personnel provide basic promotional materials and, based on current issues, provide cascade training content for key workplace safety risk prevention.

Management Performance Evaluation

The Company continuously conducts safety and health management performance evaluations, using 60 points as the baseline for corresponding point additions and deductions. This connects aspects such as safety and health proposals, safety area supervisor evaluations, and occupational safety personnel inspection-related deficiency management requirements. Combined with each unit conducting autonomous safety and health education training and promotion, the system encourages near-miss incident reporting, with reporting units receiving additional points for proposing improvement strategies. Contractor safety management is also included as a point addition item in the evaluation. The average score in 2024 was 98 points, showing continuous growth compared to the average score of 86 points in 2023. Safety and health management performance continues to be linked with the performance of managers in each unit.



-Contractor Occupational Safety and Health-

To ensure the safety and health of contractors working within the factory, contractors must sign a “Contractor Work Safety Commitment Letter,” pledging to comply with general work safety requirements and the Occupational Safety and Health Act, and take responsibility for conducting health examinations and safety and health education training for their employees. Before the construction, the contractor shall apply for approval through the electronic process and execute the operation of the hazardous factors of the operation.

To enhance contractor work safety, the Company conducts annual contractor safety and health management evaluations, using 80 points as the baseline to assess their safety management performance. In addition to reviewing deficiency situations, the system also encourages contractors to strengthen their management capabilities and improve overall factory work environment safety through point addition items (such as conducting their own safety and health education training and purchasing group insurance for their employees). The evaluation results for 81 vendors in 2024 showed 1 company rated Grade A (90 points and above) and 80 companies rated Grade B (70-89 points).

-Safety Training-

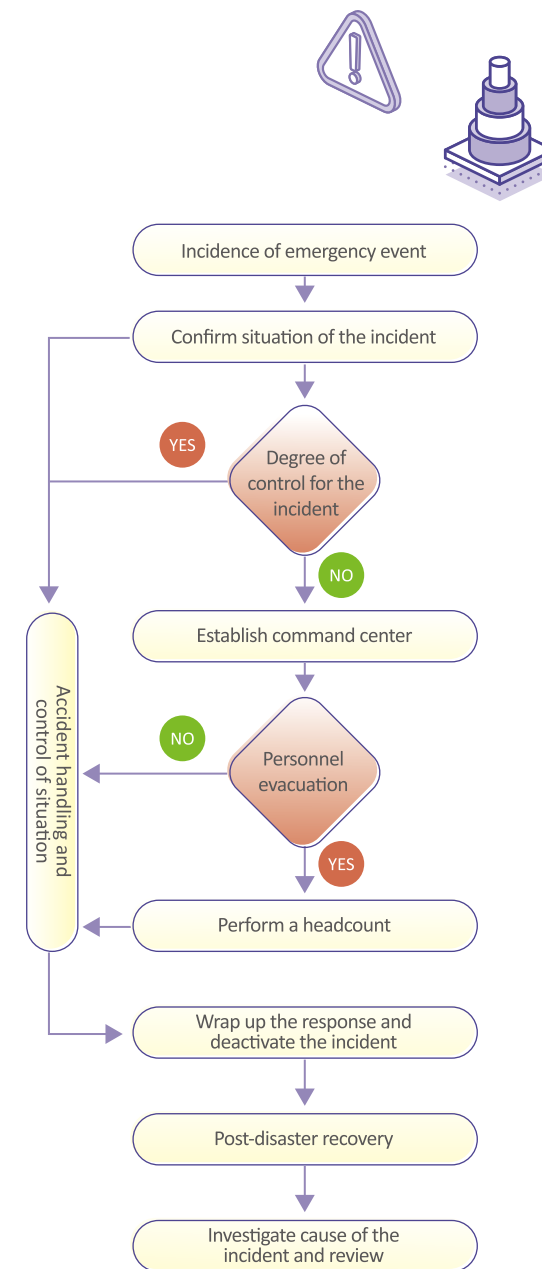
In the operation of our management system, we have continued to arrange for various training courses on OHS to fortify relevant personnel’s professional competence and familiarity with our OSH management system. Based on Yoke’s industry characteristics, specialized training is established for positions with specific hazards, including chemical management, hazard labeling, safe operation of machinery and equipment, and safety protection for machinery and equipment. Employees must complete the training and pass the examination before engaging in related operations to ensure safety.

An annual occupational safety and health education and training plan is formulated each year. In addition to basic orientation training for new employees, all employees shall receive 3 hours of occupational safety and health training every 3 years and must pass the post-training examination with a perfect score. In 2024, two on-the-job training sessions and four contractor training sessions were conducted, with a total of 613 participants in the training courses throughout the year.

Type of training	Orientation training	On-the-job training	Contractors Training and education
No. of sessions	49	22	4
No. of participants	156	360	97

-Emergency Response Drill-

To get prepared for any emergencies, we have developed contingency processes for situations such as fire, earthquake, typhoon, power outage, accident of contractor operation, food poisoning, notifiable diseases/epidemic diseases or related injuries. Emergency drills are conducted every year to strengthen the response ability of all personnel. In addition to fire drills in all plants in 2024, we also conducted drills in the operating areas and conducted training on the operation of equipment.



-Performance Of Safety Management-

Yoke continuously tracks disabling injury incidents, follows up on improvement measures, and cares for employees. In 2024, 9 occupational injuries occurred, with the main types of injuries being crushing and cutting injuries. All incidents have been properly investigated with root cause analysis and horizontal deployment of improvements to prevent similar problems from recurring. Among these, 1 case met the definition of serious occupational injury. Yoke has taken immediate response measures, strengthened subsequent prevention plans, and continues to care for the employee and monitor the recovery and return-to-work situation. We have had no occupational diseases in the past and had zero fatalities caused by occupational diseases or disasters.

In addition, there were no occupational disasters such as death, disability, or occupational diseases in 2024 for outsourced personnel.

2024 Accidents and Corrective Measures:

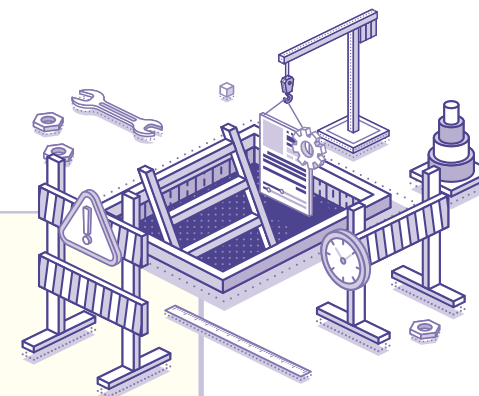
An employee's right hand finger was accidentally crushed by a template while adjusting the template position.

Accident investigation results:

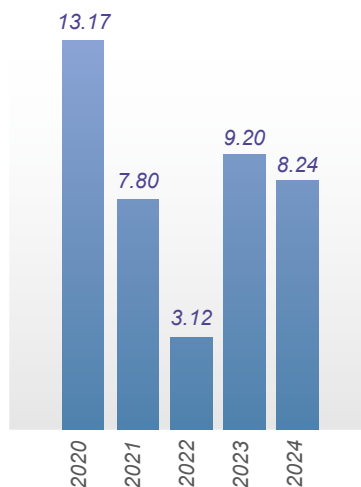
Upon investigation, the cause of the accident was inadequate safety protection facilities.

Improvement measures:

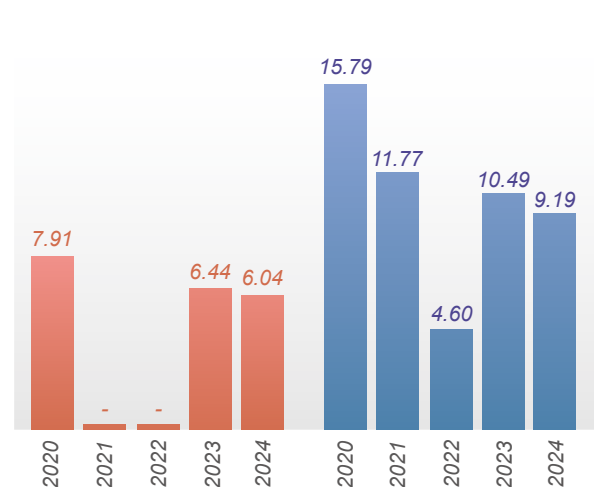
1. Purchased 2 additional pieces of auxiliary equipment and tools to reduce waiting time for rotational use.
2. Strengthened safety awareness among operators, with 87 personnel trained, reiterating the prohibition of using improper tools.
3. Revised the standard operating procedures to clearly specify safety operation requirements and prohibited matters.



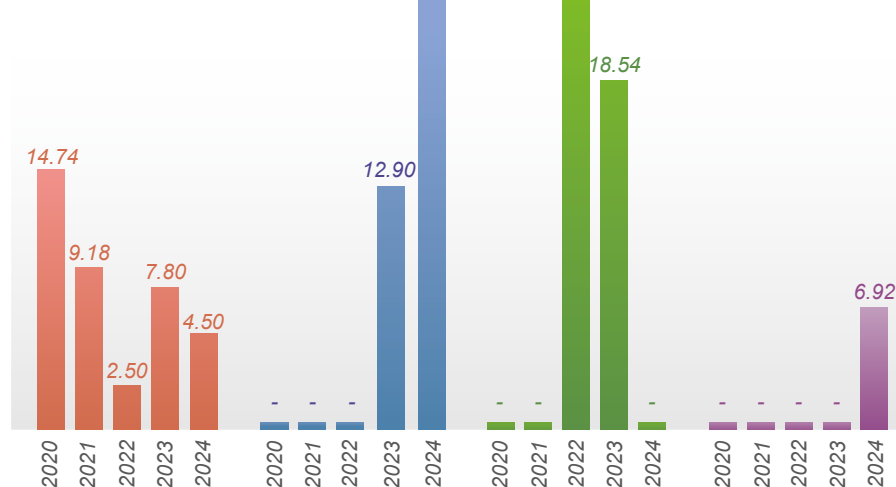
Disabling injury frequency rate (FR) over the years (total)



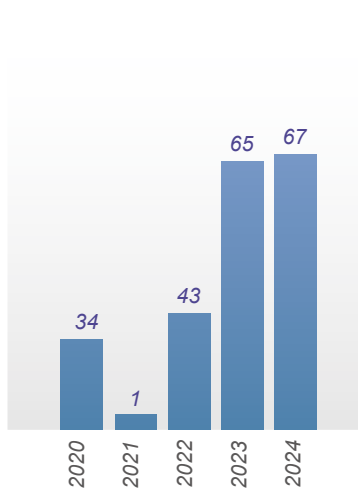
Disabling injury frequency rate (FR) over the years (by gender)



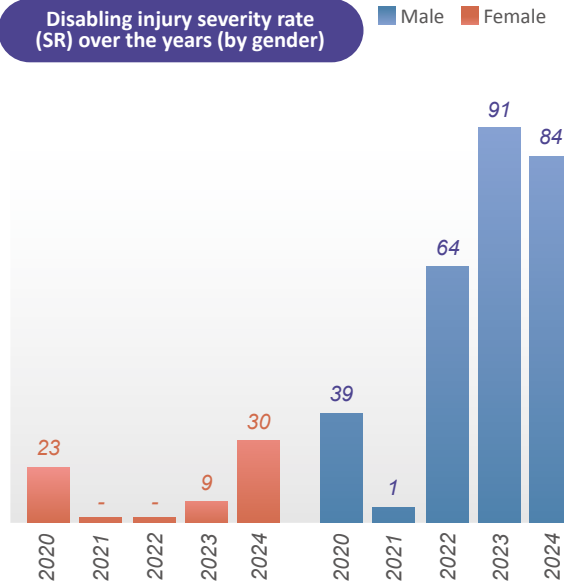
Disabling injury frequency rate (FR) over the years (by factory)



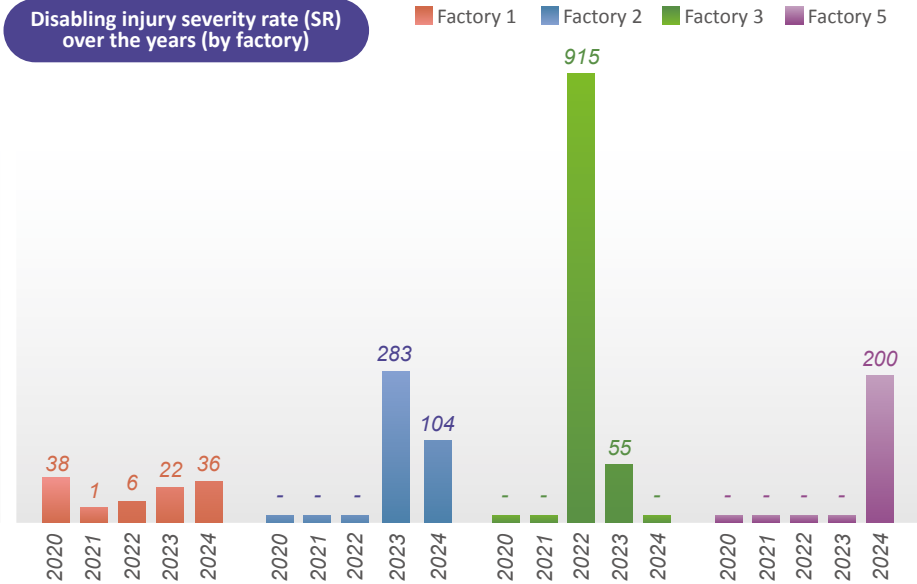
Disabling injury severity rate (SR) over the years (total)



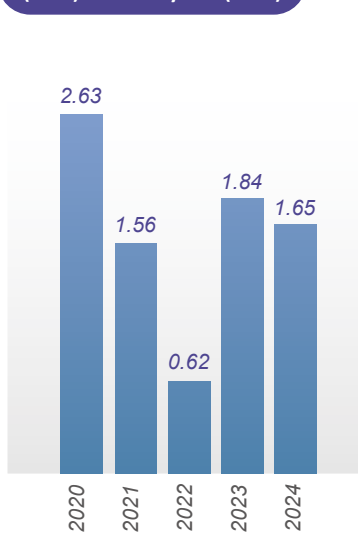
Disabling injury severity rate (SR) over the years (by gender)



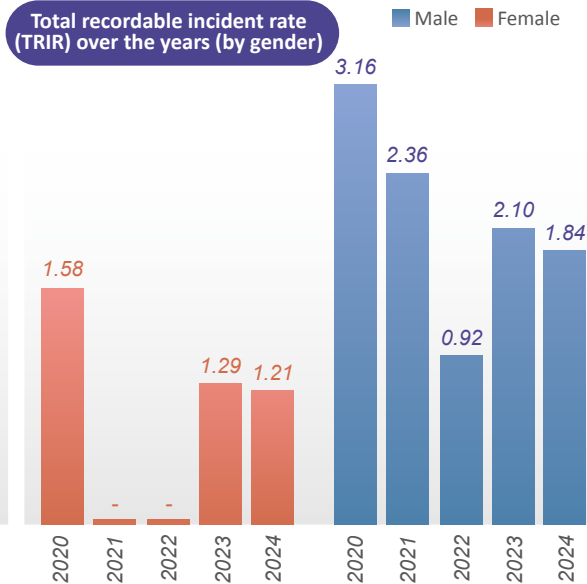
Disabling injury severity rate (SR) over the years (by factory)



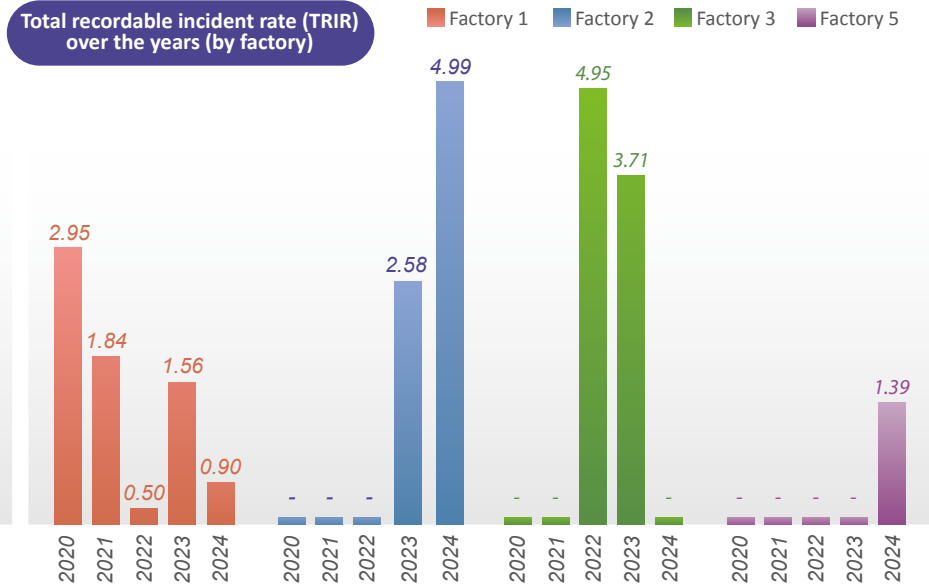
Total recordable incident rate (TRIR) over the years (total)



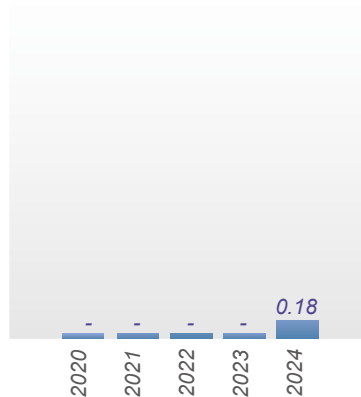
Total recordable incident rate (TRIR) over the years (by gender)



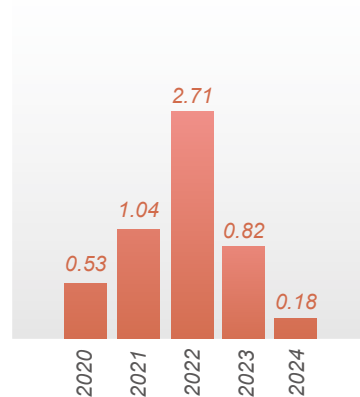
Total recordable incident rate (TRIR) over the years (by factory)



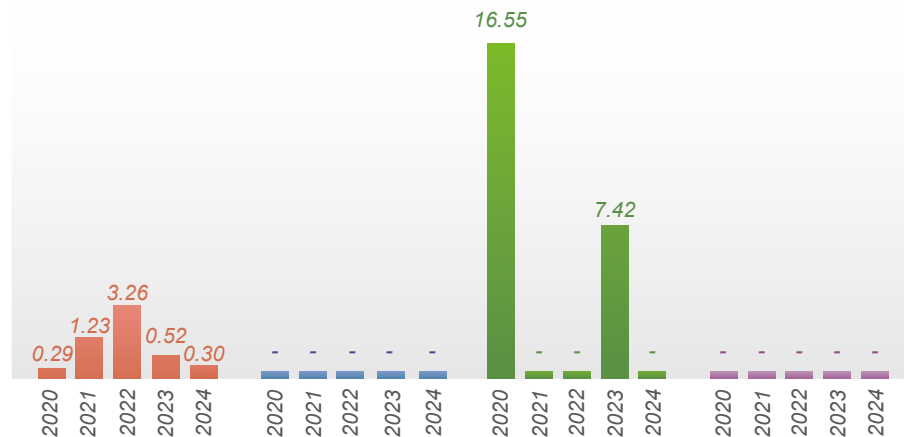
Serious occupational injury rate



Near miss frequency rate (NMFR) over the years (total)



Near miss frequency rate (NMFR) over the years (by factory)



Note 1: Other indicators are calculated according to the following formulas based on GRI indicators (excluding traffic injury incidents):

Disabling Injury Frequency Rate (FR) = (Number of disabling injury cases × 10⁶) ÷ Total hours worked;

Disabling Injury Severity Rate (SR) = (Total injury loss days × 10⁶) ÷ Total hours worked;

Total Recordable Injury Rate (TRIR) = (Number of disabling injury cases × 200,000) ÷ Total hours worked;

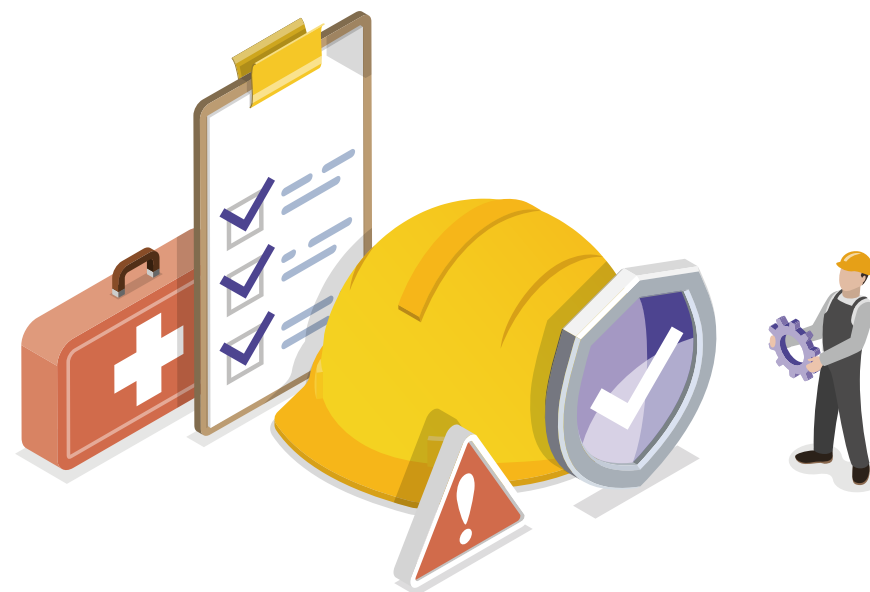
High-consequence Work-related Injury Rate (excluding fatalities) = (Number of high-consequence work-related injuries × 200,000) ÷ Total hours worked;

Near Miss Frequency Rate (NMFR) = (Number of near miss incidents × 200,000) ÷ Total hours worked;

Note 2: Total injury loss days” means the number of days the injured person is unable to resume work, excluding the day of the injury and the day of resumption of work, but shall include the number of days passed in-between (including Sunday, vacation or business stoppage days), and the number of days where no work can be done as a result of a disaster after the resumption of work; The number of loss of inability injury is the number of persons covered by the above-mentioned injured persons.

“High-consequence work-related injury” refers to injuries caused by occupational accidents that result in death or injuries that prevent workers from recovering to their pre-injury health status within six months.

Note 3: Data prior to 2023 covers Plants 1, 2, and 3. Starting from 2024, Plant 5 commenced production, so relevant data is disclosed accordingly. Plant 4 is still under construction with no actual operations, thus no relevant data is available.





6-5 Health Promotion

-Employee Health Management-

Yoke employs dedicated nursing personnel to promote health promotion, health examinations, and abnormal condition follow-up management for all employees. Yoke conducts general and special occupational health examinations for employees annually at a frequency that exceeds regulatory requirements, and implements graded follow-up management based on health examination results. In response to the continuous rise in obesity and related health issues caused by modern dietary trends, which also troubles Yoke employees, the Company organized a “Fat-Fighting Campaign” weight loss activity in 2024, attracting 130 employees to participate and achieving a cumulative body fat reduction of 143.2%. To further enhance employees’ health awareness and exercise effectiveness, Yoke plans to purchase a “Body Composition Analyzer” in 2025 to help employees gain deeper understanding of their muscle-to-fat ratio, providing reference for health management and exercise guidance.

-Ergonomic Hazard Prevention Program-

Annual musculoskeletal injury and illness surveys are conducted through the four major program questionnaires during annual health examinations to assess whether employees experience physical discomfort due to work. Through actual observation or employee feedback, work improvements are implemented. In 2024, 3 ergonomic engineering improvements were introduced to correct work postures, prevent musculoskeletal injuries, and enhance production efficiency.

To address potential ergonomic hazards from prolonged sitting in offices, prolonged standing for on-site employees, and repetitive tasks, Yoke held a sports massage seminar in 2024, with 25 employees participating. Employees learned how to relieve muscle tension through simple self-myofascial release techniques. Participating employees indicated that the self-relaxation methods for major muscle groups, such as thighs, neck and shoulders, and lower back, when experiencing discomfort, were very helpful for physical health maintenance, allowing them to perform their positions more effectively.

Health Management Programs	Implementation Method	2024 Implementation Results
General Employee Health Examination	<ul style="list-style-type: none"> Target: All employees Frequency: Conducted annually (exceeding regulatory requirements); premium health examination provided every five years of service 	<ul style="list-style-type: none"> Out of 413 employees required to undergo examination, 408 employees (100%) participated in health examinations, with 5 employees temporarily postponing due to parental leave, pregnancy, or personal reasons. Examination Results: 164 employees classified as Level 2 and 9 employees as Level 3. Health education has been implemented, and the on-site physician has evaluated whether their work patterns require adjustment.
Special Occupational Health Examination for Employees	<ul style="list-style-type: none"> Target: Personnel in specific work areas (noise, dust, or high temperature) 	<ul style="list-style-type: none"> 147 employees were required to undergo examination, with 100% participation in health examinations. Examination results: There were 19 Grade 3 cases suffering from noise hazards, 29 Grade 2 cases suffering from dust hazards, and 26 Grade 2 cases suffering from high-temperature hazards. They all were referred to occupational medicine specialists for further assessment and diagnosis.
On-site Physician Consultation	<ul style="list-style-type: none"> A total of 74 consultations with the on-site physician. 	

Note: Level 1- Normal range; Level 2- Health education guidance implemented by occupational health nurse; Level 3- Medical treatment arranged with regular follow-up.

-Ergonomic Improvement Examples-

Using Height-adjustable Carts for Material Handling

Improvement description

To improve potential wrist and lower back discomfort caused by long-term improper handling postures, height-adjustable carts were adopted for material handling and proper handling postures were promoted to reduce the occurrence of ergonomic hazards.

Before improvement



After improvement



Introduction of New Jigs to Reduce Wrist Rotation Frequency

Improvement description

During the product assembly process, prolonged repetitive wrist rotation may cause fatigue in the wrist and forearm muscles. After introducing new jigs, wrist rotation frequency was reduced from 15,640 times to 0 times (calculated based on standard working hours), reducing the occurrence of ergonomic hazards.

Before improvement



After improvement



-Program for Preventing Abnormal Workload-Triggered Disorders-

Regarding employee workload and mental health status, employees are asked to complete assessments. In 2024, assessments were completed for 443 person-times. Considering the risk of potential cardiovascular disease over the next 10 years in combination with the assessment, the analysis results are categorized into low risk, medium risk, and high risk levels. In 2024, a total of 22 employees were found to be recommended for consultation and in need of consultation, and we had already arranged for them to be checked by the resident physician. We have also been tracking their record for receiving treatment and whether they were in need of adjustment in terms of work before relaying the physician's recommendation to the Human Resource Department for relevant assessments/adjustments to be made. For employees suffering from excessive stress, we have planned specific health promotional classes to help them alleviate their stress and feeling of burden. We would refer them to the Company's employee assistance program (EAP) for more personalized assistance for employees who require further assistance.

-Maternity Health Protection Program-

We help employees in pregnancy and within one year after delivery identify and access potential hazards and risks. The Company encourages employees to proactively report pregnancy information at an early stage. Upon confirming pregnancy cases, small gifts for pregnancy notification and non-slip indoor slippers are provided. Priority parking spaces for pregnant women are also established. In 2024, a total of 6 employees consulted the in-house physician to verify that the content and work environment of their jobs and their personal health condition have no health hazards on them and their babies. As they all were graded 1 on the health checkup, no job accommodation or transfer was required.

To support breastfeeding women returning to the workplace, comprehensive lactation room facilities are provided, and UV sterilizers for baby bottles were added in 2024 to provide a more considerate and reassuring environment for mothers.



-Workplace Violence/Bullying Prevention Program-

To prohibit workplace discrimination or harassment, we have established the “Regulations for Prevention of Sexual Harassment” and “Workplace Violence/Bullying Prevention Program” to keep employees away from harassment. We have also established the relevant grievance channels. After receiving a grievance, the HR unit will form an investigation task force with related members to investigate, handle, follow up, review, and establish preventive measures for the case. No complaints regarding unlawful infringement were received in 2024.

In 2023, due to the heated attention drawn by Taiwan’s “#metoo” movement, Yoke produced online education courses related to unlawful harassment prevention, hoping to help employees gain a deeper understanding of their rights and obligations. In 2024, targeting managers at associate level and above, on-site team leaders, and indirect employees who had not yet received training, professional external instructors were invited to share knowledge related to unlawful infringement. A total of 389 person-times received training through combined online and physical courses. Plans are in place to continue inviting professional instructors for courses in 2025 to reinforce related concepts and practical applications.



-Other Health Promotion Activities-

Yoke held a Fun Run Family Day at West Lake Resort in September 2024, attracting 394 employees and their family members to participate in the event. Parent-child checkpoint games were successfully conducted, including the YOKE Flip Fun, Life Wisdom King, and Doodle Battle, among other games. Instant photo printing also helped preserve precious memories for employee families. Through organizing the Family Day event, parent-child interaction was promoted, family members’ understanding of the company was enhanced, and employees’ sense of belonging to the company was strengthened.

Workout Environment	<p>Internal resources: A 160-ping fitness center is located on the second floor of the administrative building, equipped with 60 pieces of various exercise equipment. Additionally, a yoga studio is set up on the fourth floor. Employees can use the indoor training facilities free of charge after work and fully utilize the comprehensive fitness equipment. Professional fitness instructors are also invited to the company to conduct classes. In 2023, muscle training courses were held every Thursday, boxing aerobics classes were conducted every Monday for the first three quarters, and yoga relaxation classes were held in the fourth quarter, with an average of 18 participants per quarter.</p> <p>External resources: We signed contracts with the Chaoma Civil Sports Center and North District Sports Center for employees to use the facilities there with discounts.</p>
Health Talks	<p>Based on abnormal items from the previous year’s health examinations, recent epidemic diseases, and the top ten causes of death, health seminars are held once per quarter. Topics include “Eating Right for Healthy Weight Loss Together” and “Workplace Harassment Prevention Seminar.” Employee needs are also surveyed through questionnaires to organize activities such as “Sleep Peacefully, Sleep Well for Good Health Without Worries” and “Release Tension: Muscle Relaxation Methods for Office and Field Employees” to enhance employees’ attention to physical health.</p> <p>The average number of participants in health seminars is 28 people.</p>
Blood Donation	<p>We organized blood donations in collaboration with the Taichung Blood Center. A total of 42 employees joined the activity and donated 65 bags of blood, each 250-ml.</p>
Employee Club Activities	<p>Established mountaineering, road running, and badminton clubs, with approximately 75 members joining. The Company provides financial subsidies for club activities and organizes external group training sessions once a month to promote friendship among employees and encourage a culture of sports and exercise through club activities.</p>

Safety Value for the Environment

Issue: Climate Strategy

- 7-1 Climate-related Financial Disclosures
- 7-2 Strategies to Climate Change
- 7-3 Risk Assessment for Climate Change
- 7-4 Greenhouse Gas and Energy Management
- 7-5 Water Resources and Waste Management



Issue: Climate Strategy

Policy

Carefully assess climate adaptation risks, promote response plans, and enhance the enterprise's adaptive capacity to reduce potential operational losses. In accordance with TCFD climate-related financial disclosure recommendations, gradually disclose response information. Establish environmental, safety, and health policies to implement "environmental protection, energy conservation and carbon reduction, green procurement, and sustainable culture."

Commitment

Sustainability & Inclusion: Ethical management, legal compliance, mutual benefit with the society, and **engagement through communication**

Education & Growth: Total participation, reinforcement of awareness, internalization of training, and continuous improvement

Quality First: **Innovative development**, **process improvement**, quality refinement, and customer satisfaction

Environmental Protection: **Resource efficiency**, energy/water conservation, emission, waste reduction, and pollution prevention

Safety & Health: Safety first, health promotion, hazard prevention, and balance between physical & mental well-being

Objective

- To continue with TCFD climate change planning and propose a risk management solution
- Perform a routine inventory of our GHG emission and pass the ISO 14064-1:2018 audit for planning future reduction goals.
- Establish a product carbon footprint database with the goal of documenting carbon emissions for 50% of materials to enhance carbon management capabilities throughout the product lifecycle.
- Gradually increase the proportion of renewable energy usage.

Action Plan

- The carbon reduction team holds monthly meetings to integrate and promote energy-saving and carbon reduction initiatives. Three energy-saving improvement projects were implemented in 2024.
- The Company began incorporating material carbon emissions data into the SAP ERP system during the new product development phase, with existing products being gradually implemented.
- The Company initiated the first solar power generation system construction with a generation capacity of 300 Kw.

Annual Results

- In 2024, the total emissions for Scope 1 and Scope 2 were 5,382.53 metric tons CO₂e, an increase of 464.09 metric tons CO₂e (9% increase) compared to 2023. Scope 4 "emissions from purchased goods" were 1,116.89 metric tons CO₂e, an increase of 64.23 metric tons CO₂e (6% increase) compared to 2023, and is expected to be verified by a third party in February 2025.
- Three energy-saving improvement projects achieved energy savings of approximately 318,000 kWh, which can reduce 157,247.60 Kg CO₂e.
- Product carbon footprint information construction has achieved 60% completion of material carbon emissions data filing.
- The 300Kw solar power generation system construction was completed in the fourth quarter and began generating energy for the Company's power supply in December. An additional 119Kw is planned to be constructed in 2025.

Management Responsibility

The carbon reduction team and Sustainable Development Committee shall be responsible for the discussion and verification of strategies for climate change response before relevant departments plan and execute accordingly.

Tracking and Review Mechanism

The management committee is responsible for tracking the progress of various projects and performance management indicators of key departments

Stakeholder Engagement

Stakeholders can provide their feedback and lodge complaints through our internal meetings, staff comment boxes, e-mails, or the "Contact us" page on YOKE's website. With the exception of internal meetings, feedbacks/complaints are handled anonymously to protect the rights and interests of the complainant.

Corresponding GRI

201 Economic performance (2016)
305 Emissions 2016

Corresponding SDG



7-1 Climate-related Financial Disclosures





-Promotion of the Plan-

Yoke closely monitors global climate change trends and has disclosed information since 2019 based on the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) framework, covering four core elements: governance, strategy, risk management, and metrics and targets. The Company uses the Sustainability Committee as the functional organization for internal management of climate risks and opportunities, and annually identifies climate-related risks and opportunities that may cause significant financial impact to Yoke through the collection and analysis of information on climate-related international trends and industry concerns.

To properly address climate change issues and respond to the arrival of the “carbon pricing” era, Yoke has established a carbon reduction team since 2023. Through regular cross-departmental communication and coordination, the team formulates and implements Yoke’s carbon reduction initiatives. Since 2023, Yoke has provided carbon emissions information for relevant products to European customers for EU Carbon Border Adjustment Mechanism (CBAM) reporting and has obtained carbon footprint verification for three key products. In 2024, we continued to follow up by providing carbon emissions information to customers and discussing with them to ensure the data meets their requirements. In terms of internal carbon information management, we completed the carbon emissions data filing for 60% of existing materials in the Bill of Materials (BOM) in 2024 and assisted 10 suppliers in providing carbon emissions information. (See3-3 Sustainable products)



TCFD Promotional Structure

Promotional Structure	2024 Action Targets	2024 Implementation Content
 Governance	Established the “Carbon Reduction Team” to integrate and promote carbon reduction work	The Chairman functions as the chairman of YOKE’s Sustainable Development Committee, which meets quarterly to plan, execute, and review our sustainable development performance. A “Carbon Reduction Team” has been established under the general manager to integrate and manage company-wide carbon reduction issues and resource utilization. Monthly energy conservation and carbon reduction work reports are held, chaired by the general manager. In addition to reporting on carbon reduction management at each factory, regulatory compliance regarding domestic and international carbon management is explained and response strategies are discussed during the meetings.
 Strategies	Promoting product decarbonization	YOKE works with raw materials and processes that generate relatively higher volumes of GHG and in light of this fact, we had performed risk assessment in accordance with the risk items recommended by TCFD in order to determine the relevant distribution of climate related risks Completed the filing of carbon emissions of 60% of the materials in the list of all product materials (BOM) in 2024 and assisted 10 suppliers in providing carbon emissions information.
 Risk Management	Identify risks and opportunities	Based on the climate-related risk types as recommended by TCFD, we examined the probability of occurrence for risks and opportunities along with their degree of impact as the strategic basis for our operational planning. We will continue to implement risk assessment on a yearly basis.
 Goal and Target	Disclosure of greenhouse gas emissions and product carbon footprint	In accordance with ISO 14064-1:2018 greenhouse gas verification standard, the first greenhouse gas emissions verification was conducted in 2019, and the self-inventory will continue to be conducted as the basis for continuous management of carbon emissions reduction. Since emissions primarily come from Scope 2, the Company has introduced and obtained certification for the ISO 50001 energy management system since 2022. Subsequently, the Company plans to introduce an energy monitoring system to monitor energy efficiency and calculate product carbon footprints, initiate real-time information collection and analysis for Yoke’s carbon reduction efforts, and serve as the basis for setting carbon reduction and energy conservation management targets.

7-2 Strategies to Climate Change

Response to climate change issues calls for long-term monitoring of both our internal and external environments as well as continuous evaluation of YOKE's adaptability so that we can respond with versatility. And as such, YOKE will integrate climate related issues into its operating strategies to manage relevant issues both qualitatively and quantitatively in accordance with the management's familiarity with each issue.

With regards to mitigation of climate change, we will continue to analyze and control our internal energy use. Through energy-saving designs implemented at our factories, improved energy utilization and power conservation, we shall proactively achieve our GHG reduction targets and overcome the challenges from climate change. In addition, we will continue to pay close attention to relevant international research reports and industrial trends to analyze the potential risks and opportunities that may arise from climate change. Through the TCFD's recommended disclosure structure as the framework we incorporate into our operational planning for our internal response and adjustment, we shall contribute to mitigating climate change and adapting to the potential impact that climate changes may bring.

Based on our maturity in climate change management, in the future, we will conduct the response analysis of the "1.5°C scenario" announced in World Energy Outlook 2021 in 2021 by the International Energy Agency (IEA), an autonomous intergovernmental organisation of Organization for Economic Co-operation and Development (OECD).

Considering short-, medium-, and long-term climate change-related risks and opportunities, Yoke will gradually incorporate various risk issues into corporate operational plans in the future and continue to monitor government regulations, international trends, and benchmark corporate practices. In 2024, the carbon reduction team continued to collect external information and respond to government and customer requirements, while internally integrating various energy conservation and carbon reduction issues and strengthening inter-departmental cooperation and communication.

Risk/ Opportunity	Type	Risk/Opportunity Item	Potential Financial Impact
 Risk	Policies and regulations	Increased carbon pricing for GHG emission	Cost expenditure ↑
	Technology	Replacement of existing products /services by low-carbon alternatives	Operating revenue ↓ 、 Capital expenditure ↑
		Failure of new technology investment	Cost expenditure ↑
	Market	Increase in raw material costs	Cost expenditure ↑ 、 Capital expenditure ↑
		Uncertainty in market information	Operating revenue ↓ 、 Inventory value ↓
		Change in customer behavior	Operating revenue ↓
	Reputation	Stigmatization of the industry	Operating revenue ↓
		Shift in consumer preferences	Operating revenue ↓
	Extreme climate	Incidents caused by extreme climates	Cost expenditure ↑
		Extreme climate patterns	Cost expenditure ↑ 、 Capital expenditure ↑
 Opportunity	Resource efficiency	Efficient production and distribution processes	Operating revenue ↑ 、 Cost expenditure ↓ 、 Capital expenditure ↑
	Energy source	Introduction of new technologies	Operating revenue ↑ 、 Cost expenditure ↓ 、 Capital expenditure ↑
	Market	Access to new markets	Operating revenue ↑
	Tenacity	Adopting energy-saving measures	Cost expenditure ↓ 、 Capital expenditure ↑

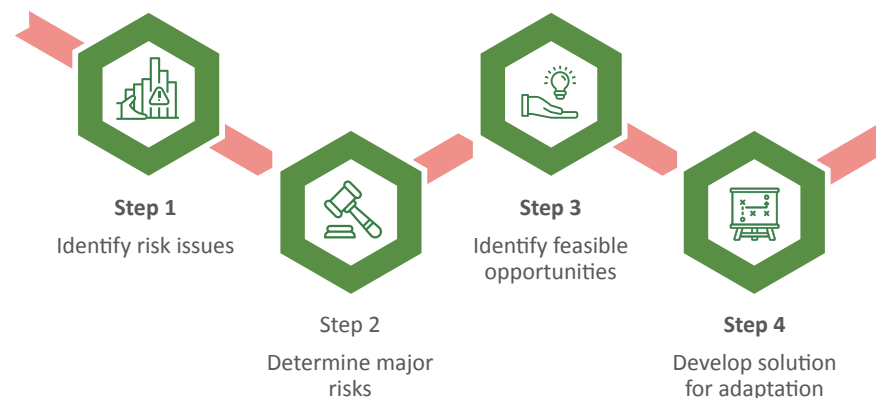
7-3 Risk Assessment for Climate Change

By referring to the recommended content for climate-related financial disclosure, we have conducted a three-dimensional quantitative assessment of our potential vulnerabilities, impacts and the likelihood of occurrence for each risk before classifying and ranking the risks based on the results of the analysis, thereby allowing us to identify potential opportunities and how we ought to respond. In the 2021 climate-related risk identification, senior officers found that increased costs of raw materials, increased pricing of GHG emissions, costs to transition to lower emissions technology, enhanced emissions-reporting obligations, and uncertainty in market signals are the five major risks. In the 2024 climate-related risk identification, these risks persisted and no re-assessment was required.

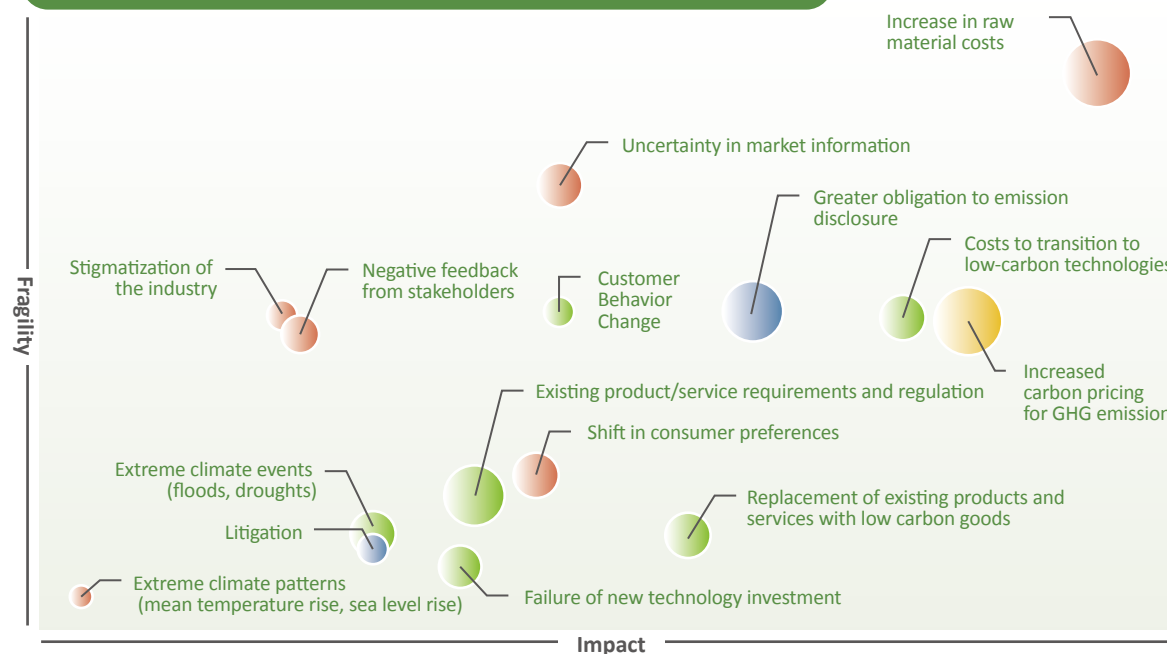
After the 2021 climate-related risk assessment, we have focused our management efforts on five areas: strengthening supply chain management, efficient production and sales processes, developing new low-emission technologies, implementing carbon emissions inventory and disclosure, and continuing to pay attention to the market demand for carbon management, so as to enhance our climate change resilience.

- We monitor the climate change response and adaptability of the supply chain and continue to promote engage in supplier guidance and cooperation to improve the overall industry structure.
- Continuously improve the operation process of SAP ERP, strengthen the integration with peripheral systems, and promote high performance operation process.
- Continuously conduct greenhouse gas inventory and verification, set carbon reduction targets and develop low-carbon technologies to reduce the impact of carbon pricing policies and enhance the resilience of business operations.
- Through our CRM system, we can explore potential business opportunities and grasp market trends to reduce the uncertainty of market information.

YOKE shall conduct further analysis on various risks and opportunities to formulate response strategies at the next level while striving for more extensive information disclosure that includes the potential financial impact that relevant risks and opportunities may have on our operation, revenues and expenditures.



Climate change impact analysis (bubble size: likelihood of occurrence)



Note : Impact: the degree of operational impact on YOKE when this risk occurs (along the X-axis, greater indicates the higher impact on operation)
 Vulnerability: YOKE's preparedness or adaptability to this risk (along the Y-axis, greater indicates lower preparedness and adaptability)
 Probability: the likelihood of this risk occurring within ten years (the size of the bubble is directly proportional to the chance of occurrence)

7-4 Greenhouse Gas and Energy Management

YOKE's first step towards climate change response began with our risk assessment and inventory of GHG emissions. The risk assessment enabled us to gain a preliminary understanding of the risks involved. At the same time, we sought to establish a functional set of performance indicators that we can rely on for climate change mitigation and adaptation through a standardized collection procedure of quantified data taken from our GHG inventory.

-GHG Inventory-

In 2024, the total emissions from Scope 1 and Scope 2 were 5,382.53 metric tons CO₂e, while Scope 3 emissions (from purchased goods) were 1,116.89 metric tons CO₂e, which were verified by third-party external verification organizations. Compared to 2023, emissions increased by 464.09 metric tons CO₂e, primarily due to increased factory locations, additional production machinery and equipment, enhanced production capacity, and the resulting increase in energy consumption. Yoke continues to inventory energy-consuming equipment and improve manufacturing processes, with greenhouse gas emission intensity decreasing compared to 2023.

Year	2020	2021	2022	2023	2024
Operation Site	Factory 1, Factory 2	Factory 1, Factory 2	Factory 1, Factory 2	Factory 1, Factory 2	Factory 1, Factory 2, Factory 5
Scope 1 (direct greenhouse gas emissions and removal)	187.35	193.54	318.15	227.90	318.40
Scope 2 (indirect greenhouse gas emissions from imported energy)	4,342.92	4,811.26	7,354.34	4,690.54	5,064.13
Scope 1 and 2 combined	4,530.27	5,004.80	7,672.50	4,918.44	5,382.53
Greenhouse emission intensity (metric tons of CO ₂ e/million NT\$)	1.91	1.77	2.10	1.59	1.55
Scope 3 (emissions from purchased goods)	(Not inventoried)	999.74	1,185.82	1,052.66	1,116.89

Note1 : Scopes 1, 2, 3 of the unit: metric tons of CO₂e

Note2 : The greenhouse inventory was implemented in accordance with ISO 14064-1:2018 version, and SGS has been commissioned to conduct the third-party verification.

Note3 : Scope 2 refers to electricity emissions. For 2023 electricity emissions, the emission factor of 0.495 metric tons CO₂e/MWh published by the Bureau of Energy for 2022 was adopted. For 2024 electricity emissions, the emission factor of 0.494 metric tons CO₂e/MWh published by the Bureau of Energy for 2023 (the most recent available) was adopted.

Note4 : For fuel and refrigerant emission coefficients, we referred to Emission Factor Table 6.0.4 from the research summary of greenhouse gas emissions published by the Ministry of Environment, Executive Yuan.

Note5 : We adopted the global warming potential as stated in the IPCC AR5 for the GWP in 2013.

-Energy Management-

In response to the international energy price and the rising importance of energy consumption to climate change, it is predictable that efficiency enhancement and effective management of energy will be the major issues for corporate sustainable development, and enhancing energy efficiency is the most economical and effective way.

Yoke introduced the ISO 50001:2018 energy management system in 2022, establishing a systematic management process for continuous improvement of energy performance. In 2024, three energy-saving improvement projects were implemented, achieving a power reduction rate of 3.1% and meeting the target of reducing plant-wide electricity consumption by 1% compared to the baseline indicator. A total of 18 energy-saving improvement cases were implemented, accumulating 81.39 metric tons CO₂e in reductions.

Through the establishment and operation of the carbon reduction team, in 2024 the Company continued to strengthen inter-departmental cooperation and communication, initiated evaluation of real-time monitoring systems to identify potential energy-saving opportunities, and accelerated the calculation of product carbon footprint information. The third factory invested in renewable energy construction, which was completed in the fourth quarter of 2024. As of January 2025, the cumulative total power generation reached 22,744 kWh, achieving carbon reduction of 11 metric tons CO₂e. Additionally, Yoke's first factory is expected to install a second solar power generation system in the third quarter of 2025, with an estimated power generation capacity of 119kW.

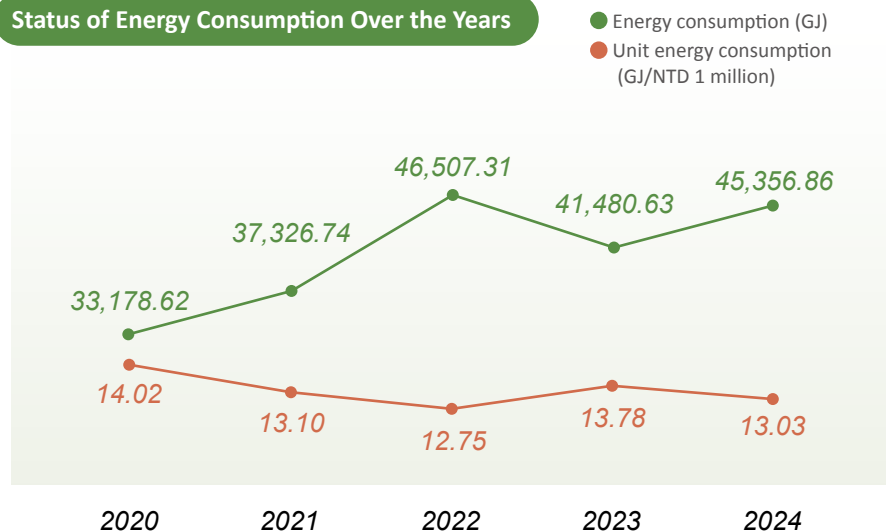
	Power Generation Capacity	Construction Completion	Expected Timeline for Power Generation Commencement
Factory 3	300 kW	2024.11	2024.12
Factory 1	119 kW	2025.09	2025.10

-Energy-Saving Accomplishments-

In 2024, Yoke's annual energy consumption converted to thermal energy was 45,356.86 GJ (10^9 joules), an increase of 4,005.35 GJ compared to 2023, mainly due to increased energy consumption resulting from additional production machinery and equipment and enhanced production capacity. Energy consumption intensity decreased from 13.78 GJ per million in revenue to 13.03 GJ per million in revenue.

In 2024, process improvements were introduced and under the internal improvement proposal system, the power saving rate significantly increased compared to previous years. Going forward, the company will continue to promote ongoing inventory of energy-consuming equipment and processes, and develop improvement measures. Through the installation of variable frequency equipment or timer devices, the calculated annual energy saving benefit is approximately 318,000 kWh, which can reduce greenhouse gas emissions by approximately 157,247.60 Kg CO₂e (calculated based on the 2023 power emission factor of 0.494 Kg CO₂e/kWh for public power utilities published by the Energy Administration, Ministry of Economic Affairs, in 2024). Over the past 5 years, the company has also achieved the Ministry of Economic Affairs' target of 1% annual power saving for energy users.

Status of Energy Consumption Over the Years



-Energy Saving Improvement Plan-

Improvement of Timing Device for Salt Bath Furnace in Heat Treatment Plant

Target for improvement	Salt bath furnace in heat treatment plant
Pre-improvement processing method	The original timing device could not set cross-day on/off times, causing continuous power consumption during weekends when the equipment was running idle.
Improvement plan	Install an electronic timing device that can set weekly on/off schedules to avoid energy waste.
Variance analysis	Annual electricity savings: 202,752 kWh Annualized greenhouse gas reduction: 100,159.50 KgCO ₂ e

Improvement of Chilled Water System in Flash Welding Section by Installing a Timing Device

Target for improvement	Chilled water system in flash welding section
Pre-improvement processing method	The system was not shut down during non-operating hours, causing additional energy waste.
Improvement plan	Install timing devices to automatically shut down the system after work hours and on weekends.
Variance analysis	Annual electricity savings: 67,392 kWh Annualized greenhouse gas reduction: 33,291.65 KgCO ₂ e

Installation of Variable Frequency Drives for Chilled Water and Cooling Pumps in Factory 2 Air Conditioning System

Target for improvement	Chilled water and cooling pumps for air conditioning system in Factory 2
Pre-improvement processing method	Full load output with high power consumption
Improvement plan	Install variable frequency drives to control motor operating current. After installation, actual measurements showed load reduction and energy saving effects.
Variance analysis	Annual electricity savings: 48,171 kWh Annual greenhouse gas reduction of 23,796.47 KgCO ₂ e

7-5 Water Resources and Waste Management

-Environmental Protection and Improvement-

We started implementing the ISO 14001 environmental management system (EMS) in 2018 and passed the certification and obtained the certificate in 2019, setting a new milestone for continual environmental protection through the PCDA cycle.

-Water Management-

Yoke's water sources are all from Taiwan Water Corporation, with water sourced from the Shigang Dam in the lower reaches of the Dajia River. The Taichung area is not a water-stressed region and there are no water-related impacts. In response to climate change impacts, water conservation measures are implemented.

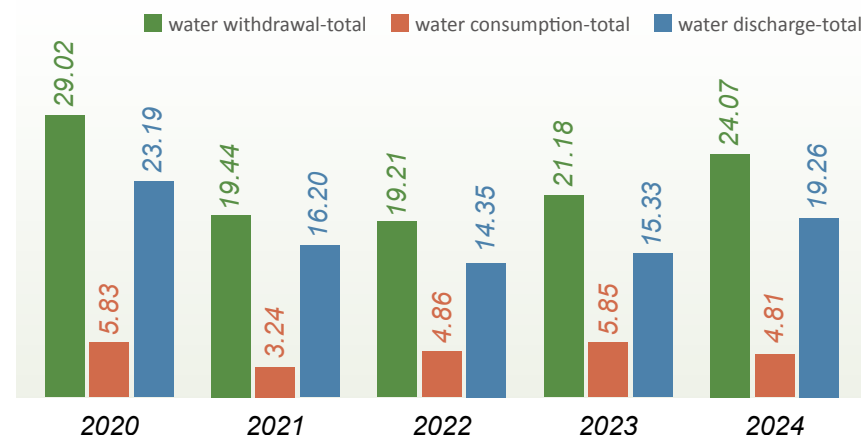
Total water withdrawal in 2024 was 24.07 million liters (ML), an increase of 2.89ML compared to 2023, mainly due to increased demand for fall arrester products leading to increased process water usage. Additionally, the addition of cooling towers at Plant 5 and the new aluminum alloy heat treatment process at Plant 3 also increased water consumption. To reduce water usage, a new fall arrester process was introduced in the fourth quarter of 2024 to reduce process water consumption.

100% of process wastewater discharge is managed by the Taichung Industrial Park and Quanxing Industrial Park sewage treatment plants. The Taichung Industrial Park has established the "Taichung Industrial Park Sewage Treatment Plant Influent Limits and National Effluent Discharge Standards Table" (<https://bit.ly/3bUVH5m>). Yoke must discharge according to these standards, and water quality is sampled and tested by the sewage treatment plant. Testing items include water temperature, pH value, COD, and SS. Total discharge in 2024 was 19.26ML. In August 2024, testing revealed that septic tank motor damage had affected COD values. After repair and cleaning, retesting passed and met regulatory standards.

Inspection item	pH value	COD	SS
Regulatory standards	5~9	480	320
Highest inspection value	8.5	433	160
Lowest inspection value	1.01	7.8	5.1
Inspection approval (Y/N)	Y	Y	Y

Note : The actual values of each test item have been derived from the actual emission data from each factory, with both the highest and lowest values disclosed. This accounts for the significant discrepancies in the data.

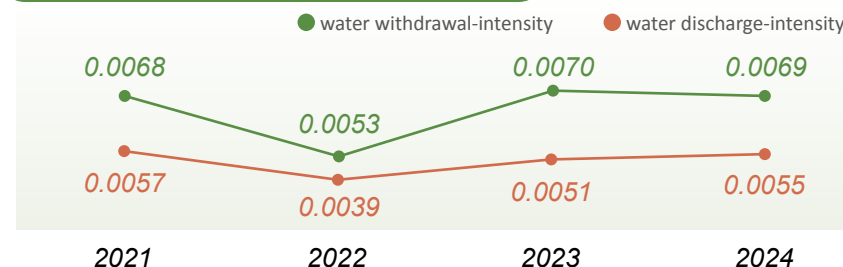
Water consumption over the years (unit: ML)



Note1 : Total water use = total water withdrawal - total water discharge.

Note2 : Water consumption is mainly from cooling tower evaporation and salt bath furnace evaporation.

Intensity of water consumption over the years



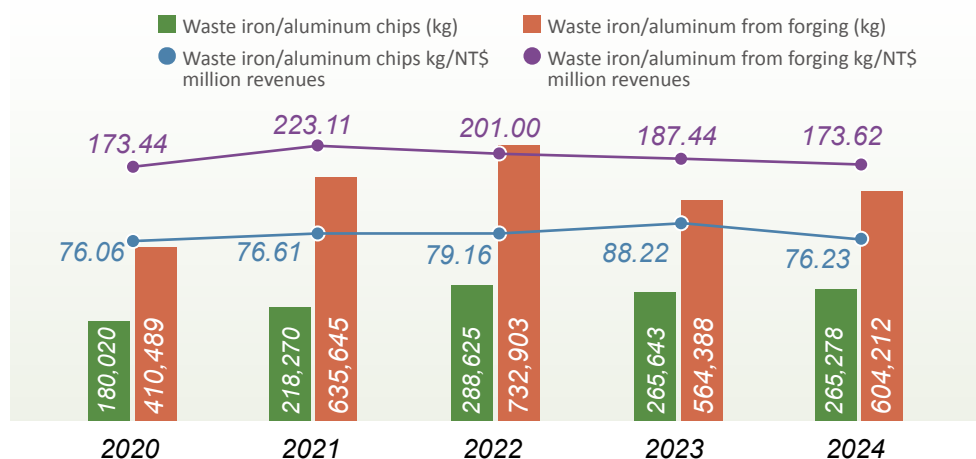
Note : Water consumption intensity = (water withdrawal/discharge-total (in ML) in the year) ÷ revenues of the year (NT\$M)

-Waste Management-

The industrial waste we produce in the manufacturing process are non-hazardous waste, and there are 4 types of direct disposal performed by outsourced vendors in 2024, and the end use of outsourcing is other treatment (physical treatment). The waste generated by YOKE will not cause significant impact to the environment. All wastes are removed through qualified vendors and checked through on-site or internal forms to confirm that the wastes are properly handled by the disposal operators to ensure that the wastes generated by YOKE will not cause significant impact on the environment. There are six types of recyclable waste, including waste forged steel, steel scrap, aluminum, aluminum scrap, plastics, and waste oil, all of them recycled. In 2024, a total of 54.43 tons were directly disposed of, with disposal methods categorized as recycling, landfill, and other disposal (physical treatment) in accordance with the Ministry of Environment regulations, representing a decrease of 32.45 tons compared to 2023, primarily due to the reduced production volume of certain products.

Additionally, the 6S and CIT initiatives that have been continuously implemented for many years were used to review waste improvement results through scrap material reduction. The main scrap materials are forging waste iron/aluminum and waste iron/aluminum chips. In 2024, due to order volume adjustments and continuous improvement in forging methods, the output of waste iron/aluminum chips decreased, along with reductions in both “forging waste iron kilograms per million NT dollars of revenue” and “forging waste aluminum kilograms per million NT dollars of revenue.”

Results of Scrap Iron / Aluminum Reduction Over the Years



In 2024, the total cost invested in waste disposal (excluding domestic waste) was approximately NT\$1,557,400.

Historical waste disposal costs (NTD)



Safety Value for the Society

- 8-1 Investment in Youth Empowerment
- 8-2 Encouraging Volunteer Service
- 8-3 Promoting Mutual Prosperity



8-1 Investment in Youth Empowerment

-YOKE Scholarship-

In order to encourage students in related departments to study hard, YOKE continued with its scholarship program to eligible students from the Department of Mechanical Engineering at National Cheng Kung University and the Department of Materials Science and Engineering at National Chung Hsing University. YOKE awards the NT\$ 300,000 scholarship on a yearly basis and statistics of the scholarships we offered various universities since 2002 reveal that more than NT\$ 10 million has been donated over the past 20 years.

Additionally, Yoke also respects outstanding scholars and experts in guiding technological research and development directions and applications, promoting academic excellence and the spirit of technological innovation. Starting in 2022, Yoke established the “National Taiwan University College of Engineering Yoke Outstanding Scholar Award,” which will donate NT\$300,000 annually for six consecutive years to support one outstanding scholar selected each year. In 2024, Yoke donated NT\$1,000,000 to the Department of Materials Science and Engineering at National Chung Hsing University for the construction of the Chemical Engineering and Materials Building, nurturing future talent.

-Industry-academia Internship Program-

We began joining the “Industry-Academia Partnership Training Program” organized by the Taichung-Changhua-Nantou Regional Branch of Work Development Agency and Taichung Industrial High School in 2019 to recruit grade 12 students of the Department of Mechanical Engineering for internship at YOKE on fixed-term full-time employment contracts. By 2024, we have accepted twelve students from Taichung Industrial High School. In order to help students put to use what they had learned in school and at the Bureau of Vocational Training, the interns were assigned to Processing Section for hands-on practice as they learned to operate CNC lathe and practical operational skills for milling machines. Such arrangement enables students to acquire useful skills and explore specific areas of expertise they may wish to pursue a career before they enter the employment market.

The Industry-Academia Partnership Training Program also reached out to students of four-year technical programs. In 2021, we joined the Industry-Academia Partnership Program” promotion organized by National Chin-Yi University of Technology (NCUT). For interns of Taichung Industrial High School with outstanding academic performance and interested in the industry-academia partnership program, we and Taichung Industrial High School will recommend them to NCUT to directly enroll on the Industry-Academia Partnership Program immediately after completing their grade 12 internship. In 2022, five students decided to stay with us. Through this special program, the student worked during the day at YOKE and attended classes at the university at night and on Saturdays. With such cohesive internship collaboration between YOKE and the university, we were able to truly manifest the ideals of “learning through working and working through learning.” The arrangement also helped boost our human resources and contributed to the cultivation of competent talents at the Company.

-Summer Internship Program-

In 2024 we organized the summer internship program to recruit students from the relevant disciplines to practice at YOKE on a fixed-term full-time employment contract. We recruited 9 students from National Taiwan University, National Cheng Kung University, National Chung Hsing University, and others. Students were divided into three groups by topic research expertise. Apart from taking the common courses, we also designed topic-specific professional courses to facilitate the research of individual topics. After six weeks of education and internship, we invited teachers of different schools to the achievement presentation. The general manager, school teachers, and managers formed an evaluation panel to evaluate the presentation. The rank of each group was announced and bonuses were distributed afterwards. We held a forum on the last day of internship to listen to the ideas and suggestions for the program of interns for the reference of improvement of the future internship programs.



8-2 Encouraging Volunteer Service

-Volunteer Services-

Since 2012, Yoke has promoted corporate volunteer activities at Taichung Veterans General Hospital. Through a system that grants one day of official leave per week, employees voluntarily take turns serving as volunteers at Taichung Veterans General Hospital. The aim is to transform their mindset through the experience of helping others during the service process, bringing positive energy to their daily work at the company. Due to the impact of the pandemic over the past three years, hospital volunteer services were temporarily suspended but resumed in 2024, with a cumulative total of 41 volunteer participating in 143.50 service hours for the year.

-Volunteer Band-

The story of YOKE’s “Dreamer Band” began in the summer of 2011. A group of people - music lovers at YOKE, dreamed about spreading the seeds of hope and courage through music that takes root in the hearts of the listeners and helping all lost, sad, and hurt hearts fly with courage again and live up to a dream of their own. The band is responsible not only for creating atmosphere at various internal Yoke events, but also carries the mission of spreading Yoke’s love and hope. With footprints throughout the greater Taichung area, the band participates in external charity concerts combined with Yoke’s educational charity activities, using the power of music to encourage people, especially providing disadvantaged groups with more positive energy.



8-3 Promoting Mutual Prosperity

For more than 30 years since its initiation, YOKE has been adhering to the egoistic and altruistic belief of “giving back to society what is taken from it” from its operations. Out of our wish to do good and give back to society, we established the “YOKE Charity Fund” in April 2008. In 2019, as the main focus of the foundation has been gradually adjusted to education public welfare projects, therefore, the name of the foundation was changed to “YOKE Education Foundation” and continued to promote the “Elementary School Sustainable Education Support Project”.

-Promotion of High-Altitude Work Safety-

Since 2019, Yoke has promoted proper safety concepts through “high-altitude work safety” education to create social impact. Through tree climbing experience courses, students learn the correct use of safety components for fall protection through hands-on practice, cultivating risk awareness and safety habits. Due to the significant effects of long-term implementation, the program was expanded in 2024 to include parent-child experiences, graduate challenges, and support for high-need students. A total of 10 elementary schools benefited, impacting 350 people and continuously expanding the positive influence of “safety first.” Through participants’ sharing of their experiences, tree climbing is not only a challenging sport, but also a journey of spiritual growth.



Target Participants	10 elementary schools including Xiwei Elementary School, Dongbao Elementary School, Tanzi Elementary School, Dongxing Elementary School, Chun'an Elementary School, Dali Elementary School, Ruliu Elementary School, Yuemei Elementary School, Sanhe Elementary School, and Wanfeng Elementary School in Taichung City.
Experience Content	Under the guidance of internationally certified tree climbing instructors, students learn how to properly use tree climbing harnesses, ropes, carabiners, helmets, and other equipment. Through thorough preparation to ensure safety, they rely on their own strength to climb to the treetops, overcoming fear and challenging themselves.
2024 Innovations	<ul style="list-style-type: none"> • Parent-Child Tree Climbing: Parents and children are able to experience the activity together, enhancing understanding and support through the process of mutual assistance. • Graduate Challenge: Class teachers prepare personalized letters for each graduate. Students retrieve their letters through tree climbing and read their teachers' blessings, creating a sort of coming-of-age ceremony full of profound memories. • High-Need Student Support: During the process, more encouragement is provided to help them overcome difficulties and experience the sense of achievement from tree climbing.
Impact and Feedback	<ul style="list-style-type: none"> • During the tree climbing process, students engage in multi-sensory experiences through visual, auditory, and tactile senses, learning to observe and confirm safe pathways, feel changes in hand force application, and carefully decide their next steps, thereby cultivating focus and alertness. • Students expressed that during the tree climbing process, they not only broke through their own fears but also learned the valuable experience of mutual assistance and support with their classmates. Such experiences provide them with positive inspiration they can crawl upon when facing all kinds of future challenges.



Appendix

GRI Content Index

SASB Disclosure Index

United Nations Sustainable Development Goal (SDGs) Index

Climate Change Related (TCFD) Disclosure Index

Management System Certification

External Assurance Statements



GRI Content Index

-GRI Statement of Use-

Statement of Use	YOKE Industrial Corporation has reported in accordance with the information quoted in the GRI Content Index of the GRI Standards for the period from 1 January 2024 to 31 December 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	NA

-GRI 2: General Disclosures 2021-

Number of Disclosure	Title of Disclosure		Corresponding Report Section/Description	Page
The organization and its reporting practices				
2-1	Organizational details	1-1	Introduction to YOKE	17
2-2	Entities included in the organization's sustainability reporting		About the Report	8
2-3	Reporting period, frequency and contact point		About the Report	8
2-4	Restatements of information	6-3	Talent Development and Nourishment at Depth	81
		3-3	Sustainable Products	40
2-5	External Assurance		About the Report External assurance statements	8 113
Activities and workers				
2-6	Activities, value chain and other business relationships		Creating a Safety Value Chain	13
		1-2	Product overview	19
		4-3	Reinforcing supplier management	62
2-7	Employee	6-1	Sourcing of Outstanding Talents	75
2-8	Workers who are not employees	6-1	Sourcing of Outstanding Talents	75
Governance				
2-9	Governance structure and composition	5-1	Sound Corporate Governance	66
2-10	Nomination and selection of the highest governance body	5-1	Sound Corporate Governance	66
2-11	Chair of the highest governance body	5-1	Sound Corporate Governance	66
2-12	Role of the highest governance body in overseeing the management of impacts	2-1	Sustainable Development Organization and Management	25
2-13	Delegation of responsibility for managing impacts		Management approaches of material topics	
2-14	Role of the highest governance body in sustainability reporting		About the Report	8
2-16	Communication of critical concerns	5-1	Sound Corporate Governance	66
		5-3	Establishing Risk Management	68

Number of Disclosure	Title of Disclosure		Corresponding Report Section/Description	Page
Strategy, policies and practices				
2-22	Statement on sustainable development strategy		Message from the management	4
2-23	Policy commitments	6-1	Sourcing of Outstanding Talents	75
		6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
		7-5	Water Resources and Waste Management	103
		4-2	Leading industrial upgrades	60
		5-5	Ethical corporate management	72
2-24	Embedding policy commitments	6-1	Sourcing of Outstanding Talents	75
		6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
		7-5	Water Resources and Waste Management	103
		4-2	Leading industrial upgrades	60
		5-5	Ethical corporate management	72
2-25	Processes to remediate negative impacts		Management approaches of material topics	
2-26	Mechanisms for seeking advice and raising concerns	5-5	Ethical corporate management	72
2-27	Compliance	5-5	Ethical corporate management	72
2-28	Membership of associations	1-1	Introduction to YOKE	17
Stakeholder engagement				
2-29	Approach to stakeholder engagement	2-2	Stakeholder Identification and Engagement	26
2-30	Collective bargaining agreements		No labor union has been established, so there is no group agreement.	

-GRI 3: Material Topics 2021-

Number of Disclosure	Title of Disclosure		Corresponding Report Section/Description	Page
3-1	Process to determine material topics	2-3	Materiality Analysis	28
3-2	List of material topics	2-4	Correspondence of material topics	31
3-3	Management of material topics		Topic: Innovation Management and Product Responsibility	36
			Issue: Quality management	46
			Issue: Sustainable supply chain	59
			Issue: Information security	70
			Issue: Talents attraction and retention	74
			Issue: Human capital development	80
			Issue: Occupational safety and health	85
			Issue: Climate strategy	97

Number of Disclosure	Title of Disclosure		Corresponding Report Section/Description	Page
GRI 201: Economic performance 2016				
201-2	Financial implications and other risks and opportunities due to climate change	7-1	Climate-related financial disclosures	98
		7-2	Strategies to climate change	99
		7-3	Risk assessment for climate change	100
		7-4	Greenhouse Gas and Energy Management	101
201-3	Defined benefit plan obligations and other retirement plans	6-2	Implement employee care	78
GRI 202: Market presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6-2	Implement employee care	78
202-2	Percentage of local residents among senior management	6-1	Sourcing of Outstanding Talents	75
GRI 204: Procurement impacts 2016				
204-1	Percentage of procurement spending made to local suppliers	4-2	Leading industrial upgrades	60
GRI 305: Emissions 2016				
305-1	Direct (Category I) Greenhouse Gas Emissions	7-4	Greenhouse Gas and Energy Management	101
305-2	Direct (Category II) Greenhouse Gas Emissions	7-4	Greenhouse Gas and Energy Management	101
305-4	Greenhouse gas intensity	7-4	Greenhouse Gas and Energy Management	101
305-5	Greenhouse gas emissions reduction	7-4	Greenhouse Gas and Energy Management	101
		3-6	Ongoing improvement of production procedures	49
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	6-1	Sourcing of Outstanding Talents	75
401-2	Benefits provided to full-time employees (that are not provided to temporary or part-time employees)	6-2	Implement employee care	78
401-3	Parental leave	6-2	Implement employee care	78
GRI 402: Labor/management relations 2016				
402-1	Minimum notice periods regarding operational changes	If there is a significant operational risk, we will notify the affected employees in accordance with the minimum notice time of relevant laws and regulations. In 2024, no significant operational change was reported.		
GRI 403: Occupational health and safety 2018				
403-1	Occupational health and safety management system	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-2	Hazard identification, risk assessment and incident	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-3	Occupational health services	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-4	Worker participation, consultation and communication on occupational safety and health	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-5	Worker training on occupational health and safety	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-6	Promotion of worker health	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-8	Workers covered by occupational health and safety management system	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86
403-9	Work-related injuries	6-4	Fostering Safety, Hygiene and Environmental-friendliness	86

Number of Disclosure	Title of Disclosure	Corresponding Report Section/Description	Page
GRI 404: Training and education 2016			
404-1	Average duration of training each employee receive each year	6-3 Talent Development and Nourishment at Depth	81
404-3	Percentage of employees receiving regular performance and career development reviews	6-3 Talent Development and Nourishment at Depth	81
GRI 416: Customer health and safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	3-4 Quality Certification Standards	42
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3-4 Quality Certification Standards	42
GRI 417: Marketing and labeling 2016			
417-1	Requirements for product and service information and labeling	3-4 Quality Certification Standards	42
417-2	Non-compliance with product and service information labeling requirements	5-5 Ethical corporate management	72
Customized Topic: Innovation Management and Product Responsibility			
IM1	R&D expenditure as a percentage of operating revenue	3-2 R&D, innovation and growth	37
IM2	Proportion of use of digital products	1-2 Product overview	19
IM3	Proportion of products that meet the latest regulations	1-2 Product overview	19
Self-defined topic: Information security			
IS1	Rate of completion of information security education and training	5-4 Information security management	71

-Voluntary Disclosure-

GRI 302: Energy 2016			
302-1	Energy consumption within the organization	7-4 Greenhouse Gas and Energy Management	101
302-3	Energy intensity	7-4 Greenhouse Gas and Energy Management	101
302-4	Reduction of energy consumption	7-4 Greenhouse Gas and Energy Management	101
GRI 306: Waste 2020			
306-1	Waste Generation and Waste-Related Significant Impact	7-5 Water Resources and Waste Management	103
306-2	Management of Significant Waste-related Impacts	7-5 Water Resources and Waste Management	103
306-3	Waste generation	7-5 Water Resources and Waste Management	103
306-4	Disposal and transfer of waste	7-5 Water Resources and Waste Management	103
306-5	Waste directed to disposal	7-5 Water Resources and Waste Management	103
GRI 405: Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees	5-1 Sound Corporate Governance	66
		6-3 Talent Development and Nourishment at Depth	81
405-2	Female-to-male ratio of basic salary plus remuneration	6-2 Implement employee care	78
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	5-5 Ethical corporate management	72
		6-1 Sourcing of Outstanding Talents	75

SASB Disclosure Index





Sector Type		Resource Transformation		
Name of industry		IG Industrial Machinery & Goods		
Code	Accounting metric	Corresponding chapter/description	Page	
RT-IG-130a.1	Disclosure of the following information on energy consumption: 1. Total energy consumed (including fuel, power) 2. Percentage of grid electricity 3. Percentage renewable	For energy consumption, please refer to “7-4 Greenhouse Gas and Energy Management.” Yoke’s electricity is 100% supplied by Taiwan Power Company, and currently no renewable energy is used (0%). Additionally, a 300kW solar power installation was completed at the end of 2024. Due to the completion time being close to year-end, the proportion is minimal. The renewable energy ratio will be calculated and disclosed in future annual statistics.	101	
RT-IG-320a.1	Disclosure of the following information on occupational injuries: 1. Total recordable incident rate (TRIR) 2. Fatality rate 3. Near miss frequency rate (NMFR)	6-4 Enhancing ESH	86	
RT-IG-440a.1	Describe the management of risks associated with the use of critical materials	Critical materials (crude iron rod) used for all YOKE products contain no traces of precious metal. There is no risk of supply restriction as to the critical materials we use are jointly developed by YOKE and our suppliers. In other words, the likelihood of a supply shortage is very low.	-	
RT-IG-000.A	Number of units produced by product category	In light of the differences in our product categories, the comparison in units produced carries limited significance. And as such, we have chosen to disclose the revenues from products by category as featured in “1-2 Product Overview.”	19	
RT-IG-000.B	Number of employees	At the end of 2024, Yoke Group had a total of 554 employees (527 at Taiwan headquarters), all of whom were full-time employees.	75	

Note : Since Yoke’s products are non-powered industrial products, the disclosure of indicators RT-IG-410a.1, RT-IG-410a.2, RT-IG-410a.3, and RT-IG-410a.4 related to product fuel efficiency and product air pollutants is not applicable. Yoke’s products involve personal safety issues and cannot be recalled for remanufacturing, and no remanufacturing services are provided. Therefore, the disclosure indicator RT-IG-440b.1 for revenue from product remanufacturing and remanufacturing services is not applicable.

United Nations Sustainable Development Goal (SDGs) Index

Sustainable Development Goal	Corresponding Chapter	Page	Corresponding Chapter	Page
 3 GOOD HEALTH AND WELL-BEING	1-2 Product overview	19	6-4 Enhancing ESH	86
	3-1 Business strategies	34	6-5 Health promotion	93
	3-4 Quality certification standards	42	8-2 Encouraging volunteer service	106
 4 QUALITY EDUCATION	4-3 Reinforcing supplier management	62		
	6-3 In-depth Talent Development and Nurturing	81		
	8-1 Investment in youth empowerment	106		
 5 GENDER EQUALITY	6-1 Sourcing of outstanding talents	75		
	6-2 Implementing employee care	78		
	6-3 In-depth Talent Development and Nurturing	81		
 7 AFFORDABLE AND CLEAN ENERGY	7-4 Greenhouse gas and energy management	101		
	3-6 Ongoing improvement of production procedures	49		
 8 DECENT WORK AND ECONOMIC GROWTH	3-2 R&D, innovation and growth	37		
	4-2 Leading industrial upgrades	60		
	6-1 Sourcing of outstanding talents	75		
 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	3-2 R&D, innovation and growth	37		
	3-5 Robust quality management	47		
	8-1 Investment in youth empowerment	106		
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	3-3 Sustainable products	40	7-4 Greenhouse gas and energy management	101
	3-4 Quality certification standards	42		
	3-5 Robust quality management	47		
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	5-1 Sound Corporate Governance	66		
	5-5 Ethical corporate management	72		

Climate Change Related (TCFD) Disclosure Index

Promotional Structure	Disclosure Item	Corresponding Chapter	Page
 Governance	Describe the Board of director oversight of climate-related risks and opportunities	7-1 Climate-related financial disclosures	98
	Describe management's responsibilities in assessing and managing climate-related risks and opportunities	7-1 Climate-related financial disclosures	98
 Strategies	Describe the short-, medium- and long-term climate-related risks and opportunities identified by the organization	7-3 Risk assessment for climate change	100
	Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	7-2 Strategies for climate change	99
	Consider describing the resilience of an organization's strategy in different climate-related situations, including 2°C or lower temperature scenarios	YOKE will consider the relevant introduction of measures in accordance with the Company's maturity in climate change management	-
 Risk Management	Describe the process of identifying and assessing climate-related risks	7-3 Risk assessment for climate change	100
	Describe the process of managing climate-related risks in an organization	7-3 Risk assessment for climate change	100
	Describe how processes to identify, assess and manage climate-related risks fit into the overall risk management of the organization	YOKE will consider the relevant introduction of measures in accordance with the Company's maturity in climate change management	-
 Goal and target	Disclosure of metrics used by organizations to assess climate-related risks and opportunities in accordance with their strategies and risk management processes	Progressively establish goals and set metrics for implementation strategies from 2020	-
	Disclosure Scope 1, Scope 2 and Scope 3 (if applicable) greenhouse gas emissions and associated risks	7-4 Greenhouse gas and energy management	101
	Describe the goals and achievement of the organization's goals for managing climate-related risks and opportunities	7-4 Greenhouse gas and energy management	101

Management System Certification

Standard	Beginning year of certification	Certificate's valid period	Verification unit	Scope of coverage	Remark description
Quality management					
ISO 9001:2015 Quality management system	1997	2026/11/28	DNV	Factory 1, Factory 2, Factory 5, Factory 3	
API QMS:2015 ^{Note 1}	2007	2027/03/30	API	Factory 1, Factory 5	
API Spec Q1 ^{Note 1}	2007	2027/03/30	API	Factory 1, Factory 5	
PPE Regulation (EU) 2016/425 Module D ^{Note 2}	2011	2025/10/28	SATRA	Factory 1, Factory 2, Factory 5, Factory 3	
Factory Manufacturing Certification					
ABS certification ^{Note 3}	2001	2026/mm/dd	ABS		
CCS certification ^{Note 3}	2016	2029/mm/dd	CCS		2024 Certificate renewal
Laboratory quality management					
ISO/IEC 17025:2017; CNS17025:2018 Laboratory Quality Management System	2018	2026/4/9	TAF	Factory 2	
Labor health and safety					
ISO 45001:2018 Occupational health and safety management systems	2019	2025/07/17	SGS	Factory 1, Factory 2	
Environment					
ISO 14001:2015 Environmental management system	2019	2025/07/17	SGS	Factory 1, Factory 2	
ISO 14064-1:2018 Greenhouse gas inventory	2019	2024/03/08	SGS	Factory 1, Factory 2	
ISO 50001:2018 Energy management system	2022	2022/12/06	SGS	Factory 1, Factory 2	

Note1 : Based on the industry specificity of the hoisting industry, it is necessary to obtain the quality management system standards specified by the American Petroleum Institute (API) for the petroleum and natural gas industry manufacturing organizations' quality management system specifications (API Spec Q1) and ISO 9001 Quality Management System (API QMS:2015).

Note2 : PPE Regulation (EU) 2016/425 is the European Union regulation for personal protective equipment products.

Note3 : Based on industry specificity, manufacturing factories must obtain certification from relevant professional verification institutions, including the American Bureau of Shipping (ABS) and China Classification Society (CCS).

External Assurance Statements



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE YOKE INDUSTRIAL CORP.'S CORPORATE ESG REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by YOKE INDUSTRIAL CORP. (hereinafter referred to as YOKE) to conduct an independent assurance of the Corporate ESG Report for 2024 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/02/20 to 2025/03/28. YOKE Taiwan operational and production or service sites as disclosed in YOKE's Corporate ESG Report of 2024. The boundary is not the same as YOKE's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all YOKE's Stakeholders.

RESPONSIBILITIES

The information in the YOKE's Corporate ESG Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of YOKE. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

SGS affirm our independence from YOKE, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 10211, ISO 50001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

YOKE has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, ESG experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. It is encouraged that meaningful and direct two-way engagements with stakeholders, along with formal reviews, be sustained in the future.

MATERIALITY

YOKE has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders. It continuously adopted various analytical approaches to refine its materiality assessment process and has achieved consistent results, which is commendable.

RESPONSIVENESS

The report steadily addresses stakeholder engagement efforts and the mechanisms available for stakeholders to provide feedback.

IMPACT

YOKE has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. The organization implemented measurement and evaluation processes for its material topic impacts during target setting, utilizing both qualitative and quantitative assessments.

ADHERENCE TO GRI

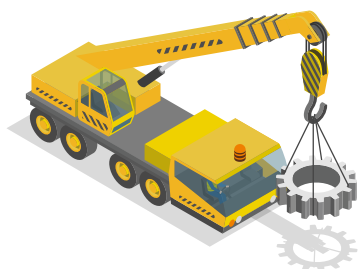
The report, YOKE's Corporate ESG Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to YOKE's contributions to sustainability development.

YOKE's ongoing voluntary publication is commendable. For future reporting, YOKE is encouraged to prepare for the transition to reporting in accordance with the GRI Standards and expand the reporting boundary with more comprehensive details of its management processes on the identified impacts on the economy, environment, and people, including impacts on their human rights.

Signed:

For and on behalf of SGS Taiwan Ltd.

Stephen Pao
Business Assurance Director
Taipei, Taiwan
12 May, 2025
www.sgs.com





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