

**VIVOTEK INC.**

**Guidelines on Preparation and Assurance of Sustainability Reports**

Passed by the Board of Directors on October 28, 2024

- Article 1 Purpose  
These Guidelines are stipulated by VIVOTEK INC. (the Company) by referring to “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” issued by Taiwan Stock Exchange Corporation (the Rules) to prepare and ensure that the sustainability report complies with relevant regulations.
- Article 2 Scope of sustainability reports  
The scope of the information data in the sustainability report covers important issues and performance of the Company and its key subsidiaries in environmental, social, and corporate governance aspects.
- Article 3 Period of report  
The information disclosure period of the sustainability report is a complete year in the calendar year system, that is, from January 1 to December 31 of each year. Some disclosed information extends to the following year.
- Article 4 Guidelines for preparation
1. The Company shall refer annually to the general standards, industry standards and issue-related major standards published by the Global Sustainability Reporting Initiatives (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), and the international sustainability reporting framework and disclosure indicators issued by the Sustainability Accounting Standards Board (SASB), the Chinese and English versions of sustainability reports of the previous fiscal year shall be prepared to disclose the major economic, environmental and social topics identified by the Company, as well as their impacts, disclosures and reporting requirements.
  2. The content of the sustainability report mentioned in the preceding Paragraph shall cover relevant environmental, social and corporate governance risk assessments, and set relevant performance indicators to manage the identified major topics.
  3. The disclosed items in the report shall be measured and disclosed using standards that comply with the regulations of the competent authority for the specific sector. If the competent authority for the specific sector has not issued applicable standards, then practical or internationally accepted measurement methods shall be adopted.
  4. The Company shall enhance the disclosure of sustainability indicators according to industrial categories; if the competent authority of the specific sector changes the applicable industrial categories and indicators, it shall disclose them in accordance with the new regulations.
- Article 5 Disclosure of climate-related information
1. The Company shall disclose climate-related information in a dedicated chapter, and the information disclosed shall comply with the disclosure regulations specified by the competent authority for the specific sector.
  2. The greenhouse gas inventory schedule in the information mentioned in the preceding Paragraph shall comply with the requirements of the competent authority for the specific sector and shall be verified by a third party.

- Article 6      External verification  
The Company shall disclose in the sustainability report the content index of the report content that corresponds to the GRI standards, and indicate in the report whether each disclosed item has obtained third-party verification or assurance. When entrusting third-party assurance, the selected entity and assurance personnel shall comply with the requirements of the "Directions for the Implementation of Assurance Institutions for the Sustainability Report of TWSE/TPEX Listed Companies".
- Article 7      Filing  
The Company shall, in accordance with the provisions of Article 5 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" to upload the sustainability report file on the Company's website and submit it to the online reporting system designated by the Taiwan Stock Exchange.
- Article 8      Implementation and amendment procedures  
These Procedures are formulated and become effective upon being submitted to and obtaining the resolution of the Board of Directors, and the same applies upon amendments.
- Article 9      Formulated on October 28, 2024