



Astray Square's
2023 Sustainability Report



Cover and Backstory

At 7:22 in the morning, a golden-orange sun slowly rose behind the Moai statues. The morning light spread across the blue sky, lighting up the clouds, while the row of shadowed statues stood tall and majestic. "This is the most beautiful sunrise I've ever seen," whispered Mother Fox. Even the moon seemed reluctant to leave, lingering in the sky a little longer.

Mother Fox came from a cold northern forest, where December meant a world covered in thick snow. Her companions were all hibernating, curled up in their cozy dens. "How long can I go on like this?" she thought. The freezing weather was wearing her down, and the endless snow was so dull that it made her feel empty. "I want to see what's out there. What does the sky look like beyond all this snow?" she muttered.

As a result, Mother Fox decided to follow her instincts, step out of her comfort zone, and embark on a journey to explore the unknown. However, traveling alone wasn't easy, especially for someone who trekked from the icy north to the warm south. But even with all the challenges, she found peace in her solitude and joy in discovering the world's hidden beauty.

The beginning of her journey was tough. Mother Fox crossed frozen rivers and climbed towering snow-covered mountains, often finding nowhere to rest along the way. But she kept going, driven by a small but steady hope in her heart. As she traveled further south, the ice and snow gave way to green forests, and the biting cold was replaced by a comforting warmth.

One morning, Mother Fox arrived at a vast coastline. The air was damp and salty, and waves crashed rhythmically against the rocks. Looking up at the endless blue sky, she felt a rush of excitement. She hopped aboard a cargo ship and let it carry her across the open ocean. After weeks of drifting, Mother Fox finally arrived at Easter Island—a remote, mysterious place far away from the rest of the world.

After nearly two months at sea, Mother Fox stepped onto the shores of Easter Island. From the moment she arrived, she could feel that this island was different. Bright, colorful flowers bloomed everywhere, and even though it was supposed to be a hot summer, a cool breeze made the air feel fresh and pleasant.

Mother Fox stayed at a small hostel in the middle of a lush forest. The owner, a kind and hardworking deer, spent her days tending the garden, tidying the rooms, and chatting with guests over breakfast. She loved sharing stories about the island's history and the lessons she had learned from nature. She also listened carefully to her guests' life stories, wanting to make her guesthouse a peaceful and welcoming place for all. With the deer's kindness, Mother Fox started to feel more at ease, as if she had found a spot that gave her a sense of belonging.

Next Page

Next to the hostel was a small fish soup restaurant run by a cheerful penguin. Every day, the penguin would cook up steaming bowls of fresh fish soup for his customers. Mother Fox, being a big fan of fish, became a frequent customer. The penguin told her how he had left his home in Antarctica years ago to explore the world and how he eventually decided to settle down on Easter Island. His stories of adventure and courage fascinated every customer.

One day, Mother Fox met a lively little black dachshund named Little Black. He was the deer's energetic helper, always ready to greet guests with a wagging tail. Little Black loved showing Mother Fox around the island, taking her to hidden spots like a small stream behind a patch of wildflowers or a hill tucked away behind thick trees. With Little Black's help, Mother Fox discovered even more of the island's beauty.

Mother Fox also befriended a sweet reindeer, who often linked arms with her as they wandered through the island's shops. Later, she met a wise old eagle who shared a profound truth: "You don't always need to know where you're headed. Sometimes, the most important thing is to stop and enjoy the view along the way."

As time passed, Mother Fox settled into her life on the island. One evening, she returned to the cliffs—not for the sunrise this time, but for the sunset. At 9:01 PM, the sky blazed with shades of red and orange, as if to remind her that the journey's end didn't matter as much as the things she had found along the way.

"A heart that doesn't belong anywhere will always feel lost," Mother Fox whispered to herself.

Mother Fox turned to look at her new friends, feeling truly at peace for the first time. The cold that had once drained her strength was now a distant memory. That evening, even with purple clouds blanketing the sky, the fiery sunset found its way through, refusing to be dimmed. "This is the most beautiful sunset I've ever seen," Mother Fox murmured.

Mother Fox decided to stay on Easter Island for a while. This warm and mysterious land had given her a sense of belonging. She no longer feared being lost because she had come to understand that every part of the journey—every struggle, every discovery—was essential to her story.

Sitting on the edge of the cliff, gazing out at the endless ocean, Mother Fox waited quietly for the next sunrise.

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Astray square

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ABOUT THE REPORT

This report is the first Sustainability Report published by Astray Ltd. (hereinafter referred to as "Astray" or "we"). It aims to review Astray's sustainability efforts in 2023 and present information on stakeholder engagement, sustainability milestones, and more as a reference for future improvement and decision-making. Since this is the first sustainability report, no previous data has been restated.

Scope and Boundary

This report covers disclosures related to Astray Ltd. as the sole operational entity.

Report Compilation Process and Basis

The report was written by professionals from Astray's internal Sustainability Reporting Committee. They reviewed Astray's sustainability efforts in 2023 and incorporated input from the founder throughout the decision-making process to finalize the significant topics disclosed in this report. The report primarily follows the Global Reporting Initiative (GRI) Standards 2021, published by the GRI in 2021.

Reporting Principles

All financial data in this report is derived from audited financial statements, with amounts presented in New Taiwan Dollars (NTD). Non-financial data comes from daily operations, training, and human resource management. Data collection, measurement, and calculations adhere to GRI standards and disclosure requirements to present Astray's true sustainability performance for 2023.

Third-Party Assurance

The contents of this report have been verified by Integritas CPA Firm using the International Standard on Assurance Engagements (ISAE) 3000, issued by the International Auditing and Assurance Standards Board (IAASB). In addition, assurance on greenhouse gas statements was conducted in accordance with ISAE 3410 (International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements).

Reporting Period

The report primarily discloses information from February 3, 2023 (Astray's establishment) to December 31, 2023. This differs from the financial statement period (February 20, 2023, to December 31, 2023). Astray plans to issue sustainability reports annually, with the next report scheduled for publication on December 25, 2024, to outline its efforts in economic, social, and human dimensions over the past year.



Astray square

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Country: Taiwan

Address: 4F-1, No. 201, Fuxing North Road, Songshan District, Taipei City, Taiwan

Contact Development/Person:
Sustainability Reporting Committee/ Project Assistant

Email: astray@disastray.com

Website: <https://en.astray.com.tw/>

Message from our Founder

Dear colleagues, partners, and friends,

Astray was established in February 2023. The name derives from Ad Astra Per Aspera, meaning "through hardships to the stars." We added a "y" to "Astra," symbolizing the start of a deviation, representing society's misstep. Our mission is to guide those who have lost their way and help redirect society back onto the right path. From the very beginning, Astray has firmly believed in pursuing "truly sustainable endeavors." Currently, as "money" is more easily sustained than "organizations," many Taiwanese companies focus on financial sustainability, preferring quick-return ventures over investing in additional training or costs. Diversified operations and a tendency to follow trends are becoming more prevalent, leaving few genuinely committed to sustainability.

In contrast to the domestic status quo, Astray is dedicated to organizational sustainability, willing to invest heavily in talent recruitment to instill the value of sustainability deeply. The challenge is that sustainability is merely a guideline, and the current rules are not always correct. The only solution lies in implementing "reverse thinking." Only through continuous reflection and progress can we achieve true sustainability and return to the right course.

Our sustainability policy seeks to find like-minded partners externally. We believe that making money is a dignified endeavor, but if it conflicts with Astray's values, we would rather turn away the business. Internally, we respect individuality, emphasizing openness, fairness, and justice in governance. We care about all matters related to "people," responding to unforeseen events and risks through flexible systems and counseling. We firmly believe that everything begins with sustainability, creating value for others and ourselves. Through our commitment to sustainability, we aim to play an active role in environmental protection, social

responsibility, and corporate governance. This includes assisting industries we engage with in meeting net-zero requirements, guiding parolees and the homeless to find direction in life, and ensuring employees own their homes by age 40, giving everyone a choice.

This year, we have decided to embark on the 2023 Sustainability Report initiative to fulfill our corporate obligations and responsibilities. As a startup, Astray has faced its share of challenges. Even though it has been less than a year since our founding, we firmly believe that writing this report will greatly benefit our development. By reflecting on and reviewing the past year, we can make clearer decisions, propose improvement plans, and set common goals to strengthen and grow Astray.

Looking ahead, we aspire to be a leader in sustainability, a brand recognized and trusted by the public, and an organization with undeniable public influence. Our ambitious goals include becoming a leader in sustainability issues in Taiwan



within five years, establishing leadership in Southeast Asia within ten years, and ranking among the world's top three management consulting firms within fifteen years. For Astray, the key to sustainability lies in continuous learning and progress. We hope to journey with everyone on the right path, striving toward sustainable development goals and creating hope for future generations.

Sincerely,

Taian Chen

Astray Square Ltd Founder



Jesuo Chen

About Astray Square

Astray Square is dedicated to sustainability and social responsibility, offering practical ESG consulting services and customized sustainability report writing for enterprises. We also provide circular economy solutions to assist businesses in transformation. Beyond commercial activities, Astray participates in various professional associations. As a member of the Vision Alliance, we have also joined civil engineering associations in Taipei, New Taipei, Taoyuan, Taichung, Tainan, Kaohsiung, and Taiwan Province, while serving as an arbitrator for the Chinese Engineering Arbitration Association. Additionally, we donate to Taiwanese universities, embodying the spirit of social service.

| | |
|-----------------------------|--|
| Company Name | Astray Square Ltd. |
| Ownership Type | Private/Sole Proprietorship |
| Headquarters | 4F-1, No. 201, Fuxing North Road, Songshan District, Taipei City, Taiwan |
| Country of Operation | Taiwan |
| Date of Establishment | February 3rd, 2023 |
| Main Business | <p>As a business consulting firm, Astray provides long-term ESG consulting services to small and medium-sized enterprises (SMEs) in Taiwan based on contracts and specific project models. Our eight primary services include:</p> <ol style="list-style-type: none"> 1.Outsourcing of sustainability departments 2.Concrete consulting 3.Project management consulting 4.Immersive corporate transformation 5.Sustainability reporting 6.Educational consulting 7.Shared talent solutions for projects 8.Circular economy solutions |
| Primary Market | Taiwan |
| Number of Operational Sites | One (Taipei Office) |



Milestones in Sustainability Development

| | |
|-------------------|---|
| August 13, 2023 | Launched the podcast program of Astray, interviewing professionals across industries to share how their work aligns with the SDGs, spreading diverse sustainability values to society. |
| October 4, 2023 | Donated to National Cheng Kung University's Film and Image Society, fostering the development of exceptional talent. |
| October 19, 2023 | Collaborated with National Cheng Kung University's Film and Image Society to release the promotional film "The Last Mile: Achieving Sustainability through SDGs." The film calls on society to prioritize sustainability and urges businesses to incorporate SDG principles into workplace practices, creating value for others and themselves. |
| November 19, 2023 | Released Astray's official anthem "Eternity", extending the values of sustainability far and wide. |

Vision and Commitment to Sustainable Development

Since its founding, Astray has not only matured and refined its corporate governance but also gained a deeper understanding of the true meaning of "missteps," ultimately striving toward genuine sustainability. We have achieved the following significant milestones:

- Became a member of the **Global Reporting Initiative (GRI)**, earning official recognition for Taiwan from GRI. This not only asserts Taiwan's identity but also provides a platform for Taiwan to voice its perspectives internationally.
- Assisted in publishing Taiwan's **first sustainability report for a professional association**, promoting self-initiated sustainability values.
- Enabled SMEs in Taiwan to commission Astray to draft sustainability reports that adhere to international standards at reasonable rates.
- Hosted the podcast show which consistently ranks first on Apple Podcast under the keyword "sustainability."

1 Vision and Commitment to Sustainable Development

- 1.1 Goals and Strategies for Sustainability
- 1.2 Sustainable Development Goals(SDGs)
- 1.3 Stakeholder Identification and Engagement
- 1.4 Material Topic Assessment and Impact Evaluation



Sustainability is about survival, creating a dignified living environment for others, and offering hope for a livable future for the next generation.



1 Vision and Commitment to Sustainable elopment

1.1 Goals and Strategies for Sustainability

Astray recognizes that achieving net-zero carbon emissions by 2050 is not a goal but a process. Therefore, we introduced a three-stage sustainability framework in 2023: **“Sustainability is about survival, creating a dignified living environment for others, and offering hope for a livable future for the next generation.”** As sustainability execution methods continually evolve, the key lies in continuous learning and progress. Astray is committed to sustainability issues, transforming sustainability from a burden into an investment, and helping enterprises fulfill their social responsibilities while undergoing transformation. We assist individuals and businesses in progressively engaging in sustainability through the following six steps:

Step 1 Join the Astray Community

Through following Astray's Facebook page, Instagram account, LINE official account, or listen to our podcast show to gain knowledge about sustainability topics.

Step 2 Write ESG reports

By writing ESG reports, enterprises can review their sustainability practices in environmental protection, social responsibility, and corporate governance.

Step 3 Conduct Greenhouse Gas Inventories

Perform greenhouse gas inventories according to the GHG Protocol or ISO standards.

Step 4 Write Sustainability Reports

Write sustainability reports aligned with international standards such as the GRI Standards.

Step 5 Establish Science-Based Short-, Medium-, and Long-Term Goals

Develop science-based emission reduction targets using frameworks like the Science Based Targets initiative (SBTi).




Step 6 Create Truly Sustainable Reports





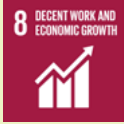
Write fully customized sustainability reports that consider practical execution, integrating the 17 Sustainable Development Goals (SDGs) to achieve genuine sustainability.











1.2 Sustainable Development Goals(SDGs)


In 2015, the United Nations adopted the 2030 Agenda for Sustainable Development, which includes 17 Sustainable Development Goals (SDGs) to guide the global transition toward sustainability. Astray has actively engaged with various sustainability initiatives and policies to implement the SDGs and contribute to global sustainable development. Below are our actions in 2023 related to the SDGs:

| SDGs | Contents | Our 2023 actions | GRI index |
|--|--|---|--|
| 1 No Poverty  | <ul style="list-style-type: none"> ● 3.4 Diversity and Equal Opportunity ● 4 Local Community Engagement | <ul style="list-style-type: none"> ● All employees earn above the minimum wage standard. ● Collaborated with Homeless Concern - Kaohsiung Homeless Care Association to discuss and plan employment programs for the homeless. | GRI 202-1 GRI 413-1 |
| 2 Zero Hunger  | <ul style="list-style-type: none"> ● 4 Local Community Engagement | <ul style="list-style-type: none"> ● Collaborated with Homeless Concern - Kaohsiung Homeless Care Association to discuss and plan employment programs for the homeless. | GRI 413-1 |
| 3 Good Health and Well-Being  | <ul style="list-style-type: none"> ● 3.2 Occupational Health and Safety ● 3.3 Employment ● 8.3 Greenhouse Gas Emissions ● 8.4 Water Resources and Waste Management | <ul style="list-style-type: none"> ● Provided labor and health insurance, employee group insurance, family insurance, and occupational accident insurance. ● Implemented occupational safety and health measures in accordance with laws and regulations, including night-shift protection for female employees. ● Established risk control measures for occupational injuries ● Adopted a fully remote work model, reducing road-related injuries and fatalities. ● Reduced carbon emissions through remote working, with an average annual emission of only 0.2 tons CO2e, with no ODS or other significant emissions. ● Generated minimal office waste, with a total of 0.00002 tons of general waste through remote working | GRI 305 GRI 306 GRI 401-2 GRI 403 |

| SDGs | Contents | Our 2023 actions | GRI index |
|---|---|--|---|
| 4 Quality Education  | <ul style="list-style-type: none"> 3.1 Talent Development and Training 4 Local Community Engagement | <ul style="list-style-type: none"> Established an educational training department, producing sustainability-related materials and learning about the latest sustainability knowledge. Provided employees with continuing education subsidies and professional certification bonuses, encouraging independent learning. Held regular exchange sessions between employees and the founder to foster practical experience transfer and professional skills. Donated NT\$100,000 to National Cheng Kung University to support talent development and sustainability. | GRI 404 GRI 415-1 |
| 5 Gender Equality  | <ul style="list-style-type: none"> 2 Human Rights Protection 3.1 Talent Development and Training 3.3 Employment 3.4 Diversity and Equal Opportunity 5.1 Governance Structure 7.2 Supplier Selection and Management | <ul style="list-style-type: none"> Established work regulations to prevent gender discrimination and sexual harassment. Female employees' base salary exceeds that of male employees, actively eliminating gender bias and supporting pay equity. The number of female employees exceeds that of male employees, reflecting a diverse gender composition. No gender discrimination and sexual harassment in 2023. | GRI 2 General Disclosures: 2-9、2-10 GRI 202-1 GRI 401 GRI 404-1、404-3 GRI 405-1、405-2 GRI 406-1 GRI 414-1、414-2 |
| 6 Clean Water and Sanitation  | <ul style="list-style-type: none"> 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> Adopted a fully remote work model, generating minimal office waste, with a total of 0.00002 tons of general waste. | GRI 303 GRI 306 |
| 7 Affordable and Clean Energy  | <ul style="list-style-type: none"> 8.2 Energy Management | <ul style="list-style-type: none"> No related actions in 2023, but plans to implement further initiatives in the future. | GRI 302 |
| 8 Decent Work and Economic Growth  | <ul style="list-style-type: none"> 2 Human Rights Protection 3.1 Talent Development and Training 3.2 Occupational Health and Safety 3.3 Employment 3.4 Diversity and Equal Opportunity 5.5 Business Performance 7 Sustainable Supply Chain 8.2 Energy Management 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> All employees earn above the minimum wage standard, emphasizing employee professionalism and competitiveness. All employees are Taiwanese nationals, with specific terms regarding child labor and female employees. 72% of the procurement budget is allocated to local Taiwanese suppliers, supporting local SMEs Hired a large number of young employees and provided excellent benefits for all employees, promoting youth employment. | GRI 2 General Disclosures: 2-7、2-8、2-30 GRI 201-1 GRI 202-1、202-2 GRI 204 GRI 302 GRI 306-2 GRI 401 GRI 403 GRI 404 GRI 405 GRI 406 GRI 414 |

| SDGs | Contents | Our 2023 actions | GRI index |
|--|---|---|---|
| | | <ul style="list-style-type: none"> Implemented occupational safety and health measures in accordance with the laws, including provisions for occupational accident compensation and pensions. Organized educational training plans and assisted with job placement for employees whose employment has ended. | |
| 9 Industry, Innovation, and Infrastructure  | <ul style="list-style-type: none"> About Astray Square 5.5 Business Performance | <ul style="list-style-type: none"> Designed low-carbon concrete mixes, improving industrial technology. Developed new materials to reduce carbon emissions. | GRI 2 General Disclosures: 2-6 GRI 201-1 |
| 10 Reduced Inequality  | <ul style="list-style-type: none"> 2 Human Rights Protection 3.1 Talent Development and Training 3.3 Employment 3.4 Diversity and Equal Opportunity | <ul style="list-style-type: none"> Established anti-discrimination employment policies to ensure equal opportunities. All employees undergo educational training and fair performance evaluations to promote workplace equality. Emphasized organizational transparency and flattening, implementing salary transparency and setting up employee feedback and grievance channels. | GRI 2 General Disclosures: 2-7 GRI 401-1 GRI 404-1 、 404-3 GRI 405-2 GRI 406 |
| 11 sustainable Cities and Communities  | <ul style="list-style-type: none"> About Astray Square 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> Designed low-carbon concrete mixes, improving industrial technology. Developed new materials to reduce carbon emissions. Adopted a fully remote work model, generating minimal office waste, with a total of 0.00002 tons of general waste. | GRI 2 General Disclosures: 2-6 GRI 306 |
| 12 Responsible Consumption and Production  | <ul style="list-style-type: none"> About Astray Square 1 Vision and Commitment to Sustainable Development 7 Sustainable Supply Chain 8.2 Energy Management 8.3 Greenhouse Gas Emissions 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> Wrote an internal sustainability report. Screened suppliers using sustainability and social standards. Published 11 sustainable characteristics in the SCGs guide, helping businesses with another sustainability reference. Provided various sustainability-related services to help businesses implement social responsibility and transformation. | GRI 2 General Disclosures: 2-6 、 2-22 GRI 302 GRI 303-1 GRI 305 GRI 306 GRI 308-1 GRI 414-1 |

| SDGs | Contents | Our 2023 actions | GRI index |
|---|---|--|--|
| 13 Climate Action  | <ul style="list-style-type: none"> 8.1 Climate Change and Mitigation Strategies 8.2 Energy Management 8.3 Greenhouse Gas Emissions | <ul style="list-style-type: none"> Adopted a fully remote work model, reducing employee commuting carbon emissions. Provided digital accounts for salary payments, reducing paper passbooks and statements carbon emissions. Our podcast show was recorded online, reducing the carbon emissions from physical meetings between employees and guests. | GRI 201-2 GRI 302 GRI 305 |
| 14 Life Below Water  | <ul style="list-style-type: none"> 8.3 Greenhouse Gas Emissions 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> Reduced carbon emissions through remote working, with an average annual emission of only 0.2 tons CO2e, with no ODS or other significant emissions. Adopted a fully remote work model, generating minimal office waste, with a total of 0.00002 tons of general waste. | GRI 305 GRI 306-1 、306-3 |
| 15 Life on Land  | <ul style="list-style-type: none"> 8.3 Greenhouse Gas Emissions 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> Reduced carbon emissions through remote working, with an average annual emission of only 0.2 tons CO2e, with no ODS or other significant emissions. Adopted a fully remote work model, generating minimal office waste, with a total of 0.00002 tons of general waste. | GRI 305 GRI 306-3 |
| 16 Peace, Justice, and Strong Institutions  | <ul style="list-style-type: none"> 2 Human Rights 3.2 Occupational Health and Safety 3.3 Employment 4 Local Community Engagement 5.1 Governance Structure 5.2 Regulatory Compliance 5.3 Anti-Corruption and Sincere Management 6.1 Customer Privacy and Information Security 7.2 Supplier Selection and Management | <ul style="list-style-type: none"> Adopt a salary transparency policy to ensure no personal conflicts of interest arise. Astray's code of conduct and employment contracts clearly specify terms related to business ethics and confidentiality obligations, and these are communicated during bi-weekly meetings. Astray did not experience any incidents of bribery or corruption in 2023. Held bi-weekly meetings, established an internal employee feedback mailbox and grievance handling system, and collaborated with third-party legal advisors. Assess whether employees are at risk of occupational injuries and confirm the safety of their work environment, while establishing graded control measures for potential future risks. 100% of suppliers are selected based on sustainable social standards. Establish confidentiality agreements and safeguard information security through cloud systems with restricted access permissions. | GRI 2 General Disclosures: 2-9 、2-10 、2-11 、2-12 、2-15 、2-23 、2-25 、2-26 GRI 205 GRI 403-4 、403-9 、403-10 GRI 414 GRI 418 |

| SDGs | Contents | Our 2023 actions | GRI index |
|--|---|--|---------------------------------|
| 17. Partnerships for the Goal  | <ul style="list-style-type: none"> About Astray Square | <ul style="list-style-type: none"> Collaborated with various civil engineering associations in Taiwan. Participated as a member of the Vision Alliance, actively promoting sustainability. | GRI 2 General Disclosures: 2-28 |

Astray's Eight Major Services Corresponding to SDGs:

| | | |
|---|--|--|
| Circular Economy Solutions | SDG 12 Responsible Consumption and Production  | SDG 13 Climate Action  |
| Shared Talent Solutions for Projects | SDG 8 Decent Work and Economic Growth  | SDG 10 Reduced Inequality  |
| Educational Consulting | SDG 4 Quality Education  | SDG 5 Gender Equality  |
| Sustainability Reporting | SDG 12 Responsible Consumption and Production  | SDG 13 Climate Action  |



Immersive Corporate Transformation

SDG 9 Industry, Innovation, and Infrastructure

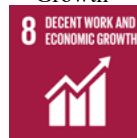


SDG 4 Quality Education



Project Management Consulting

SDG 8 Decent Work and Economic Growth



SDG 17 Partnerships for the Goals



Outsourcing of Sustainability Departments

SDG 8 Decent Work and Economic Growth



SDG 12 Responsible Consumption and Production



Concrete Consulting

SDG 9 Industry, Innovation, and Infrastructure



SDG 11 Sustainable Cities and Communities



SDG 12 Responsible Consumption and Production



SDG 13 Climate Action



In addition to using the 17 SDGs as the company's guiding principles, Astray has set initial goals in response to the post-pandemic era, Taiwan's 2030 bilingual national policy, and the emphasis on digitalization and internationalization. Furthermore, Astray has developed its own SCGs 11 sustainable characteristics (Sustainable Characteristics Goal Evaluation System, Taiwan Patent Application No. 113213799), which helps businesses, in addition to their sustainability reports, by providing another sustainable guideline for reference.

互利共生 Symbiotic



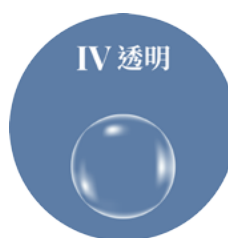
堅定 Unwavering



令人滿意 Satisfactory



透明 Transparent



負責 Accountable



鼓舞人心 Inspiring





培育 Nurturing



勇敢 Brave



賦予力量 Empowering






適應性強 Adaptable






宜居 Livable



We also align the 2024 improvement plan with the 11 SCGs indicators:

| SCGs | Contents | 2024 improvement plan | GRI index |
|--|--|---|---|
| <p>互利共生 Symbiotic</p> <p>I 互利共生</p>  | <ul style="list-style-type: none"> ● 2 Human Rights Protection ● 3.3 Employment ● 4 Local Community Engagement ● 7.2 Supplier Selection and Management | <ul style="list-style-type: none"> ● Continue complying with domestic labor laws and supporting international human rights conventions. ● Implement anti-discrimination hiring policies, prevent gender discrimination, and have measures and procedures for handling sexual harassment. ● Continue participating in public welfare activities, donating to universities, and collaborating with Homeless Concern - Kaohsiung Homeless Care Association to employ the homeless. ● Improve the supplier screening mechanism and encourage suppliers to draft sustainability reports, offering a 5% discount for those proactively reducing negative impacts. | <p>GRI 2 General Disclosures: 2-7, 2-23, 2-24, 2-25 GRI 308 GRI 406 GRI 413 GRI 414 GRI 415</p> |
| <p>堅定 Unwavering</p> <p>II 堅定</p>  | <ul style="list-style-type: none"> ● 3.1 Talent Development and Training ● 5.3 Anti-Corruption and Sincere Management ● 5.4 Risk Management | <ul style="list-style-type: none"> ● Continue implementing performance evaluations and career development checks. ● Compare suppliers through open platforms and multiple comparisons. ● Conduct random audits of department operations to ensure internal controls are functioning properly. ● Remain alert to new social trends and sustainability issues, adjusting company operations and assessing risks in advance. | <p>GRI 205 GRI 404-3</p> |
| <p>令人滿意 Satisfactory</p> <p>III 令人滿意</p>  | <ul style="list-style-type: none"> ● 3.1 Talent Development and Training ● 3.2 Occupational Health and Safety ● 3.3 Employment | <ul style="list-style-type: none"> ● Continue implementing performance evaluations and career development reviews. ● Discuss health services and voluntary health promotion programs with employees. ● Invite counselors and psychological experts to provide support, gradually collaborating with counseling clinics. ● Offer physical therapy lectures to employees ● Increase marriage bonuses to NT\$12,000 and provide child scholarships. | <p>GRI 401-2 GRI 403-3 、 403-6 、 403-10 GRI 404-3</p> |

| SCGs | Contents | 2024 improvement plan | GRI index |
|---|---|---|--|
| <p>透明 Transparent</p>  | <ul style="list-style-type: none"> ● 2 Human Rights Protection ● 3.2 Occupational Health and Safety ● 3.3 Employment ● 5.3 Anti-Corruption and Sincere Management ● 5.4 Risk Management ● 6.2 Customer Relationship Management ● 7.2 Supplier Selection and Management ● 8.2 Energy Management ● 8.3 Greenhouse Gas Emissions ● 8.4 Water Resource and Waste Management | <ul style="list-style-type: none"> ● Continue complying with domestic labor laws and supporting international human rights conventions. ● Set up internal employee feedback channels and grievance handling systems. ● Regularly discuss occupational safety and health measures with employees, organizing discussions with the founder and employees. ● Continue discussing the formulation of voluntary health promotion programs with employees. ● Regularly assess and adjust retirement policies in response to changing times. ● When selecting suppliers, continue using open platforms and comparing multiple suppliers. ● Conduct random audits to check department operations and ensure internal controls are functioning correctly. ● Continue helping customers showcase sustainability achievements, enhancing service quality and strengthening customer trust. ● Perfect the supplier selection system, using transparency as a key consideration. ● Prefer to choose suppliers who provide complete information on energy, water resources, and waste management. ● Consider whether a supplier has added air pollution prevention equipment when selecting suppliers and whether it is included in their sustainability report assurance scope. | <p>GRI 2 General Disclosures: 2-23, 2-24, 2-25, 2-26, 2-29, 2-30 GRI 201-3 GRI 205 GRI 302 GRI 303 GRI 305 GRI 306 GRI 308 GRI 403-3, 403-4, 403-6 GRI 406 GRI 414 GRI 418</p> |
| <p>負責 Accountable</p>  | <ul style="list-style-type: none"> ● 3.2 Occupational Health and Safety ● 3.3 Employment ● 4.4 Local Community Engagement ● 6.1 Customer Privacy and Information Security ● 7.2 Supplier Selection and Management ● 8.1 Climate Change and Mitigation Strategies ● 8.3 Greenhouse Gas Emissions | <ul style="list-style-type: none"> ● Continue participating in public welfare activities and donating to universities, as well as collaborating with Homeless Concern - Kaohsiung Homeless Care Association to employ the homeless. ● Organize occupational safety and health training, inviting occupational health experts to provide lectures. ● Continue discussing health services and voluntary health promotion programs with employees. ● Invite counselors and physical therapists to hold workshops for employees. ● Protect sensitive data security through various information security policies. ● Improve the supplier screening mechanism, encourage suppliers to create sustainability reports, and offer a 5% discount for those suppliers who proactively mitigate negative impacts by drafting their sustainability reports. ● Draft sustainability reports to assess the social impacts of suppliers, eliminate underperforming suppliers, and encourage responsible businesses. | <p>GRI 2 General Disclosures: 2-7 GRI 201-2 GRI 305 GRI 308 GRI 403-3, 403-5, 403-6, 403-10 GRI 413 GRI 414 GRI 415 GRI 418</p> |

| SCGs | Contents | 2024 improvement plan | GRI index |
|--|--|---|--|
| | | <ul style="list-style-type: none"> Understand the risks, opportunities, and financial impacts of climate change on company operations, and develop more comprehensive action strategies. Develop a carbon reduction plan and propose three reduction measures for carbon hotspots. | |
| 鼓舞人心 Inspiring  | <ul style="list-style-type: none"> 3.1 Talent Development and Training 3.3 Employment 4 Local Community Engagement | <ul style="list-style-type: none"> Continue participating in various public welfare activities and donating to universities, while collaborating with Homeless Concern - Kaohsiung Homeless Care Association for workforce employment. Provide quality books to employees, encouraging self-growth and learning. | GRI 404-2 GRI 413 GRI 415 |
| 培育 Nurturing  | <ul style="list-style-type: none"> 3.1 Talent Development and Training 3.3 Employment 3.4 Diversity and Equal Opportunity 4 Local Community Engagement 6.2 Customer Relationship Management | <ul style="list-style-type: none"> Provide quality books to employees, encouraging self-growth and learning. Continue translating materials such as the GHG Protocol and create summarized presentation slides, expanding and improving sustainability-related educational materials. Invite occupational health specialists, psychological counselors, and physical therapists to hold seminars. Subsidize employees to take the iPAS Net Zero Carbon Planning Manager certification, arrange for employees to participate in external seminars, and attend GRI online meetings in English. Hire more full-time employees and review whether training hours are equally distributed between genders. Offer referral bonuses to employees for recommending outstanding talents. Actively nurture and promote female talent, encouraging more women to enter management positions. Continue donating to universities, giving back to society. Organize relevant seminars for internal employees to enhance customer response skills and management. | GRI 2 General Disclosures: 2-19 GRI 404-1, 404-2 GRI 405-1 GRI 415 GRI 418 |
| 適應性強 Adaptable  | <ul style="list-style-type: none"> 3.3 Employment 5.4 Risk Management 8.1 Climate Change and Mitigation Strategies | <ul style="list-style-type: none"> Continue discussing and developing retirement policies in response to changing times with employees. Stay informed about the latest social trends and the development of sustainability issues, adjusting company operations in a timely manner, assessing risks in advance, and actively implementing risk management systems. Understand the risks, opportunities, and financial impacts of climate change on company operations, and develop more comprehensive action strategies. | GRI 201-2 、 201-3 GRI 205 |

| SCGs | 對應章節 | 2024 年進步方案 | 對應報告書揭露之 GRI 指標 |
|--|---|---|--|
| <p>勇敢 Brave</p>  | <ul style="list-style-type: none"> ● 2 Human Rights Protection ● 5.4 Risk Management ● 5.5 Business Performance ● 7.2 Supplier Selection and Management ● 8.1 Climate Change and Mitigation Strategies | <ul style="list-style-type: none"> ● Continue complying with domestic labor laws and supporting international human rights conventions. ● Stay informed about the latest social trends and the development of sustainability issues, adjusting company operations in a timely manner, assessing risks in advance, and actively implementing risk management systems. ● Develop new customers through multiple speeches, expanding business performance. ● Draft sustainability reports to assess the social impacts of suppliers, eliminate underperforming suppliers, and encourage responsible businesses. ● Understand the risks, opportunities, and financial impacts of climate change on company operations, and develop more comprehensive action strategies. | <p>GRI 2 General Disclosures: 2-23, 2-24 GRI 201-1, 201-2 GRI 205 GRI 414</p> |
| <p>宜居 Livable</p>  | <ul style="list-style-type: none"> ● 3.2 Occupational Health and Safety ● 3.3 Employment ● 4 Local Community Engagement ● 8.3 Greenhouse Gas Emissions | <ul style="list-style-type: none"> ● Discuss with employees to plan occupational health services or voluntary health promotion programs. ● Continue participating in various public welfare activities and donating to universities, while collaborating with Homeless Concern - Kaohsiung Homeless Care Association for workforce employment. ● Develop a carbon reduction plan and propose three reduction measures for carbon hotspots. | <p>GRI 2 General Disclosures: 2-7 GRI 305 GRI 403-1, 403-6 GRI 413 GRI 415</p> |
| <p>賦予力量 Empowering</p>  | <ul style="list-style-type: none"> ● 3.1 Talent Development and Training ● 3.4 Diversity and Equal Opportunity | <ul style="list-style-type: none"> ● Provide quality books to employees, encouraging self-growth and learning. ● Hire more full-time employees and review whether training hours are equally distributed between genders. ● Actively nurture and promote female talent, encouraging more women to enter management positions. | <p>GRI 404-1, 404-2 GRI 405-1</p> |

1.3 Stakeholder Identification and Engagement





1.3.1 Identification of Stakeholders

Astray follows the AA1000 Accountability Principles and writes the report based on four key principles: **Inclusivity**, **Materiality**, **Responsiveness**, and **Impact**. We place great emphasis on stakeholder engagement. Based on the value chain (upstream, midstream, and downstream), we identify four categories of stakeholders, considering engagement frequency, influence, and importance. These stakeholders are ranked from highest to lowest in terms of relationship strength: customers, employees, service providers, and consultants (friends of Astray). Additionally, we distribute stakeholder surveys to understand the sustainability issues that matter to them and their significance to Astray. By using weighted statistics of the survey results, we prioritize addressing the demands of the most important stakeholders.



1.3.2 Engagement of Stakeholders

2023 Stakeholder Communication List

| Stakeholder Category | Importance to Astray | Communication Channel | 2023 Main Communication Outcomes |
|----------------------|---|--|---|
| Upstream |  Suppliers | Provide essential services for Astray's business operations, such as legal advisory, accounting, co-working spaces, layout design, and website development, to ensure smooth and uninterrupted operations. | <ul style="list-style-type: none"> • Emails, Meetings, and Reports • Hold irregular meetings to ensure stable collaboration |
| Midstream |  Employees | Employees are Astray's most valuable asset and serve as key mediators in delivering sustainability values. | <ul style="list-style-type: none"> • Labor-management meetings (irregular) • Weekly meetings(-bi-weekly) • Feedback mailbox and grievance handling system (real-time) • Phone and email communication (real-time) • Work content communication and task assignment(real-time) • A total of 5 employees submitted proposals via the feedback mailbox • Hold progress review meetings every two weeks. |
| Downstream |  Customers | Astray provides key sustainability services to its important business partners, helping them progress toward true sustainability. | <ul style="list-style-type: none"> • On-site inspection meetings(monthly) • Phone and email communication (irregular) • Hold progress review meetings monthly. |
| |  Consultants (Friends of Astray) | Astray's consultants come from diverse industries, leveraging their expertise to help Astray deliver sustainability values across multiple dimensions. | <ul style="list-style-type: none"> • Podcast recording(weekly) • Phone and email communication (irregular) • A total of 19 guests have been invited to participate in podcast recordings. |

1.4 Material Topic Assessment and Impact Evaluation

1.4.1 Assessment of Material Topics

Astray follows GRI 3: Material Topics 2021 to assess the actual and potential impacts of organizational activities and business relationships on the economy, environment, and people (including human rights). This process is used to identify, report, and manage material topics. We determine and prioritize the material topics to report in the sustainability report according to the following steps:

Step 1 Identify Stakeholders

Through the classification of upstream, midstream, and downstream in the value chain, we list the scope of various stakeholder types and create a contact database. This serves as an important channel for subsequent questionnaire distribution and engagement.

Step 2 Identify Actual and Potential Impacts

Astray reviews its industry type, operational activities, and business relationships, while also referencing international sustainability standards and regulations, industry concerns, and sustainability policies of peers. Based on this, we initially identify 18 sustainability topics.

Step 3 Internal and External Stakeholder Survey

We distributed 10 questionnaires to the organization's internal management and employees to assess the 18 sustainability topics that could impact the environment, economy, and people. The topics were scored based on the likelihood of impact occurrence and the severity of the impact. Additionally, questionnaires were distributed to identified external stakeholders to gauge their level of concern regarding the 18 sustainability topics. The responses from these surveys were used as a reference for prioritizing responses. A total of 12 valid questionnaires were collected.

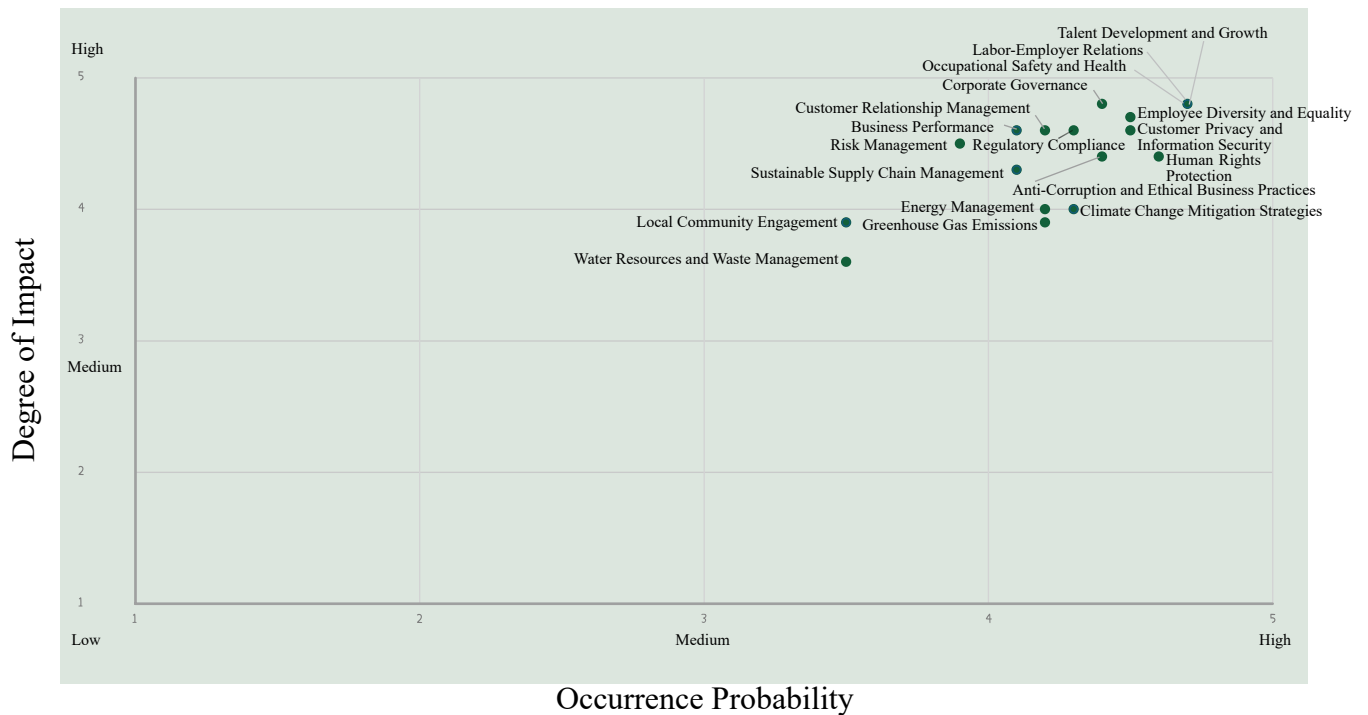
Step 4 Assess and Prioritize the Significance of Impacts

We consolidated and analyzed the results of the internal stakeholder surveys. Based on two indicators—likelihood of impact occurrence and severity of impact—we created separate matrices for positive and negative impacts. Sustainability topics that scored above 3 on both indicators in the matrix were selected for reporting. Following the matrix analysis, all 18 sustainability topics were addressed, and the prioritization of reporting was determined by the total scores from the internal stakeholder surveys. Additionally, the perspectives of external stakeholders were considered, and the top five most concerned sustainability topics were given priority for response.

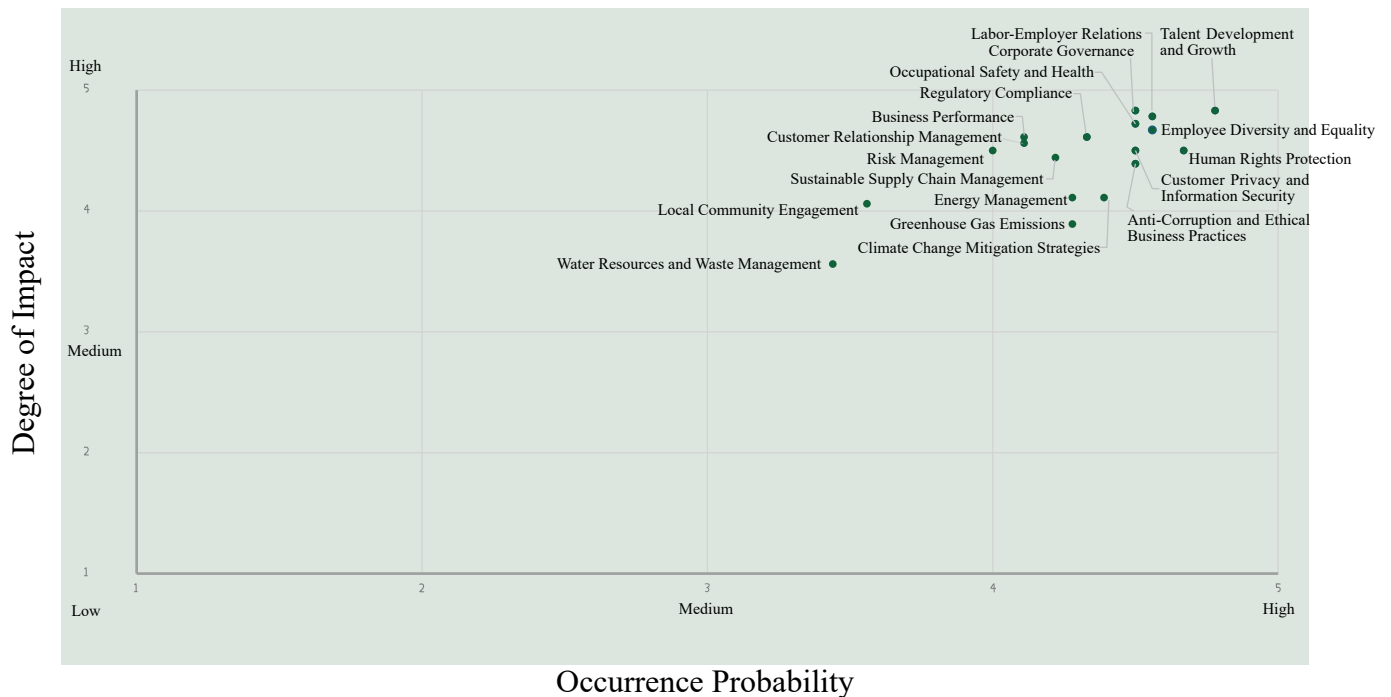
Step 5 Review and Approval of Material Topics

We consulted with internal and external experts and obtained approval from the founder. The final decision was made to disclose the 18 material topics in the 2023 Astray Sustainability Report.

Positive Impact Materiality Matrix



Negative Impact Materiality Matrix



1.4.2 List of 18 Material Topics for 2023

The 18 material topics reported by Astray in 2023, in order of priority, are:
 1. Human Rights Protection, 2. Talent Development and Growth, 3. Occupational Safety and Health, 4. Labor-Employer Relations, 5. Employee Diversity and Equality, 6. Local Community Engagement, 7. Corporate Governance, 8. Regulatory Compliance, 9. Anti-Corruption and Ethical Business Practices, 10. Risk Management, 11. Business Performance, 12. Customer Privacy and Information Security, 13. Customer Relationship Management, 14. Sustainable Supply Chain Management, 15. Climate Change Mitigation Strategies, 16. Energy Management, 17. Greenhouse Gas Emissions, 18. Water Resources and Waste Management °

The 18 material topics reported

| | | |
|---|--|---|
| 1. Human Rights Protection  | 7. Corporate Governance  | 13. Customer Relationship Management  |
| 2. Talent Development and Growth  | 8. Regulatory Compliance  | 14. Sustainable Supply Chain Management  |
| 3. Occupational Safety and Health  | 9. Anti-Corruption and Ethical Business Practices  | 15. Climate Change Mitigation Strategies  |
| 4. Labor-Employer Relations  | 10. Risk Management  | 16. Energy Management  |
| 5. Employee Diversity and Equality  | 11. Business Performance  | 17. Greenhouse Gas Emissions  |
| 6. Local Community Engagement  | 12. Customer Privacy and Information Security  | 18. Water Resources and Waste Management  |



1.4.3 Management of Material Topics


Astray has identified the stakeholders and their impacts related to the 18 material topics for 2023:




| Material Topics | Value Chain | | | |
|---|-------------|-----------|------------|------------------------------------|
| | Upstream | Midstream | Downstream | |
| | Suppliers | Employees | Customers | Consultants (Friends of Astray) |
| 1. Human Rights Protection | ● | ● | ● | ● |
| 2. Talent Development and Growth | | ● | | ● |
| 3. Occupational Safety and Health | ● | ● | | |
| 4. Labor-Employer Relations | ● | ● | | |
| 5. Employee Diversity and Equality | | ● | | |
| 6. Local Community Engagement | | ● | | ● |
| 7. Corporate Governance | ● | ● | ● | |
| 8. Regulatory Compliance | ● | ● | ● | ● |
| 9. Anti-Corruption and Ethical Business Practices | ● | ● | ● | ● |
| 10. Risk Management | ● | ● | ● | |
| 11. Business Management | ● | ● | ● | |
| 12. Customer Privacy and Information Security | ● | ● | ● | |
| 13. Customer Relationship Management | | | ● | |
| 14. Sustainable Supply Chain Management | ● | | | |
| 15. Climate Change Mitigation Strategies | ● | ● | | |
| 16. Energy Management | ● | ● | | |
| 17. Greenhouse Gas Emissions | ● | ● | | |
| 18. Water Resources and Waste Management | ● | ● | | |



2023 Material Topic Management Guidelines



Main material events that occurred in Astray in 2023 included employee resignations, among other issues. The Human Resources Department and the Founder Office directly communicated to establish recruitment standards and align on shared goals. Other main material events are listed in the material topic list.




| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|---|--|---|---|--|--|---|---|
| | Positive Impact | Negative Impact | | | | | |
| Human Rights Protection  | Focus on human rights protection and a fair and inclusive work environment, showcasing the company's commitment to ethics and social responsibility. | Neglecting human rights protection could lead to social issues and increase legal and compliance risks. | <ul style="list-style-type: none"> Ensure no discrimination in hiring based on race, class, language, thoughts, religion, parties, gender, sexual orientation, age, marriage, appearance, or disability. Prevent gender discrimination and promote gender equality through measures against sexual harassment. Ensure the protection of employees' grievance rights. | <ul style="list-style-type: none"> The code of conduct explicitly defines anti-discrimination hiring qualifications. The code of conduct explicitly prohibits gender discrimination. The code of conduct includes measures for the prevention of sexual harassment. The code of conduct states that the company must not impose adverse actions against employees for filing complaints. | <ul style="list-style-type: none"> Establish dedicated departments and grievance procedures for sexual harassment cases. Implement an employee grievance handling system | <ul style="list-style-type: none"> No discrimination incidents in 2023. No sexual harassment incidents in 2023. | GRI 2 General Disclosure 2-23, 2-24 GRI 406 Non-discrimination |
| Talent Development and Growth  | Continuous talent development enhances employee skills and knowledge, boosting innovation and business growth. | Lack of training may hinder innovation and reduce business competitiveness. | <ul style="list-style-type: none"> Foster employee expertise relevant to company operations and ensure practical experience transfer. Encourage lifelong learning to increase collective intelligence and knowledge. Support employees transitioning out of their careers by enhancing their employability and facilitating career planning. | <ul style="list-style-type: none"> Establish an education and training department to organize paid training programs for employees, including the creation of internal sustainability-related teaching materials. Founders actively participate in multi-domain training, with regular dialogues with employees. | <ul style="list-style-type: none"> Employees undergo regular performance and career development evaluations. Track the number of training hours employees have received. | <ul style="list-style-type: none"> 100% of employees undergo performance evaluations. The average training hours per employee is 142.5 hours. | GRI 404 Training and Education (GRI 403 Occupational Health and Safety) |



| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|--|--|--|---|---|---|---|--|
| | Positive Impact | Negative Impact | | | | | |
| | | | | <ul style="list-style-type: none"> • Invite third-party organizations to hold seminars and encourage employees to pursue further training. • Provide job-matching services for employees who are no longer with our company. | | | |
| Occupational Health and Safety  | A robust occupational health and safety management system can improve employees' health and safety, enhancing their work efficiency and quality. | The lack of effective occupational health and safety measures may lead to workplace injuries and occupational diseases, resulting in legal and compliance risks and damaging the company's reputation. | <ul style="list-style-type: none"> • Ensure the safety and health of employees. • Reduce the risk of occupational injuries or diseases. | <ul style="list-style-type: none"> • The code of conduct specifies regulations regarding occupational injury compensation and survivor benefits. • Comply with the Occupational Safety and Health Act and related regulations to implement safety and health measures. • In 2024, we plan to invite occupational safety and health experts and psychological counselors to hold seminars. • In 2024, we plan to administer psychological stress assessments to employees and gradually collaborate with different counseling clinics. | <ul style="list-style-type: none"> • Understand the risks of occupational injuries and diseases through regular meetings and internal communication channels. • Administer psychological stress assessments to employees to understand their stress | <ul style="list-style-type: none"> • There were no occupational injury cases in 2023. • There were no occupational disease cases in 2023. | GRI 403 Occupational Health and Safety |




| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|---|--|---|--|---|--|---|--|
| | Positive Impact | Negative Impact | | | | | |
| Labor-Em- ployer Relations  | Establishing good labor-em- ployer relations helps improve employee satisfaction and loyalty, boosts productivity, and promotes company growth. | Poor la- bor-em- ployer relations may lead to low employ- ee morale, as well as increased la- bor disputes and legal risks. | <ul style="list-style-type: none"> • Ensure em- ployee work benefits and rights. • Attract top talent, devel- op and retain employees to maintain a high retention rate. | <ul style="list-style-type: none"> • Establish legal and appropriate policies. • Hold regular labor-man- agement meetings and establish grievance channels. • Provide em- ployees with a variety of benefits. | <ul style="list-style-type: none"> • Hold regular bi-weekly meetings. • Estab- lish an employee feedback mail- box and grievance handling system. • Evaluate employee turnover rate, retention rate, and new hire rate. | <ul style="list-style-type: none"> • 19 new employ- ees. • A total of 5 em- ployees submitted proposals via the feedback mailbox. | GRI 401 Employ- ment |
| Employee Diversity and Equal- ity  | Valuing employee diversity and equality can enhance creativity and foster team cohe- sion. | A lack of diversity in the team may hinder innova- tion, affect teamwork, and lead to talent loss. | <ul style="list-style-type: none"> • Diverse team composition • Support equal employment opportunities and eliminate the issue of equal pay for unequal work. | <ul style="list-style-type: none"> • Hire employ- ees from di- verse genders, age groups, regions, and professional backgrounds. • The code of conduct explicitly prohibits gender discrimination. | <ul style="list-style-type: none"> • Establish an em- ployee grievance handling system. • Track diversity indicators such as em- ployee gender and age groups. | <ul style="list-style-type: none"> • The gender ratio of members is 1:1.5 • The base salary of female employ- ees is higher than that of male employ- ees. | GRI 405 Diversity and Equal Opportunity GRI 406 Non-dis- crimination |
| Local Communi- ty Engage- ment  | Active community engagement helps fulfill corporate social re- sponsibility, build a positive corpo- rate image, and promote smooth business operations. | Lack of community engage- ment may increase community protests and resistance, impacting the compa- ny's social responsibility image. | <ul style="list-style-type: none"> • Improve social issues and bring positive value to society, realizing the spirit of sustainability. • Provide adequate communi- cation and engagement channels for groups whose rights are impacted by operational activities. | <ul style="list-style-type: none"> • Focus on social issues and public policies, and actively participate in social group activities. • Plan to continue participating in various public wel- fare activities in 2024, such as supporting the Taiwan Kenna Au- tism Founda- tion. | <ul style="list-style-type: none"> • Set up official website, LINE account, and other public commu- nication channels. | <ul style="list-style-type: none"> • Collabo- rate with Homeless Concern - Kaoh- siung Homeless Care As- sociation to develop employ- ment programs for the homeless. • Donate \$100,000 to Nation- al Cheng Kung University. | GRI 413 Local Com- munity GRI 415 Public Poli- cy |

| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|---|--|---|---|---|---|--|--|
| | Positive Impact | Negative Impact | | | | | |
| Corporate Governance  | Good corporate governance helps enhance trust and transparency, strengthen the financial stability of the company, and sustain long-term growth. | The lack of effective corporate governance may result in the loss of stakeholder trust and increase business risks. | <ul style="list-style-type: none"> Organizational transparency and flattening. Ensure the long-term and stable development of the company | <ul style="list-style-type: none"> Promote communication and collaboration across departments. Adopt a salary transparency policy to enhance organizational transparency. The Founder's Office serves as the highest governance body, and starting from November, bi-weekly meetings are regularly held to oversee company operations. | <ul style="list-style-type: none"> Establish an internal employee feedback mailbox. Establish internal direct communication channels. | <ul style="list-style-type: none"> A total of 5 employees submitted proposals via the feedback mailbox. A total of 5 bi-weekly meetings were held. | GRI 2 ch3 Governance GRI 202 Market Presence GRI 205 Anti-corruption |
| Regulatory Compliance  | Adhering to legal regulations can reduce legal and financial risks, while also demonstrating a commitment to ethical business practices. | A lack of legal compliance will increase legal risks and financial losses, while damaging the company's reputation and trustworthiness. | <ul style="list-style-type: none"> Comply with legal regulations and communicate with stakeholders to ensure there are no violations of the law. | <ul style="list-style-type: none"> All company policies and regulations are implemented in accordance with the "Labor Standards Act" and other relevant laws and regulations. The code of conduct clearly stipulates that employees are prohibited from engaging in illegal activities and outlines the corresponding disciplinary actions. | <ul style="list-style-type: none"> Collaborate with third-party legal advisors. | <ul style="list-style-type: none"> No illegal incidents in 2023. | GRI 2 Disclosure 2-27 Compliance with laws and regulations |

| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|--|--|---|--|--|--|--|-------------------------|
| | Positive Impact | Negative Impact | | | | | |
| Anti-Corruption and Ethical Business Practices  | Through ethical business practices, not only can a company's reputation be enhanced and fair competition in the market promoted, but it also improves internal control efficiency. | The lack of anti-corruption measures may increase legal risks, damage the company's reputation, and result in the loss of business opportunities. | <ul style="list-style-type: none"> The structure of the highest governance body is transparent to avoid conflicts of interest. All members adhere to business ethics, professional integrity, and the duty of honesty. | <ul style="list-style-type: none"> The founder is the sole proprietor and does not hold shares in or serve on the boards of other companies. The code of conduct and employment contracts specify clauses on business ethics and confidentiality obligations. A transparent salary system is adopted to avoid conflicts of interest. Public online platforms and comparisons among multiple vendors are used to reduce the risk of employees secretly taking commissions or engaging in corrupt practices. | <ul style="list-style-type: none"> Conducting corruption risk assessments. | <ul style="list-style-type: none"> No incidents of bribery or corruption occurred in 2023 | GRI 205 Anti-corruption |
| Risk Management  | Sound risk management measures can reduce losses, minimize uncertainty, and strengthen customer trust. | Failure to effectively manage risks may lead to financial losses and erode stakeholder trust. | <ul style="list-style-type: none"> Early risk assessment and proactive risk management can reduce the uncertainty of operational activities. | <ul style="list-style-type: none"> Public online platforms and comparisons among multiple vendors are used to reduce the risk of employees secretly taking commissions or engaging in corrupt practices. Stay informed about the latest social trends and developments in sustainability, and adjust the company's operations accordingly. | <ul style="list-style-type: none"> Establish a risk management system. Conduct periodic audits across departments. | <ul style="list-style-type: none"> No incidents of company losses due to political, social, economic, or corruption-related risks occurred in 2023. | GRI 205 Anti-corruption |

| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|--|--|--|---|--|--|---|------------------------------|
| | Positive Impact | Negative Impact | | | | | |
| Business Management  | Good business performance promotes financial stability and long-term sustainability, while also enhancing brand reputation. | A lack of good business performance may lead to issues such as cash shortages and business downsizing. | <ul style="list-style-type: none"> Enhance business performance to maintain the company's smooth operations. | <ul style="list-style-type: none"> Expand the scope of business and service offerings. Monitor every cash flow transaction and maintain detailed records to ensure financial stability. | <ul style="list-style-type: none"> Prepare annual profit and loss statements, balance sheets, and relevant accounting reports for purchases and sales. | <ul style="list-style-type: none"> In 2023, the company's revenue exceeded 2 million and generated a net profit | GRI 201 Economic Performance |
| Customer Privacy and Information Security  | Effective cybersecurity and privacy protection measures safeguard a company's data assets and enhance customer trust. | Cybersecurity vulnerabilities and privacy breaches can lead to data loss, loss of customer trust, and increased legal risks. | <ul style="list-style-type: none"> Protect the privacy of customers and employees. Ensure proper storage of critical data to prevent the risk of information leaks, theft, or loss. | <ul style="list-style-type: none"> Cloud storage offsite backup, with the founder's computer also connected to a NAS for backing up critical data. Restrict cloud access and processing rights for sensitive personal data to maintain confidentiality and integrity. Conduct meetings via video conferencing, prohibiting unauthorized | <ul style="list-style-type: none"> Investigate complaints regarding violations of customer privacy. Investigate incidents of data leaks, theft, or loss of customer information. | <ul style="list-style-type: none"> No complaints regarding customer privacy violations in 2023. No incidents of data leaks, theft, or loss of customer information in 2023. | GRI 418 Customer Privacy |
| Customer Relationship Management  | Effective customer relationship management optimizes customer service, enhances customer satisfaction and loyalty, and drives business growth. | Failure to effectively manage customer relationships may impact customer experience and satisfaction, increasing the risk of customer churn. | <ul style="list-style-type: none"> Build strong relationships with customers to enhance service quality and increase customer satisfaction. | <ul style="list-style-type: none"> Hold monthly meetings and in-person visits with customers to communicate effectively and understand their needs. Organize relevant seminars for internal staff, such as workplace relationships and sales skills, to enhance colleagues' customer interaction and management skills. | <ul style="list-style-type: none"> Establish direct business contact points to provide timely services and feedback. | <ul style="list-style-type: none"> Conduct in-person customer visits every month. | GRI 418 Customer Privacy |

| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|--|--|---|--|---|--|---|---|
| | Positive Impact | Negative Impact | | | | | |
| Sustainable Supply Chain Management  | Sustainable supply chain management helps enhance supply chain resilience and stability, reduce costs, and improve operational efficiency. | The lack of sustainable supply chain management may lead to supply chain instability and increase environmental and social risks. | <ul style="list-style-type: none"> • Select qualified and appropriate suppliers to avoid negative impacts on the environment and society. • Enhance the transparency of the supplier selection process to reduce potential corruption risks. • Communicate effectively with suppliers, establish strong collaborative relationships, and maintain supply chain stability. | <ul style="list-style-type: none"> • Select suppliers based on sustainability standards (e.g., whether the supplier has taken measures to reduce negative impacts or promote positive effects). • Plan to establish a supplier selection mechanism in 2024. • Hold irregular meetings with suppliers and encourage them to create sustainability reports to assess environmental and social impacts. • Offer discounts on sustainability reporting services to suppliers who implement corrective measures to mitigate environmental and social negative impacts. | <ul style="list-style-type: none"> • Establish direct communication channels with suppliers. • Hold periodic meetings. | <ul style="list-style-type: none"> • Choose 72% Taiwanese suppliers to support local businesses and reduce additional carbon emissions. • Increase employees' right to choose digital accounts for salary payments, reducing carbon emissions from paper passbooks and statements. Employees can also track their carbon footprint from spending. | GRI 204 Procurement Practices GRI 205 Anti-corruption GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment |
| Climate Change Mitigation Strategies  | Identifying climate risks and implementing effective mitigation strategies can strengthen business resilience and reduce the impact of extreme weather events. | Failure to implement effective climate strategies may make it difficult to cope with the risks posed by climate change, leading to potential business losses. | <ul style="list-style-type: none"> • Identify the risks, opportunities, and financial impacts brought by climate change. • Manage risks and opportunities to minimize financial losses. | <ul style="list-style-type: none"> • Plan to conduct a more detailed review in 2024 to understand the risks, opportunities, and financial impacts of climate change on company operations, and develop more comprehensive action strategies. | <ul style="list-style-type: none"> • Assess climate change risk and opportunity factors. • Track the effectiveness of response strategies. | <ul style="list-style-type: none"> • No concrete management results yet. | GRI 201 Economic Performance Disclosure 201-2 Financial implications and other risks and opportunities due to climate change |

| Material Topic | Potential and Actual Impacts on Astray | | Goals | Policies/Commitments | Grievance/Assessment Mechanisms | 2023 Management Outcomes | Corresponding GRI Index |
|--|---|---|--|--|---|---|--|
| | Positive Impact | Negative Impact | | | | | |
| Energy Management  | Implementing energy management can help reduce the company's carbon footprint and enhance brand image in a market where environmental awareness is on the rise. | Failure to implement effective energy management may lead to energy waste, increased operational costs, and higher carbon emissions, which will contribute to environmental burden. | <ul style="list-style-type: none"> Actively manage energy demand and reduce energy consumption | <ul style="list-style-type: none"> Select office spaces that provide comprehensive energy usage information whenever possible. | <ul style="list-style-type: none"> Conduct energy management assessments. | <ul style="list-style-type: none"> No concrete management results yet. | GRI 302 Energy |
| Greenhouse Gas Emissions  | Actively managing and reducing greenhouse gas emissions demonstrates the company's commitment to sustainability and helps lower operational costs. | Failure to manage greenhouse gas emissions could lead to environmental burden and damage the company's reputation. | <ul style="list-style-type: none"> Reduce greenhouse gas emissions to lessen environmental impact. | <ul style="list-style-type: none"> Adopt a nearly fully remote work model to reduce carbon emissions from employee commuting. Additionally, use First Commercial Bank's services to offer digital accounts as an option for salary payments, thereby reducing carbon emissions from paper passbooks and statements. | <ul style="list-style-type: none"> Conduct regular carbon inventory assessments. | <ul style="list-style-type: none"> In 2023, a fully remote work model was adopted, with an average per capita emissions of only 0.2 tCO₂e, and no ODS or other significant gas emissions. The podcast program uses online recording, reducing the carbon emissions generated from in-person meetings between employees and guests. | GRI 305 Emissions |
| Water Resources and Waste Management  | Implementing effective water resource and waste management can reduce environmental impact, while also providing clients with value-added environmental management consulting services. | Failure to actively manage water resources and waste may exacerbate environmental pollution and increase compliance risks. | <ul style="list-style-type: none"> Actively manage water resources to prevent water scarcity issues. Proactively manage waste disposal and reduce waste generation to avoid environmental burdens. | <ul style="list-style-type: none"> Adopt a nearly fully remote work model to reduce the generation of physical waste. Select office spaces that provide comprehensive information on water resources and waste management. | <ul style="list-style-type: none"> Conduct assessments of water resource and waste management. | <ul style="list-style-type: none"> Adopt a fully remote work model, resulting in minimal photocopying waste, with a total of 0.00002 tons of general waste generated. | GRI 303 Water and Effluents GRI 306 Effluents and Waste |

2

2 Human Rights Protection



Infinite iterations of the binary method have created this diverse world.

2 Human Rights Protection

Astray Square strictly complies with domestic labor-related regulations and acknowledges and supports international human rights conventions, such as the Universal Declaration of Human Rights and the International Labour Convention. The company's code of conduct explicitly states anti-discrimination employment qualifications: "Employees are not discriminated against based on race, class, language, thought, religion, political party, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, physical features, disabilities, or previous union membership." It also specifically sets provisions regarding child labor and female employees, such as restrictions on child labor working hours and protection for female workers.

Additionally, Astray Square clearly prohibits gender discrimination and establishes measures to prevent sexual harassment, implementing training programs, setting up dedicated departments and grievance procedures for handling sexual harassment cases, and providing employees with channels to voice their opinions through internal feedback boxes and complaint systems. The company ensures that employees will not face unfavorable treatment for submitting complaints and collaborates with external legal advisors to safeguard employees' rights.

In 2023, no incidents of discrimination or sexual harassment occurred, reflecting Astray Square's commitment to integrating human rights protection into its policies. In 2024, the company will continue to uphold these policies and fully respect human rights values.



3

3 Workplace and Employees

3.1 Talent Development and Training

3.2 Occupational Health and Safety

3.3 Employment

3.4 Diversity and Equal Opportunity



Don't let your temper surpass your abilities; therefore, you should continuously improve your skills.

3 Workplace and Employees

3.1 Talent Development and Training

Astray Square places great emphasis on employees' lifelong learning. In addition to providing paid education and training programs, the founder is deeply committed to offering specialized training in various professional fields. By engaging in discussions with employees, the company aims to enhance the collective intelligence and knowledge of the entire team. Astray Square believes that employees are not only valuable assets but also carriers of its core values.

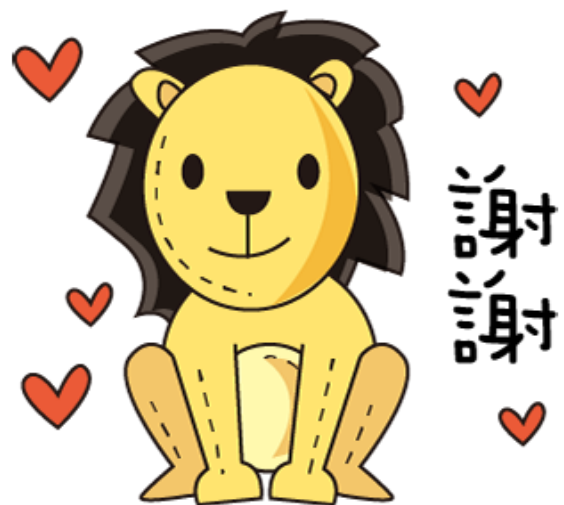
The company's internal education and training department designs learning materials on sustainability topics. Employees regularly participate in seminars and lectures, and are encouraged to explore recommended films to acquire sustainability knowledge in a more comprehensive and in-depth manner. Furthermore, by writing sustainability reports, the company ensures that its commitment to sustainability is continuously shared and upheld.

Looking ahead, Astray Square plans to gift high-quality books to employees in 2024, fostering self-growth and a culture of continuous learning.

3.1.1 Training Program Planning

To encourage lifelong learning and enhance professional skills, the company has established a dedicated education and training department, placing it at the core of Astray Square's values. This department focuses on acquiring the "latest and most accurate" information on international standards such as GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board), TNFD (Taskforce on Nature-related Financial Disclosures), and the GHG Protocol (Greenhouse Gas Protocol). Using original data from international standards as the foundation, the company aims to stay globally connected and forward-thinking.

The education and training plan of Astray Square is outlined as follows:



Developing In-House Educational Materials on Sustainability

The company creates educational materials on sustainability topics to equip employees with professional expertise aligned with its business scope. These materials include concise presentations highlighting key aspects of the GHG Protocol, SDGs (Sustainable Development Goals), and GRI (Global Reporting Initiative). A comprehensive and diverse database of corporate sustainability reports has also been established, integrating external resources such as guest lecture slides. These materials serve as introductory training for new employees and as advanced learning resources for current staff. In 2024, the company plans to continue translating nine GHG Protocol textbooks, including the Product Life Cycle Accounting and Reporting Standard, and create summarized presentations, further enriching and refining the sustainability curriculum.

Regular Dialogue Between Employees and the Founder

Through discussions with the founder, employees gain practical knowledge and insight, bridging theory and practice to enhance their professional skills. This interaction fosters multifaceted thinking, improves problem-solving, and strengthens critical thinking capabilities.

Inviting External Speakers

Astray Square has established a broad network of professionals across various industries and fields by hosting guest contributors on its podcast series. In the future, these "Friends of Astray Square" will be invited to deliver lectures and hold discussions with employees, promoting multidimensional exchanges and knowledge-sharing. In 2024, the company plans to invite occupational health technicians, counseling psychologists, and physical therapists to deliver specialized talks.

Encouraging Continuous Learning

The company provides financial support for employee development and rewards for professional certifications. In 2024, employees will receive subsidies to take the iPAS Net-Zero Carbon Planner certification exam. Additionally, employees will participate in external seminars, such as the GRI English Online Conference, to engage directly with international organizations.

For overseas assignments, employees are encouraged to improve their English proficiency or learn a second language as a valuable asset. The company supports employees in securing limited overseas opportunities to broaden their global perspective.

For employees whose employment relationship is terminated, Astray Square has clearly defined dismissal-related provisions in its code of conduct. In addition to notifying employees in advance, the company complies with the retirement benefit system under the Labor Standards Act, providing severance pay based on years of service.

Furthermore, Astray Square permits employees to take leave during working hours to seek new job opportunities while continuing to receive their regular salary. The company also offers support by introducing or matching employees with suitable job opportunities based on their needs, facilitating a smooth career transition and enhancing their employability as part of their career planning journey.

3.1.2 Types of Employee Training Courses

Astray Square offers a wide range of training programs for its employees. In addition to in-house sustainability training materials, employees also take the initiative to improve their professional knowledge and skills by attending various credit-bearing courses and workshops outside of working hours. Below is a detailed list of the courses offered:

| Course Categories | Name |
|-----------------------------------|---|
| Sustainability Training Materials | <ul style="list-style-type: none"> ● GHG Greenhouse Gas Inventory Protocol ● SDGs ● Construction Outline Standards ● Republic of China National Standards CNS ● GRI Universal Standards 2021 ● ISO 14064-1 ● Carbon Terminology ● AA1000 ● Engineering Materials ● Construction industry Law ● ISAE 3000 |
| Credit Courses | <ul style="list-style-type: none"> ● Fire Safety Equipment Personnel Credit Class ● Statistics ● Soil and Water Conservation Technician Credit Class ● Accounting Qualification Pre-course Credit Class ● Social Work Credit Class ● Real Estate Appraiser Credit Class ● Refrigeration and Air Conditioning Technician Credit Class ● Urban Planning Technician Credit Class |
| Seminars | <p>Law and Management</p> <ul style="list-style-type: none"> ● 16th Arbitration Training ● 6th Annual General Meeting and Civil Engineering Topics Under Media Literacy <p>Environment and Sustainable Development</p> <ul style="list-style-type: none"> ● 2023 Soil and Water Conservation and Runoff Control Seminar ● New Professional Opportunities for Engineers: "Net Zero Carbon Emissions" Seminar ● Greenhouse Gas Inventory Education Series: Basic Training Course <p>Structural Safety and Monitoring</p> <ul style="list-style-type: none"> ● Preliminary and Detailed Seismic Assessment of Buildings (March 2023) ● Seismic Label Construction Verification Seminar ● Development of Structural Monitoring and Health Diagnosis Systems <p>Building Technology and Design</p> <ul style="list-style-type: none"> ● 2023 Annual "Wood Structure Building Structural Analysis and Design Workshop" |

3.1.3 Overview of Employee Training

Astray Square provides education and training for every employee. In 2023, the total training hours amounted to 2,850 hours, with an average of 142.5 hours of training per employee. Below is a summary of the training hours categorized by gender and employee type:

| Average Training Hours per Employee – By Gender (Including the founder) | |
|--|-------|
| Female | 108.8 |
| Male | 193 |
| All Employees | 142.5 |

| Average Training Hours per Employee – By Employee type (Including the founder) | |
|---|-------|
| Permanent Employees | 525 |
| Temporary Employees | 46.9 |
| Employees without Guaranteed Hours | 62.2 |
| Full-Time Employees | 772 |
| Part-Time Employees | 72.6 |
| All Employees | 142.5 |

Due to the higher proportion of part-time employees at Astray Square in 2023, the training hours for female employees were lower than those for male employees. We expect more full-time employees to join in 2024, and will reassess whether the training hours between genders are balanced.

3.1.4 Performance Assessment and Career Development Review

According to the performance management and evaluation system, after supervisors set strategic goals and performance indicators, they work with their subordinates to establish individual annual objectives, performance management, and development plans. Through two-way communication, consensus is reached, and results are achieved. Supervisors hold meetings every two weeks to review the progress and differences in goals with their subordinates, providing feedback for achieved objectives and creating action plans to improve any delays in progress.

To motivate employees and ensure continuous improvement, Astray Square implements a performance-based reward and penalty system. As the company operates primarily in a remote work environment, an online punch-in system is used. Employee clock-in and clock-out times are reviewed daily and incorporated into the performance evaluation. Additionally, each department supervisor conducts a monthly performance review for their team members based on their start date, recording their work performance, expertise, and traits. This helps identify training needs, as well as talents and suitability for job assignments, and serves as the basis for job adjustments and individual performance bonuses. Furthermore, if employees participate in external work-related training courses outside of working hours, this will be considered for future promotions, work assignments, and performance evaluations. Specific performance and reward categories include project bonuses, outstanding performance bonuses, and necessary disciplinary measures.

For job promotions, if employees meet the company's performance evaluation standards, their positions may be adjusted based on their abilities, work performance, attitude, and competence.

In 2023, all 19 employees underwent regular performance and career development reviews, with a 100% completion rate. In 2024, we will continue to implement performance assessments and career development checks.

3.2 Occupational Health and Safety

3.2.1 Management of Occupational Health and Safety

Regarding the recognition of occupational hazards, Astray Square follows the relevant regulations, including the "Occupational Safety and Health Act" and the "Labor Insurance Guidelines for Injuries and Illnesses Caused by Work," to determine whether an incident qualifies as an occupational hazard. The company has clearly defined compensation and bereavement provisions for occupational hazards in its work rules. Astray Square implements safety and health practices in accordance with the Occupational Safety and Health Act and related laws to prevent occupational accidents and protect employee safety and health.

Due to the flexible working hours and locations at Astray Square, and the higher proportion of female employees, special protection measures are in place for female employees working at night. If female employees work between 10 p.m. and 6 a.m. the following day, necessary safety measures such as adequate lighting, clear emergency exits, and security guards or electronic surveillance equipment will be provided to ensure a safe work environment. Even when the work environment is not directly managed or controlled by the company, hazard identification will be conducted in advance, and employees will be informed of potential risks and protective measures will be established to reduce workplace safety risks, ensuring that all employees can work in a secure environment.

If an employee reports a situation involving occupational hazards or voluntarily leaves a work process they deem potentially hazardous, the company will assist in finding a suitable position for the employee. Additionally, through regular meetings and internal communication channels, Astray Square ensures that employees are not exposed to occupational injury risks and fosters a safe work environment.

In 2023, Astray Square did not conduct occupational safety and health training, but plans to implement related training in 2024. Furthermore, the company will utilize bi-weekly meetings to gather employee feedback and suggestions on occupational safety and health measures. Employees will have the opportunity to learn more about occupational hazards and diseases, with Astray Square friends (advisors) invited to participate in podcast episodes and potentially hold discussions with employees to raise awareness. A seminar by an occupational health specialist is also planned for 2024 to strengthen employees' knowledge of occupational safety and health.

3.2.2 Promotion of Occupational Health and Safety

In 2023, Astray Square did not provide occupational health services or voluntary health promotion programs. However, the company has begun planning for an improved program in 2024. Employees will be encouraged to participate through paid incentives, and the number of participants will be surveyed to evaluate the effectiveness of the health service program, which will inform future adjustments to the health service policy. The plan includes the following:

- (1) Inviting Certified Occupational Safety and Health Experts to hold seminars to raise employee awareness of health and safety protection.
- (2) If the company requires employees to travel abroad, Astray Square will provide additional travel insurance to ensure employee protection.
- (3) The company will discuss with employees the voluntary health promotion program. In 2024, Astray Square plans to allocate a health promotion budget of NT\$1,500 for each employee, allowing them to submit proof of using fitness facilities for reimbursement.

In addition, Astray Square places great importance on employees' mental health. In 2024, the company plans to invite a counseling psychologist for a seminar. A psychological stress scale will be administered to all employees through anonymous testing to ensure the confidentiality of their health information, allowing employees to participate in health promotion services and programs with confidence. This will help the company gain a clear understanding of employees' stress levels and mental health status. Over time, Astray Square intends to collaborate with various counseling clinics to provide employees with more options for counseling services, helping them manage and adjust their physical and mental well-being.

3.2.3 Overview of Workplace Injuries and Occupational Diseases

Astray Square employees operate on flexible schedules and predominantly remote work, meaning most workplaces fall outside the company's direct control. Despite this, supervisors actively monitor potential occupational injury and illness risks by engaging with employees through internal communication channels and online meetings. They also ensure the safety of employees' work environments. Although Astray Square currently has no identified specific occupational injury risks, the company has established tiered control measures to address potential future risks: (1) colleagues at the same level making care calls, (2) core team members providing support, and (3) the founder conducting direct one-on-one discussions. By involving employees at different levels, the company aims to progressively minimize any potential occupational injury risks.

The following is a summary of the number and rate of occupational injuries among hourly-paid employees and non-employees whose work is under Astray Square’s control, calculated based on 200,000 working hours:

| | All Astray Square Em- ployees | Non-Employees Whose Work is Managedby Astray Square |
|--|----------------------------------|--|
| Working Hours–(A) | 1,306 | N/A |
| Number of Fatalities Due to Occupational Injuries–(B) | 0 | 0 |
| Fatality Rate Due to Occupational Inju- ries=(B/A*200,000) | 0% | N/A |
| Number of Severe Occupational Injuries (Excluding Fatalities)–(C) | 0 | 0 |
| Severe Occupational Injury Rate =(C/A*200,000) | 0% | N/A |
| Number of Recordable Occupational Inju- ries–(D) | 0 | 0 |
| Recordable Occupational Injury Rate =(D/A*200,000) | 0% | N/A |

- * Notes1: Since non-employees whose work is managed by Astray Square are all freelancers, their work-
ing hours cannot be obtained; therefore, only the number of occupational injuries is listed.
- * Note2: As working hours for employees with fixed monthly salaries and project-based contracts are not
available, this table only discloses data for employees paid hourly on a monthly basis.

Additionally, due to prolonged computer use, employees may occasionally experience minor issues such as dry eyes or neck and shoulder discomfort. To mit-
igate these, we encourage employees to avoid extended computer usage without
breaks and to take appropriate rest periods. Extra monitors are also provided to
reduce strain on the eyes.

For 2024, we plan to invite physical therapists to host workshops for employ-
ees, promoting proper sitting posture and relaxation exercises to minimize any
potential occupational disease risks. No recordable cases of occupational illnesses
occurred at Astray Square in 2023.

3.3 Employment

3.3.1 Astray’s Workforce Composition

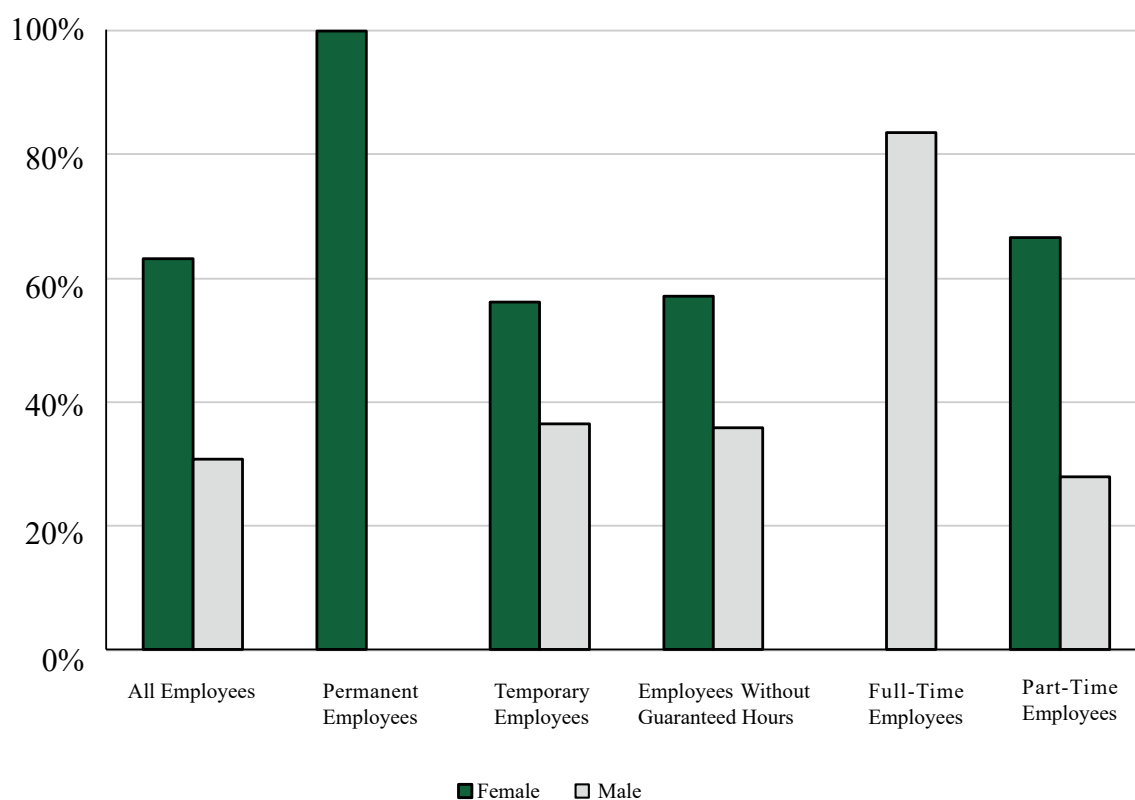
As 2023 marks Astray Square's inaugural year of operation, all employees are
considered new hires. The total number of employees as of the end of the report-
ing period is 19.

Below is the position distribution of employees in various categories by gender for Astray in 2023:

Position Distribution of Employees

| 2023 Astray Employee Numbers by Category and Gender | | | |
|---|------|--------|-------|
| Employee Category | Male | Female | Total |
| Total Employees | 12 | 7 | 19 |
| Permanent Employees | 3 | 0 | 3 |
| Temporary Employees | 9 | 7 | 16 |
| Employees Without Guaranteed Hours | 8 | 6 | 14 |
| Full-Time Employees | 0 | 1 | 1 |

2023 Employee Category Percentage by Gender



Astray values the flexibility and freedom of work, often assigning tasks and projects on a temporary or project-based basis. As a result, the proportion of temporary and part-time employees is relatively high. We ensure clear communication with employees regarding their expected work duration. For example, interns typically have a temporary contract lasting six months, though special circumstances allow for flexible adjustments with mutual consent, with relevant terms explicitly outlined in the employment contract to protect the rights of each employee.

In addition, we are committed to promoting gender diversity and equality, safeguarding women's right to work, and nurturing female talent. The higher number of female employees compared to male employees reflects our active commitment to gender diversity.

Regional Distribution

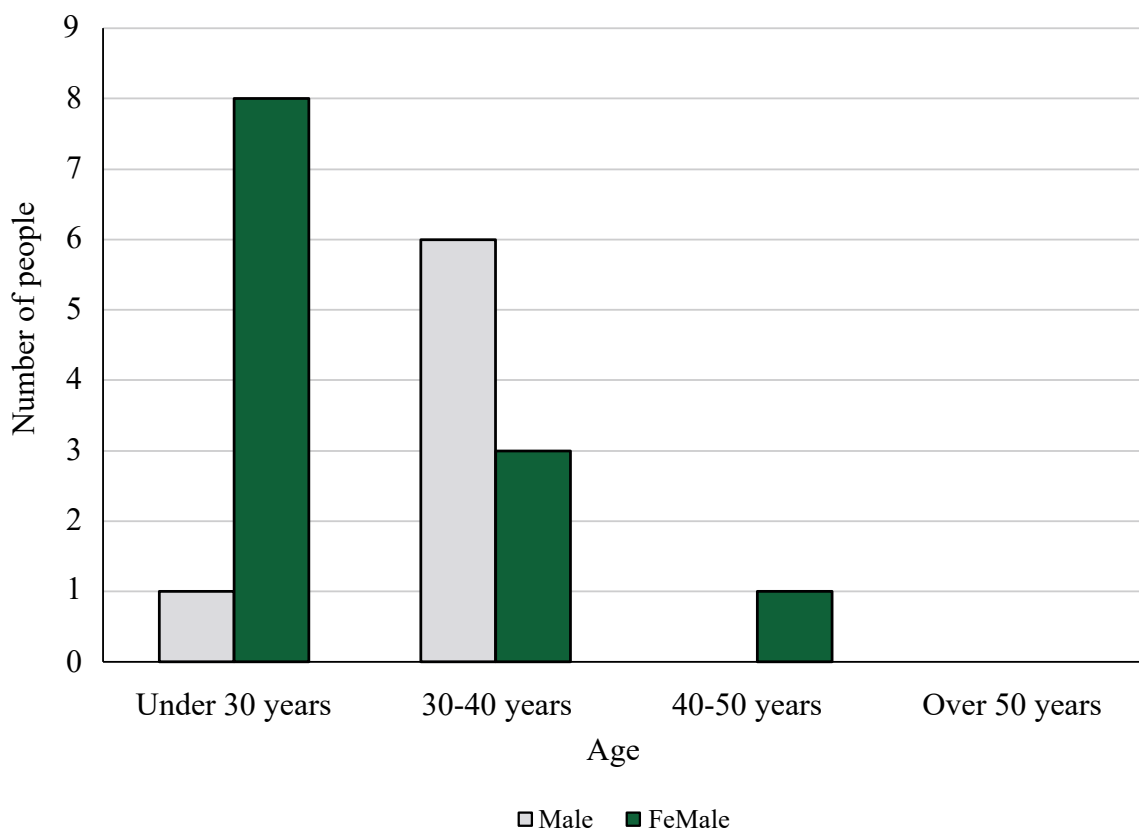
| 2023 Astray Employee Numbers by Category and Region | | | | | | | | |
|---|---------------|-------------|-----------------|--------------|--------------|----------------|-------------|-------|
| Northern/Southern Part | Northern Part | | | | | Southern Part | | |
| Region | Keelung City | Taipei City | New Taipei City | Hsinchu City | Taoyuan City | Kaohsiung City | Tainan City | Total |
| Total Employees | 2 | 7 | 3 | 2 | 1 | 3 | 1 | 19 |
| Permanent Employees | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 3 |
| Temporary Employees | 2 | 6 | 2 | 1 | 1 | 3 | 1 | 16 |
| Employees with No Hour Guarantee | 2 | 5 | 3 | 1 | 0 | 3 | 0 | 14 |
| Full-time Employees | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Part-time Employees | 2 | 7 | 3 | 2 | 1 | 3 | 0 | 18 |

We value the professionalism and talent of local Taiwanese employees and aim to stimulate the local job market. The founder is Taiwanese and resides in Taiwan, and in 2023, all employees were hired from Taiwan. Except for one female employee who moved to the United States and one male employee based in Indonesia, the rest of the employees were located in Taiwan during the reporting period. In terms of regional distribution, due to the company's office being located in Taipei, most employees are based in the northern part of Taiwan. However, we also plan to expand our operations and hire more talent from other regions such as central, southern, and eastern Taiwan. Additionally, we plan to collaborate with Homeless Concern – Kaohsiung City Homeless Care and Elderly Support Association in 2024 to enhance the diversity of our team.

Age Distribution

| 2023 Astray New Employee Age Distribution | | | |
|---|------|--------|-------|
| Age Group | Male | Female | Total |
| Under 30 years | 1 | 8 | 9 |
| 30-40 years | 6 | 3 | 9 |
| 40-50 years | 0 | 1 | 1 |
| Over 50 years | 0 | 0 | 0 |
| Total Employees | 7 | 12 | 19 |

2023 New Employees (By Age)

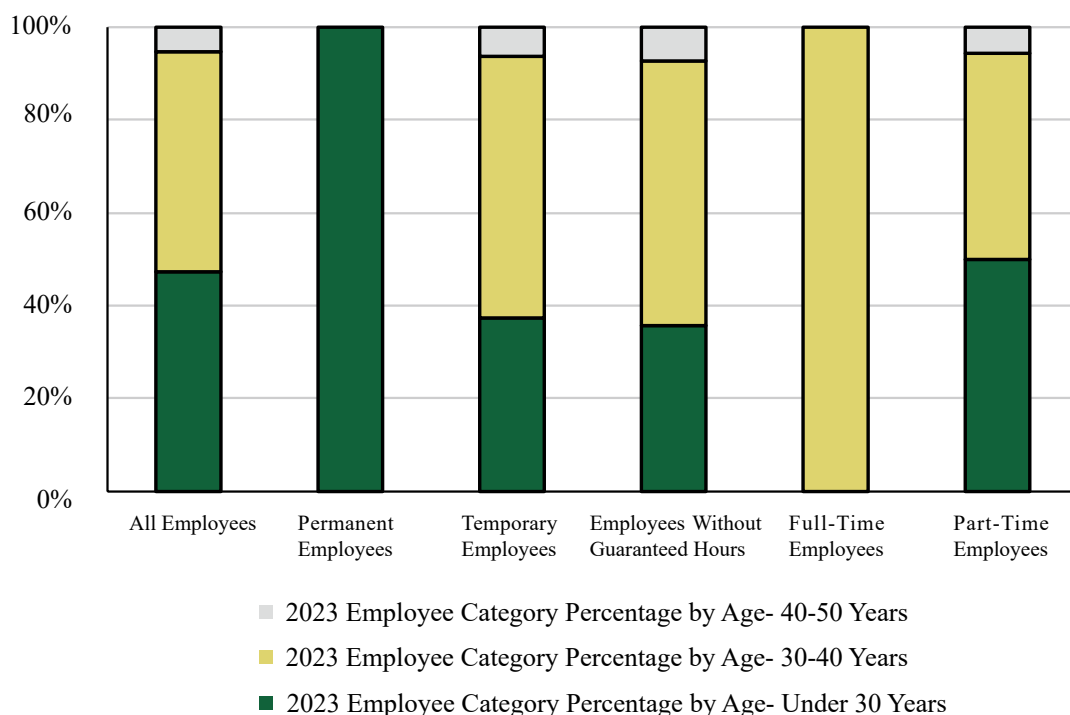


According to the 2023 Human Resources Survey Statistical Yearbook published by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, the largest age group among employed individuals is 40-44 years old, accounting for 14.61%. However, at Astray, over 90% of our employees are under 40 years old, with the exception of one employee aged 40-50. This showcases a young, dynamic, and energetic team. We believe in the creativity and execution power of young talents and are committed to providing more employment opportunities for young people in Taiwan, cultivating outstanding professionals.

2023 Astray Employee Numbers by Category and Age Group

| Age Group | Under 30 | 30-40 years | 40-50 years | Over 50 years | Total |
|------------------------------------|----------|-------------|-------------|---------------|-------|
| All Employees | 9 | 9 | 1 | 0 | 19 |
| Permanent Employees | 3 | 0 | 0 | 0 | 3 |
| Temporary Employees | 6 | 9 | 1 | 0 | 16 |
| Employees with No Guaranteed Hours | 5 | 8 | 1 | 0 | 14 |
| Full-time Employees | 0 | 1 | 0 | 0 | 1 |
| Part-time Employees | 9 | 8 | 1 | 0 | 18 |

2023 Employee Category Percentage by Age



Additionally, in 2023, we hired two freelancers on fixed-term contracts and project-based collaborations to assist in creating the 'Astray Official LINE Stickers' and 'Astray's Song - Eternity.' These efforts helped convey Astray's values to the public.

3.3.2 Astray's Employee Policies

Astray's 5% compensation decisions are based on factors such as education, cultural fit with the company, and previous experience. These are thoroughly communicated and mutually agreed upon by both parties during the initial hiring process, though full-time employees must be paid at least the minimum wage announced by the Ministry of Labor. Astray follows California's Wage Transparency Law, where the salary range for job vacancies is clearly stated during recruitment, and internal employees are also aware of each other's salaries, promoting equal pay for equal work. Astray's compensation is primarily based on a fixed salary, which varies according to job nature and position. The three main compensation policies are fixed monthly salary, hourly wage with monthly payment, and a 5% project signing bonus. In addition, there are project bonuses, year-end bonuses, and other supplementary allowances for supervisors. We also plan to offer an employee referral bonus in 2024 to encourage the recruitment of outstanding talent, and conduct annual salary reviews with employees. Therefore, the actual salary received by our employees is above the industry standard for similar positions.

Below is the statistic of Astray's total annual compensation ratio for 2023. Since 2023 was Astray's first year of operation, we expect to use it as the baseline year, and in 2024, we will report on the annual compensation change ratio.

| | |
|--|---------------|
| Highest individual annual total compensation-(A) | NT\$ 360, 000 |
| Median annual total compensation of other employees (excluding the highest compensated individual)-(B) | NT\$ 159, 600 |
| Annual total compensation ratio -(A)/(B) | 2.256 |

* Note1: This table does not include employees compensated through project signing bonuses. The annual total compensation includes base salary, project bonuses, and additional managerial allowances such as a two-month year-end bonus.

* Note2: The highest-paid individual listed in this table holds the title of Postdoctoral Researcher. The highest-paid individual listed in this table holds the title of Postdoctoral Researcher.

Additionally, the working hours at Astray are more flexible and freer compared to the industry. Employees, while adhering to the standard working hours stipulated by the Labor Standards Act, can arrange their working hours independently with supervisor approval. They can also freely adjust their shifts and arrange time off after discussing it with their supervisor. We firmly believe that when employees can work in their best condition, unaffected by emotions or external factors, their productivity is enhanced.

Regarding labor-management negotiations, Astray currently does not have an established labor union. To facilitate effective communication between labor and management, we have set up internal employee proposal forms and suggestion boxes. The main feedback received in 2023 included concerns about scheduling and regulations. The founder also holds regular bi-weekly meetings to understand employees' views, respecting their opinions and using this as an important channel for improvement and progress at Astray.

We recognize that employees are a vital asset to the company, which is why we offer generous benefits to attract top talent. Our goal is to nurture, cherish, and retain talent, ensuring a high employee retention rate. Below are the benefits we provide to our employees:

- (1) Life, Medical, and Disability Insurance: The company provides employees with labor insurance, health insurance, employee group insurance, family group accident insurance, and occupational injury insurance.
- (2) Parental Leave: The guidelines for parental leave are clearly defined in the code of conduct. Employees who have been with the company for at least six months, and whose spouse is also employed, may apply for parental leave without pay for each child until the child reaches the age of three. Except for special circumstances, the employee's reinstatement cannot be denied. In 2023, no employees had the need to take parental leave, so no employees used parental leave.

| Item | Male | Female | Total |
|---|------|--------|-------|
| Number of employees who applied for parental leave | 0 | 0 | 0 |
| Number of employees who should return to work after parental leave (A) | 0 | 0 | 0 |
| Number of employees who actually returned to work after parental leave (B) | 0 | 0 | 0 |
| Total number of employees who returned to work after parental leave without pay (C) | 0 | 0 | 0 |
| Number of employees who worked for more than one year after returning from parental leave without pay (D) | 0 | 0 | 0 |
| Return rate (B/A) | NA | | |
| Retention rate (D/C) | NA | | |

- (3) Maternity Benefits: The code of conduct at Astray specifies guidelines regarding breastfeeding and milk expression time for employees. Employees whose children are under 2 years old and require direct breastfeeding or milk expression are entitled to an additional 60 minutes of breastfeeding time, aside from the designated rest periods. If the employee works more than 1 hour beyond regular working hours, an additional 30 minutes of breastfeeding or milk expression time will be granted. Both breastfeeding periods are considered as working hours.
- (4) Bonuses and Gifts: Year-end bonuses, holiday bonuses/gifts for the three major festivals, birthday bonuses/gifts, and NT\$6,000 red envelopes for weddings.
- (5) Leisure: Diverse club activities to help employees achieve a work-life balance.
- (6) Learning: Continuing education subsidies and professional certification bonuses to support lifelong learning for employees.
- (7) Other: Occasional department gatherings, overseas employee trips, etc.

In addition to the above benefits, we are continuously optimizing our welfare policies. In 2024, we will increase the wedding gift to NT\$12,000 and provide scholarships for employees' children. We hope to contribute to increasing Taiwan's birth rate and mitigating the issue of a declining birthrate.

3.3.3 Retirement system

To take care of the retired workers who have contributed greatly to Astray, we have established a related retirement plan in our code of conduct. Astray adopts a defined contribution system, reserving six months' worth of cash to cover the salaries, labor insurance, health insurance, and labor retirement contributions for all employees. We contribute 6% of employees' monthly wages into their personal retirement accounts (not less than 6%). When paying retirement benefits, employees who choose to apply the Labor Standards Act retirement system will receive retirement benefits calculated according to the applicable laws at the time. If no applicable laws are in place, the retirement benefits will be calculated through mutual consultation between the employer and employee. Since all current employees at Astray are still far from the legal retirement age, we prioritize implementing the retirement plan according to legal regulations, and will continue to discuss with employees to develop a retirement policy that adapts to changing times.



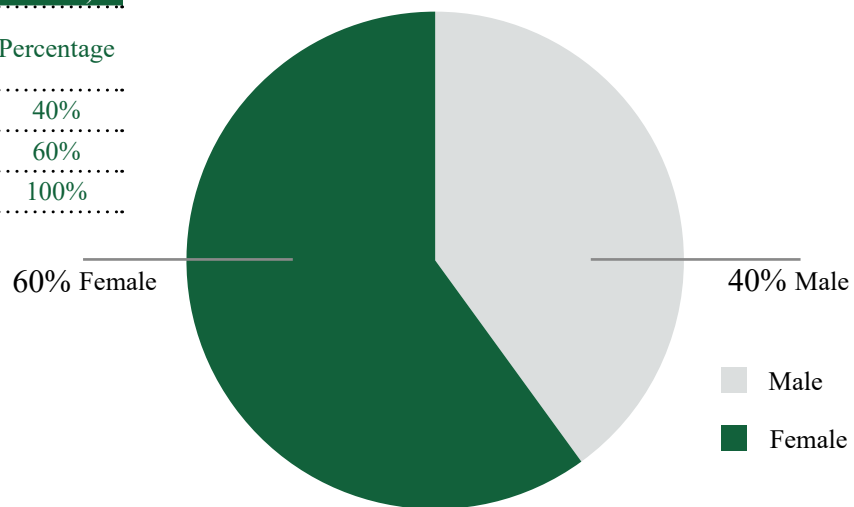
3.4 Diversity and Equal Opportunity

3.4.1 Diversity of Astray Team Members

In 2023, more than half of Astray's team members were female employees, which is a relatively rare situation in the Taiwanese industry. We firmly believe that the value of every team member should not be determined by gender and are committed to implementing gender diversity in our team composition.

2023 Gender Distribution Percentage of Astray Members (Including Founder)

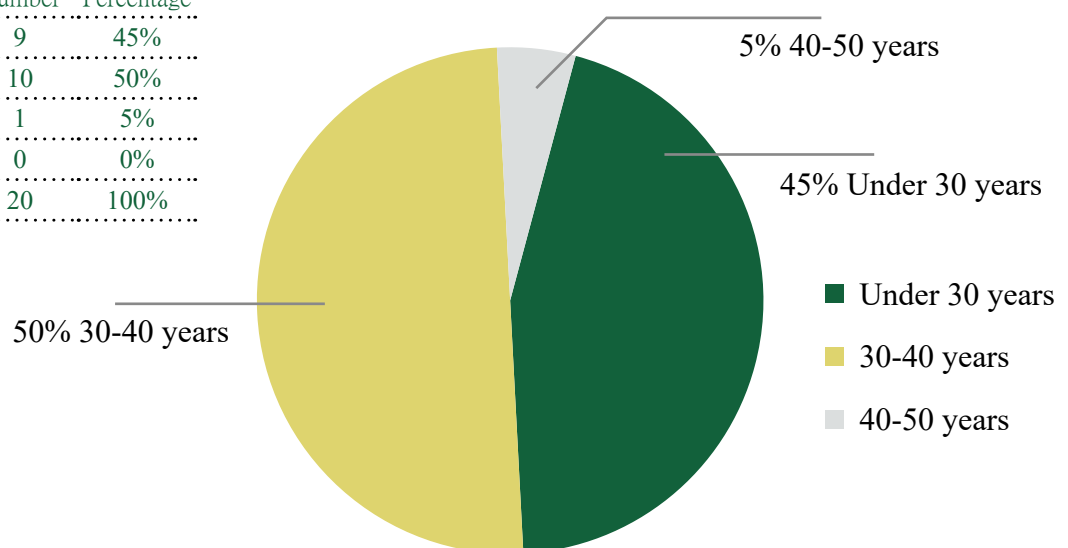
| 2023 Astray Team Gender Distribution (Including the Founder) | | |
|--|---------------------|------------|
| Gender | Number of Employees | Percentage |
| Male | 8 | 40% |
| Female | 12 | 60% |
| Total | 20 | 100% |



Currently, Astray's governance unit is led by a male founder. In the future, we aim to expand the management tier by actively nurturing and promoting female talent, encouraging more women to enter the management ranks.

2023 Age Distribution of Astray Members (Including Founder)

| 2023 Astray Team Members Age Distribution (including the founder) | | |
|---|--------|------------|
| Age Group | Number | Percentage |
| Under 30 | 9 | 45% |
| 30-40 years | 10 | 50% |
| 40-50 years | 1 | 5% |
| Over 50 years | 0 | 0% |
| Total | 20 | 100% |



At Astray, over 90% of our employees are under 40 years old, and nearly half individuals under 30 years old. Given the founder's young age, there is a belief that individuals with longer work experience may have been influenced by established social rules or conventional practices, which could lead to preconceived notions. In contrast, fresh graduates are more adaptable to new frameworks and knowledge, which is why Astray seeks to recruit more young talents, creating a dynamic, energetic, and passionate team.

Additionally, regarding the educational background of employees, for positions closer to the core of the company's operations, we expect a higher level of education, reflecting the professional competence and qualifications required for those key responsibilities.

3.4.2 Wage Levels for Entry-Level Employees

The minimum wage in Taiwan for 2023 is NT\$26,400 per month, and the hourly minimum wage is NT\$176. The following is a comparison between Astray employees' base salaries and Taiwan's minimum wage:

| 2023 Astray Employee Base Salary vs. Local (Taiwan) Minimum Wage Ratio | | | |
|--|----------------------|---------------------|-----------------------------|
| Gender | Fixed Monthly Salary | Fixed Hourly Salary | Local (Taiwan) Minimum Wage |
| Female | 0.68 | 1.14 | 1 |
| Male | 1.06 | 1 | 1 |

* Note: The female employees with a fixed monthly salary are non-hourly employees, and their monthly salary is lower than the statutory wage.

Among the employees receiving fixed hourly or monthly salaries, 30% receive the Taiwan statutory minimum wage as their base salary. However, Astray's compensation system is open and transparent, with project bonuses, year-end bonuses, and additional managerial allowances, as well as employee referral bonuses to encourage recommending outstanding talent. As a result, employees' actual take-home pay exceeds the statutory minimum wage, demonstrating Astray's emphasis on the professional skills and competitiveness of its employees.

Astray's code of conduct clearly prohibits gender discrimination, ensuring that there is no differential treatment based on gender or sexual orientation. From the above data, it can be seen that there is no gender-based disparity in the minimum salary standards for employees.

Aside from internal employees, the other two external workers providing services to Astray are freelancers (primarily assisting with the company's song and sticker production). Since freelancers are compensated on a project basis, their salaries are agreed upon through mutual communication between both parties.

3.4.3 Gender Pay Ratio

According to the 'Wage Survey for Employed Workers' published by the Directorate-General of Budget, Accounting, and Statistics, Executive Yuan, the average hourly wage for women in Taiwan in 2023 was NT\$318, which is 85.3% of the NT\$373 average wage for men, revealing a gender wage gap of 14.7%. This shows that gender inequality in basic wages still exists in Taiwan.

Astray's code of conduct explicitly prohibits gender discrimination and ensures that employees are not treated differently based on gender or sexual orientation. We are committed to eliminating gender bias and supporting pay equality. Below is the comparison of base salaries by gender at Astray:

2023 Gender-Based Base Salary Ratios for Different Employee Categories at Astray

| Employee Category | Female Based Salary | Male Base Salary |
|---------------------------------|---------------------|------------------|
| Total Number of Employees | 1.06 | 1 |
| Permanent Employees | Data Not Available | NA |
| Temporary Employees | 1.06 | 1 |
| Non-Hourly Guaranteed Employees | 1.05 | 1 |
| Full-Time Employees | Data Not Available | NA |
| Part-Time Employees | 1.06 | 1 |

* Note: This section only discloses the base salary ratio for employees who are paid on an hourly basis, calculated monthly, across different genders.

Astray's base salary policy is based on job nature and position, including fixed monthly salary, hourly wages calculated monthly, and project contract bonuses. There is only one employee with a fixed monthly salary, so no comparison can be made, and thus it is not included in this disclosure. The project contract bonus is 5% for all employees regardless of gender, so no salary disparity exists in this regard.

From the base salary ratio for employees paid on an hourly basis calculated monthly, it can be seen that Astray's female employees have a higher base salary than male employees. This counters the common issue in Taiwanese workplaces, where male salaries are generally higher than female salaries, positioning Astray as a leading company in promoting diversity and equal opportunities in Taiwan.



4

4 Local Community Engagement



Poverty means lacking money, losing the right to choose, and being disconnected from future hopes.

4 Local Community Engagement

We assess the industries, operations, and regions we are involved in to identify individuals or groups in Taiwan who may be impacted by Astray. We understand that because Astray operates in a truly internationally integrated sustainable industry, raising the bar for sustainability in Taiwan may negatively affect other local companies or groups also engaged in sustainability solutions. Therefore, we maintain open, direct, and free communication channels through easily accessible community platforms such as Podcasts, Instagram, Line official accounts, and our official website, allowing everyone to participate in sustainability. In 2023, no significant actual or potential negative impacts on the local community were identified from our operations.

As a leading sustainable company in Taiwan, we are also highly concerned with relevant public issues and policies. Currently, Astray is particularly focused on the Ministry of the Environment's carbon tax three-tier law. We believe that any actions related to carbon fees must be transparent to be meaningful. Therefore, our approach to assisting companies in transformation will also align with public policies, aiming to lower the entry barriers to sustainability through simplified and transparent pricing, so that businesses can transition into sustainability without incurring too many additional costs. In addition, Astray is deeply concerned with social issues and actively participates in social activities. In 2023, we collaborated with Homeless Concern - Kaohsiung Homeless Elderly and Youth Support Association to discuss and develop plans to assist the homeless in finding employment. We firmly believe that "poverty means a lack of money, loss of choice, and disconnection from future hope," and through providing economic and social care to the homeless, we aim to realize the spirit of sustainability. In 2023, Astray donated NT\$100,000 to National Cheng Kung University to support domestic higher education talent development and sustainable growth. We plan to continue donating to universities in the future, actively giving back to society.

Looking ahead, we will continue to engage in various social and public issues. In 2024, we plan to participate in charitable activities such as those organized by the Taiwan Kenneth Autism Foundation, allowing our team members to spread warmth and love and demonstrate our social care and responsibility.



5

5 Corporate Governance

5.1 Governance Structure

5.2 Regulatory Compliance

5.3 Anti-Corruption and Sincere Management

5.4 Risk Management

5.5 Business Performance



You don't need to be faster than light to wish to return to the past, but you should be quicker than the Earth's rotation to foresee the future.

5 Corporate Governance

5.1 Governance Structure

5.1.1 Organizational Governance Structure

Astray is governed by the Founder Office, which serves as the highest governance unit. It oversees eight departments: Education and Training, Human Resources, Production, Sales, Public Relations, Marketing, Design, and Administration. The Education and Training department plays a key role as the core unit for connecting Astray's sustainability and learning values.



As shown in the organizational chart, Astray is governed by the Founder Office, located at the bottom right, which serves as the highest command unit. From there, a cyclical structure leads towards the upper left, extending to departments such as Human Resources and Production. Astray's feedback mechanism follows an opposite cycle, from the various departments on the upper left back to the Founder Office at the bottom right. This structure fully realizes organizational transparency and flattening, emphasizing our focus on streamlining hierarchical levels and placing greater importance on direct employee participation and feedback.

The responsibilities of each department are as follows:

| | |
|------------------------|---|
| Education and Training | <ul style="list-style-type: none"> • Plan internal training programs • Develop educational materials on sustainability topics • Organize lectures with external organizations • Arrange for employees to participate in seminars |
| Human Resources | <ul style="list-style-type: none"> • Assess and inventory internal job vacancies • Develop and implement recruitment strategies • Execute interview processes and onboarding procedures |
| Production | <ul style="list-style-type: none"> • Execute client projects • Write sustainability reports for various companies • Handle client carbon footprint inventory services |
| Sales | <ul style="list-style-type: none"> • Promote business, develop potential clients, and cooperation opportunities • Sell company products and services • Maintain good relationships with clients |
| Public Relations | <ul style="list-style-type: none"> • Plan major events such as opening ceremonies • Contact and maintain good relationships with suppliers • Build a network of Astray's friends (advisors) |
| Marketing | <ul style="list-style-type: none"> • Manage social media platforms and official website to establish brand image • Manage the Astray Podcast show |
| Design | <ul style="list-style-type: none"> • Prepare company logo and official Line stickers • Write the background story for Animal Village Friends Club • Create company presentation templates |
| Administration | <ul style="list-style-type: none"> • Responsible for personnel management, including employee scheduling and payroll • Manage various forms, employment contracts, and documents • Handle internal employee emails and grievance procedures • Consolidate and file company invoices |

5.1.2 Composition of the Highest Governance Structure

The Founder Office serves as Astray's highest governance body, with Astray's founder, Tai-An Chen, acting as the sole director with a lifetime tenure. The selection of directors prioritizes professionalism and independence, with candidates evaluated based on their credentials and expertise.

Additionally, the Founder Office operates as Astray's highest management entity and is responsible for impact management. As the most familiar member with Astray's organizational structure, the founder is the primary advocate for implementing organizational policies and initiating sustainable development goals. The Founder Office directly issues instructions and assigns tasks to employees, while the Education and Training Department plays a pivotal role in planning and communicating Astray's core sustainability values to every team member.

The Founder Office oversees the effective operation of the organization through stakeholder engagement mechanisms. This includes biweekly meetings to engage in dialogue with internal employees, ensuring a clear understanding of the organization's operations. Additionally, the office regularly invites guests to participate in the recording of Astray's podcast show, fostering strong collaboration under the title of Astray's Friends.

5.1.3 Conflict of Interest Avoidance for Directors

Since the founder is the sole proprietor, the highest governance body does not hold positions in other boards, nor does Astray own shares in other companies, thereby avoiding any potential conflicts of interest. The Founder Office, serving as both the highest governance and management body, enhances organizational transparency by actively involving employees in decision-making processes.

5.2 Regulatory Compliance

Astray complies with all relevant laws and regulations, including the Labor Standards Act, and establishes internal policies through its Code of Conduct to ensure effective organizational management. The Code outlines guidelines on employment, probation, training, work hours, rest periods, leaves, holidays, wages, rewards and penalties, performance evaluations, dismissal, severance, resignation, retirement, workplace injury compensation, safety and health, benefits, and labor-management communication. It also explicitly prohibits unlawful employee activities and specifies corresponding penalties.

Additionally, Astray actively engages with stakeholders and collaborates with third-party legal advisors, Liyuan Attorneys at Law, to ensure legal compliance. In 2023, Astray reported no violations of laws or regulations.

5.3 Anti-Corruption and Sincere Management

Astray adopts a transparent salary policy, allowing all employees to be aware of each other's salaries, ensuring the absence of personal interest conflicts. While the company has not implemented specific anti-corruption training for employees, related guidelines are regularly emphasized during bi-weekly meetings. Additionally, Astray's Code of Conduct explicitly outlines ethical practices in Articles 6, 7, and 12, requiring both employers and employees to uphold corporate ethics, professional conduct, and honesty. The Code prohibits employees from taking external positions without written consent. Additionally, employment contracts mandate a confidentiality agreement to prevent conflicts of interest and ensure employees are familiar with and committed to integrity in business operations.

Furthermore, every financial transaction within the company is meticulously recorded and verified by a third-party accounting firm. We also evaluated the potential corruption risk that arises when senior management may lack sufficient time to conduct thorough market price comparisons when selecting business partners. This could increase the risk of employees privately taking commissions from deals. To mitigate this risk, in addition to using publicly available online platform prices as a benchmark, we plan to compare at least three vendors during the selection process in 2024. By identifying fair and reasonable quotes, we aim to prevent situations where employees might privately earn excessive commissions.

In 2023, Astray conducted a corruption risk assessment for its sole operational site, the Taipei office. No significant corruption risks or personnel with high corruption risk potential were identified. There were no incidents of bribery or corruption within Astray during 2023.

5.4 Risk Management

For internal control, we minimize the risk of employees secretly taking commissions on cases by comparing prices through public online platforms and multiple vendors. We also regularly audit the operations of various departments to ensure that internal control systems are functioning properly. To address external risks, we stay updated on the latest social developments and sustainability trends, adjusting our business activities accordingly. By proactively assessing risks and implementing risk management measures, we reduce the uncertainty in our operations. In 2023, there were no losses caused by political, social, economic, or corruption-related risks. In 2024, we will continue to implement existing policies.

5.5 Business Performance

In 2023, Astray's first year of operation, its capital increased from NT\$777,777 to NT\$2,469,958. We continued to expand our business scope and service offerings, while carefully monitoring and recording every financial transaction to ensure financial stability. In 2024, we plan to develop new clients and expand our business performance through multiple speaking engagements.

| | |
|--|---------------|
| Capital (As of December 2023) | NT\$2,469,958 |
| Total Assets | NT\$2,979,431 |
| Generated Direct Economic Value: (Revenue-A) | NT\$2,448,822 |
| Distributed Economic Value (Operating Costs, Employee Salaries and Benefits, Various Operating Expenses-B) | NT\$2,361,735 |
| Retained Economic Value (A-B) | NT\$87,087 |

*Note: The data in the table is based on Astray's 2023 income statement and balance sheet (period: February 20, 2023, to December 31, 2023).



6

6 Customer Privacy

6.1 Customer Privacy and Information Security

6.2 Customer Relationship Management



"We cannot solve our problems with the same thinking we used when we created them."
————— Albert Einstein

6 Customer Privacy

6.1 Customer Privacy and Information Security

As a company with nearly all remote work, we place great importance on information security management. We ensure the proper storage of critical data and reduce the risk of data exposure through the following methods:

| Aspect | Item | Content |
|----------------------|--|--|
| Policy and System | Formulate Remote Work Policy | Develop self-regulatory guidelines for information security protection. |
| | Enhance Employee Security Awareness | Promote remote work policies through internal communication channels to strengthen employees' awareness of data security and storage. |
| Equipment Management | Distribute Remote Work Equipment | Provide company laptops and mobile phones to avoid security vulnerabilities from personal devices. |
| | Antivirus or Security Software | Install malware detection tools on company devices to identify security risks early. |
| Data Security | Data Backup | Cloud-based off-site backup, with the founder's computer also connected to a NAS for backup of critical data. |
| | Cloud Permissions Management | Limit cloud permissions to allow employees to use corporate accounts for storing and sharing office documents. |
| | Restrict Access to Sensitive Personal Data | Only the secretary can access employee personal data within the scope of work. As specified in Work Guideline Article 18, documents and forms submitted by employees are kept confidential by the HR department and stored securely for five years after the employee's departure, to maintain the confidentiality and integrity of sensitive personal data. |

Astray also includes a comprehensive confidentiality agreement in the employment contracts, requiring employees to adhere to confidentiality obligations. Additionally, we conduct meetings via video conference and prohibit unrelated individuals from being present to prevent unnecessary information leakage. In the future, we also plan to protect sensitive data by encrypting important documents, implementing multi-factor authentication, and recording system access audit logs.

In 2023, there were no complaints regarding customer privacy violations or any incidents of data leakage, theft, or loss of customer information.

6.2 Customer Relationship Management

We view our customers as valuable business partners and an integral part of our sustainability supply chain, sharing similar values. We strive to provide the highest quality service to our clients and build strong relationships with them. We have established direct business contact points to offer immediate service and feedback, and through monthly physical visits and meetings, we ensure effective communication and a clear understanding of customer needs. In 2024, we also plan to assist customers in showcasing their sustainability achievements, enhancing service quality and strengthening customer trust.

Additionally, in 2024, we plan to organize internal seminars on topics such as workplace relationships and sales skills to strengthen our employees' customer interaction and management capabilities, further maintaining close connections with our clients.



7

7 Sustainable Supply Chain

7.1 Current Status of the Supply Chain

7.2 Supplier Selection and Management



Fake it till you make it.

7 Sustainable Supply Chain

7.1 Current Status of the Supply Chain

The key suppliers for Astray can be categorized into six main groups: co-working spaces, document formatting, website design, CPA firm, legal advisor, and others (e.g., company electronic equipment, gifts, etc.), as listed below:

| Supplier Category | Suppliers | Services and Products Provided |
|---------------------|---|--|
| Co-working spaces | CBC SPACE | Co-working spaces for physical meetings, interviews and working |
| Document formatting | WI.CloudPrint | Design and formatting for sustainability reports and other key documents |
| Website design | NEWSCAN (Marketing of multimedia design company) | Official website design for Astray |
| CPA firm | FENG QUN CPAs Firm | Preparation of Astray's annual income statements, balance sheets, input/output-related accounting reports, reflecting economic performance |
| Legal advisor | LI YUAN Attorneys At Law | Provision of legal consultations and general legal services |
| Others | Apple | Company-issued mobile phones |
| | Acer | Company-issued laptops |
| | GREENVINES | Employee gifts |
| | Google | Cloud workspace for Astray |
| | LINE | Astray's official LINE account |
| | First Commercial Bank | Designated payroll account |
| | Microsoft | Operating systems of company-issued laptops |
| | Meta | Official Instagram and Facebook accounts for Astray |
| | MOMO | Procurement of necessary company supplies |
| | UBER | Ride sharing services for commuting |
| | Chunghwa Telecom | Telecommunication services |
| | POYA | Procurement of necessary company supplies |
| | Taiwan Railway | Public transportation services for commuting |
| | Taiwan High Speed Rail | Public transportation services for commuting |

We actively seek and align with partners who share our values of sustainability. The above-mentioned suppliers, including Apple, Google, Microsoft, and Meta, are all members of the World Business Council for Sustainable Development (WBCSD).

7.2 Supplier Selection and Management

For supplier selection, we prioritize sustainable standards and strive to choose small and medium-sized local suppliers in Taiwan. Among the 100 suppliers we engaged with last year, 72 were local Taiwanese companies, while the remaining 28, including Apple, Google, LINE, Microsoft, and Meta, were international suppliers. This means that in 2023, 72% of our procurement budget was allocated to local suppliers, directly supporting local businesses and reducing additional carbon emissions generated during the procurement process. Additionally, we establish direct communication channels with suppliers and conduct follow-up evaluations through periodic meetings to ensure ongoing collaboration.

Astray has not yet established a supplier selection system but plans to implement a comprehensive mechanism by 2024. The proposed criteria will focus on three key indicators: supplier transparency (e.g., maintaining a publicly accessible website), the publication of sustainability reports, and the adoption of sustainability practices. We also aim to encourage suppliers to mitigate their environmental and social impacts. To achieve this, we plan to advocate for suppliers to publish sustainability reports, enabling them to assess their own impacts. We will provide recommendations to help suppliers reduce their negative effects on the environment and society. Additionally, for suppliers who actively take measures to address negative impacts, we offer a 5% discount on sustainability report writing services as an incentive. Through collaboration with suppliers, we hope to achieve sustainability goals together and foster a positive cycle of progress.

7.2.1 Environmental Evaluation of Suppliers

In 2023, Astray did not identify any significant negative environmental impacts within its supply chain. However, we still assessed suppliers' environmental impacts by applying established environmental standards. In 2023, we used these standards to evaluate 100% of the suppliers we intended to collaborate with.

We investigated whether suppliers had implemented any measures to reduce environmental impacts or promote positive effects. The following examples illustrate our commitment to evaluating suppliers' environmental performance:

| Suppliers | Measures to reduce environmental impacts or promote positive effects | Astray's actions |
|-----------------------|---|---|
| Apple | Joined SBTi, achieving an overall carbon footprint reduction of over 55% since 2015 and aiming to reach carbon neutrality by 2030. Sustainability policies are developed across three key dimensions: climate change, resources, and smarter chemistry. Apple is committed to expanding the scope of carbon-neutral products, adopting low-carbon designs and clean energy, developing the use of recycled materials, and managing water resources and waste. They also take measures to avoid harmful chemicals to humans and the environment. Actively collaborating with value chain partners, they seek to amplify the impact of sustainability initiatives. | Choose their products as company-issued mobile phones. |
| Acer | By incorporating post-consumer recycled (PCR) plastics into products to replace virgin plastics, the company reduces the negative impact of plastic waste. They have set a goal for PCR plastics to account for 20-30% of total plastic usage by 2025. Additionally, they are committed to achieving net-zero emissions by 2050. This will be pursued through three key dimensions: sustainable corporate operations, products and services, and the value chain. Efforts include using renewable electricity, reducing energy consumption, and collaborating with key suppliers to implement comprehensive carbon reduction measures. | Choose their products as company-issued laptops. |
| GREENVINES | The "1% Green Change Evolution Theory" was proposed to achieve the Credible Net-Zero target by 2025. Adhering to the principles of "natural" and "reduction," product formulations are designed with a focus on minimizing unnecessary components, leading to the launch of zero-waste packaging products. At the same time, the company amplifies its social impact through initiatives such as "Green Action Donations" and supporting the expansion of natural habitats, raising public awareness and engagement with sustainability issues. | Procured fragrance bottles with natural ingredients and environmentally friendly packaging materials as gifts to reward employees. |
| Google | Set a goal to achieve net-zero emissions by 2030. Provide more accessible information and promote innovative development. They not only help business partners reduce carbon emissions but also empower everyone to make more sustainable decisions in their daily lives. Concurrently, they advance water resource management, establish a circular economy, protect nature and biodiversity, and collaborate with suppliers to ensure fair and safe working environments, thereby minimizing the environmental and social impacts of operational activities and fostering progress toward a more sustainable future. | Choose Google Drive as cloud workspace for Astray. |
| LINE | Harnessing extensive social influence to share and spread knowledge about sustainability issues, the initiative includes hosting environmental activities on World Environment Day to promote carbon reduction concepts and actions to the public. | Astray's official LINE account |
| First Commercial Bank | Adhere to Science-Based Targets (SBT) for carbon reduction. Promote environmentally friendly and low-carbon cities. Initiatives include constructing "zero-carbon green rooftops," solar-powered branches, purchasing green energy, carbon credits, and renewable energy certificates, and steadily increasing the use of renewable energy. Additionally, services such as "Consumer Carbon Footprint Inquiry" and digital accounts are introduced to achieve sustainability goals in partnership with consumers. The "Green Light for Sustainability Program" is also implemented to assist schools in replacing LED lighting, fulfilling corporate social responsibility. | Use First Commercial Bank as the payroll account and provide employees with the option to choose digital accounts, thereby reducing carbon emissions from paper passbooks and account statements. |

| Suppliers | Measures to reduce environmental impacts or promote positive effects | Astray's actions |
|------------------------|---|---|
| Microsoft | In 2020, four global sustainability goals were established with the aim of achieving carbon-negative emissions, positive water resource benefits, and zero waste by 2030. Beyond addressing the environmental impacts of its value chain, the company is committed to delivering more sustainable and innovative technological services. This includes driving long-term net-zero projects through global policies and influence, expanding the use of carbon-free energy, and investing in AI applications for sustainable solutions, thereby advancing sustainability across three key areas: business operations, customers, and the global community. | Choose their operating systems for company-issued laptops |
| Meta | Pledged to achieve net-zero emissions and water positive by 2030, ensuring the sustainability of energy and water usage in data centers and offices, all of which will utilize 100% renewable energy. Furthermore, carbon removal projects aim to reduce 80,000 tons of emissions. Core principles include minimizing hardware materials, extending hardware lifespan, adopting sustainable supply chains, and developing low-carbon technologies, fostering a healthier and more equitable environment. | Official Instagram and Facebook accounts for Astray |
| MOMO | To build a sustainable consumer ecosystem, the company established the "Green Living Center," offering high-quality products certified for eco-friendliness and cruelty-free practices. Through the "Green Life Membership" program, environmentally conscious consumers can reduce waste with "circular packaging" and lower packaging material usage through green packaging, supporting a circular economy. Additionally, carbon reduction plans focusing on logistics, packaging, and warehousing are being implemented to drive low-carbon transformation. | Procurement of necessary company supplies |
| UBER | Aim to achieve 100% zero-carbon transportation, including electric vehicles, micromobility, and public transit, for global operations by 2040, alongside net-zero emissions in all internal operations. Services such as Uber Green provide consumers with sustainable transportation options. Collaborations with automakers under the Clean Air Plan facilitate driver transitions to electric vehicles, accelerating the path to zero-carbon goals. | Ride sharing services for commuting |
| Chunghwa Telecom | Emphasizing technological innovation to reduce carbon emissions, the company employs energy-efficient equipment and develops advanced technologies like all-optical and wireless networks (IOWN) to achieve more energy-efficient and stable solutions. It also participates in the international Carbon Disclosure Project (CDP), collaborating with suppliers to reduce emissions, promoting low-carbon office environments, expanding renewable energy procurement, constructing solar farms, and establishing green base stations. Biodiversity is further supported through afforestation efforts. | Telecommunication services |
| POYA | Energy conservation and carbon reduction targets include promoting efficient electricity usage, implementing centralized logistics operations, and advancing solar energy projects to cut energy consumption and greenhouse gas emissions. Water resource management is actively pursued, alongside paper-saving initiatives using recycled and renewable packaging materials to lessen environmental impacts. Additionally, marine conservation efforts include dedicated stores promoting ocean-friendly products, raising public awareness of marine protection. | Procurement of necessary company supplies |
| Taiwan Railway | Aspire to adopt diverse energy measures, enhance train capacity, build comprehensive rail networks, and integrate with other public transportation systems to realize green, low-carbon transit solutions. | Public transportation services for commuting |
| Taiwan High Speed Rail | Introducing low-carbon, low-emission, and high-energy-efficiency trains. Install renewable energy at major stations to optimize energy usage and establish low-carbon green stations. Efforts to improve water systems, reduce water usage, increase waste recycling rates, and implement noise and vibration management further alleviate environmental burdens. | Public transportation services for commuting |

7.2.2 Social Evaluation of Suppliers

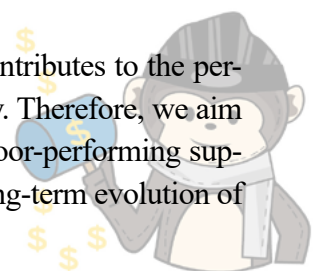
In 2023, We haven't addressed this part due to the challenges in identifying the social impacts of suppliers. A review is planned for 2024 through the preparation of a sustainability report. Currently, Astray focuses on prioritizing small and medium-sized suppliers and reduce reliance on large corporations. Additionally, social standards have been established to evaluate whether suppliers have implemented measures to mitigate social impacts or promote positive influence. By 2023, 100% of potential suppliers were selected using these standards before collaboration. The following examples illustrate our commitment to social evaluation of suppliers.

| Suppliers | Measures to mitigate social impacts or promote positive influence | Astray's actions |
|-----------------------|--|---|
| Apple | Centering on labor rights, they emphasize employee development by establishing education platforms and ensuring the highest standards for personnel and environmental conditions, including fair wages, reasonable working hours, and health and safety. Through initiatives like Employee Giving, they also contribute to social engagement and community support. | Choose their products as company-issued mobile phones. |
| Acer | Uphold human rights and collaborate with suppliers to achieve sustainability goal through a responsible supply chain management mechanism. Fair treatment and respect for employees, along with creating safe and healthy work environments, are priorities. Efforts also extend to promoting digital inclusion and social welfare for a sustainable society. | Choose their products as company-issued laptops. |
| GREENVINES | Through multi-stakeholder collaboration, they aim to create a flexible and inclusive work environment. Internally, they develop "learning organizations," while externally supporting programs such as School 28 to cultivate exceptional social talents. | Procured fragrance bottles with natural ingredients and environmentally friendly packaging materials as gifts to reward employees. |
| LINE | Strive to build social resilience, implement digital governance, and drive talent development, adhering to the principle of leveraging technology and influence to address societal issues. This includes cybersecurity management and digital accountability initiatives. Internally, they promote a diverse and inclusive work culture, and externally, they nurture young talent to realize societal value. | Astray's official LINE account |
| Microsoft | Respect and advocate human rights, establishing a complete and ethical supply chain. Their commitments focus on expanding opportunities, building trust, protecting fundamental rights, and promoting sustainability to create socially responsible technological innovations. | Choose their operating systems for company-issued laptops |
| First Commercial Bank | Foster a gender-equal and friendly workplace and actively participate in social welfare activities, supporting vulnerable groups and nurturing diverse talents. Living Green credit cards are issued, with cashback donations to support social sustainability initiatives. | Use First Commercial Bank as the payroll account and provide employees with the option to choose digital accounts, thereby reducing carbon emissions from paper passbooks and account statements. |
| Microsoft | Respect and advocate human rights, establishing a complete and ethical supply chain. Their commitments focus on expanding opportunities, building trust, protecting fundamental rights, and promoting sustainability to create socially responsible technological innovations. | Choose their operating systems for company-issued laptops |

| Suppliers | Measures to mitigate social impacts or promote positive influence | Astray's actions |
|------------------------|---|---|
| Meta | Respect and advocate human rights, establishing a complete and ethical supply chain. Their commitments focus on expanding opportunities, building trust, protecting fundamental rights, and promoting sustainability to create socially responsible technological innovations. | Choose thier operating systems for company-issued laptops |
| MOMO | Promote labor rights and create diverse, equitable workplace environments while working with suppliers to uphold human rights. Through the influence of e-commerce platforms, they drive digital fundraising and support public welfare and sports culture. | Procurement of necessary company supplies |
| UBER | Uphold human, labor, and civil rights, ensuring the safety and well-being of drivers and passengers. They advocate for diversity, gender equality, and anti-racism, integrating these values into sustainable practices. | Ride sharing services for commuting |
| Chunghwa Telecom | Implement sustainability training for employees through environmental education and ESG courses. Prioritize gender equality and diversity to create a positive work environment. Externally, they support digital equity, empower SMEs, and strengthen the digital capabilities of local suppliers, creating employment opportunities. | Telecommunication services |
| POYA | Establish human rights policies, working with suppliers to comply with related regulations and create equitable workplaces. Focused on marine conservation, talent cultivation, and community care, they actively participate in community initiatives and provide educational collaboration opportunities to fulfill social responsibilities. | Procurement of necessary company supplies |
| Taiwan Railway | Introduce Safety Management Systems (SMS) and third-party evaluations to build a robust safety framework and culture. A competency-based training system is in place to foster skills, and they create inclusive work environments. Externally, they promote railway tourism to stimulate regional revitalization, boost local economies, and support balanced urban-rural development. | Public transportation services for commuting |
| Taiwan High Speed Rail | Internally, they prioritize employee career development and safe, healthy workplaces. Externally, they collaborate with academia to nurture talent and support underprivileged groups. Sustainable supply chain management mechanisms are established to enhance the capabilities of local suppliers, creating employment opportunities through regional integration | Public transportation services for commuting |

Additionally, we take proactive steps to understand the working conditions of workers within our supply chain and take action accordingly. If work is being performed outside appropriate systems and legal frameworks, we will provide access to relevant legal consultation services. Should working conditions fail to meet international labor standards or national labor laws, we will require suppliers to prepare sustainability reports that publicly disclose their working conditions for public review. For workers performing tasks from home within the supply chain, we enforce contractual requirements to ensure their personal safety.

We are also mindful that collaborating with unethical suppliers contributes to the persistence of substandard practices, which negatively impacts society. Therefore, we aim to establish a sustainable supplier screening system to eliminate poor-performing suppliers and encourage ethical businesses, fostering a positive and long-term evolution of the commercial market.



8 Environment

8.1 Climate Change and Mitigation Strategies

8.2 Energy Management

8.3 Greenhouse Gas Emissions

8.4 Water Resource and Waste Management



When the tide goes out, we discover who isn't wearing pants; to seek the truth, we must slow down climate change.

8 Environment

8.1 Climate Change and Mitigation Strategies

As a management consulting firm, Astray faces relatively smaller risks and fewer profit opportunities stemming from climate change compared to other industries. As a newly established startup, we plan to conduct a more detailed review in 2024, following our first full year of operation. This review will include assessing climate change risks and opportunities, identifying their potential impacts on our operations, and evaluating financial implications. We will also formulate more comprehensive action strategies and monitor their effectiveness. Our goal is to strengthen the company's resilience to climate change while minimizing any financial losses.



8.2 Energy Management

Given our predominantly remote work model and the nature of our consulting services, our energy usage primarily comes from co-working spaces. However, we were unable to obtain energy consumption data for our co-working spaces in 2023, making it impossible to report precise figures on energy usage and consumption. Moving forward, we aim to select working spaces that can provide complete data to enhance the transparency of our reporting.

8.3 Greenhouse Gas Emissions

Astray conducted carbon accounting in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard) and the Greenhouse Gas Protocol Value Chain (Scope 3) Accounting and Reporting Standard (GHG Protocol Value Chain Standard), both of which are part of the Greenhouse Gas Protocol developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Additionally, we follow the 2023 greenhouse gas emissions inventory guidelines issued by the Ministry of Environment, using the operational control approach to assess emissions for 2023. This assessment provides a baseline for future carbon reduction strategies. As this is Astray's first year of operation, we plan to use 2023 as the baseline year and work to improve our carbon emissions performance.

| Items | | Total(tCO ₂ e) |
|---|---|---------------------------|
| Scope 1 : direct emissions | | |
| Scope 2: indirect emissions from the generation of purchased energy | | |
| Scope 3 : Other indirect emissions | Category 1: Purchased goods and services | 1.2552063 |
| | Category 2: Capital goods | NA |
| | Category 3 : Fuel- and energy-related activities (not included in scope 1 or scope 2) | 0.9110692 |
| | Category 4: Upstream transportation and distribution | NA |
| | Category 5: Waste generated in operations | NA |
| | Category 6: Business travel | 1.87624807 |
| | Category 7: Employee commuting | 0.006762 |
| | Category 8: Upstream leased assets | NA |
| | Category 9: Downstream transportation and distribution | NA |
| | Category 10 : Processing of sold products | NA |
| | Category 11: Use of sold products | NA |
| | Category 12: End-of-life treatment of sold products | NA |
| | Category 13: Downstream leased assets | NA |
| | Category 14: Franchises | NA |
| | Category 15: Investments | NA |
| Total emissions | | 4.04928557 |

* Note 1: The gases included in the calculation encompass carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). Biogenic CO₂ emissions are also included in the assessment.

* Note 2: Greenhouse gas emissions are accounted for using the operational control approach. The calculation method follows the emissions factor approach, where emissions are determined by multiplying activity data by corresponding carbon emission factors. Emission factors are sourced from: (1) The Ministry of Environment's Carbon Footprint Information Database; (2) Supplier-provided data verified by third-party auditors. The global warming potential (GWP) values used are based on the Fifth Assessment Report (AR5) issued by the United Nations Intergovernmental Panel on Climate Change (IPCC).

The scope of the inventory includes scope 1 (direct emissions from owned or controlled sources), scope 2 (indirect emissions from the generation of purchased energy), and scope 3 (all other indirect emissions that occur in the value chain). Due to our predominantly remote work model, no scope 1 greenhouse gas emissions were generated. For scope 2 emissions, data could not be reported for 2023 as information on energy consumption from our co-working spaces was unavailable. Moving forward, we plan to select working spaces that can provide comprehensive data. Scope 3 emissions were primarily categorized under activities in Category 1, Category 3, Category 6, and Category 7.

Emissions of Category 1 primarily stemmed from mailing services, bank counter services, and electronic equipment purchases. Emissions from Category 3 were generated from gasoline consumption for transportation. Category 6 represents the largest source of carbon emissions, primarily from taxis, railways, intercity buses, and ride sharing services. Emissions from Category 7 arose from employees driving to in-person interviews.

GHG emissions intensity

| emissions intensity (tCO ₂ e/capita) | emissions intensity (tCO ₂ e/million dollars) |
|--|---|
| 0.21 | 1.65 |

* Note 1: Greenhouse gas emissions are calculated based on the sum of Scope 3, Categories 1, 3, 6, and 7. The gases included in the calculation encompass carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). Biogenic CO₂ emissions are also included.

* Note 2: Greenhouse gas emission intensity is calculated based on the 2023 workforce of 19 employees.

* Note 3: Greenhouse gas emission intensity is calculated based on the consolidated revenue of NT\$2,448,822 for 2023.

Since Astray operates primarily in a near-complete remote work model, employee commuting-related emissions are significantly reduced. For in-person gatherings, the company evaluates potential meeting locations based on the total distance employees would need to travel. For payroll accounts, we use services from First Commercial Bank. Digital accounts are offered as a payroll option, reducing emissions from paper passbooks and statements. Employees can also track their consumption-based carbon footprint to identify habits for reducing unnecessary greenhouse gas emissions. Additionally, our podcast show uses online recordings to minimize carbon emissions from in-person interactions between staff and guests.

In 2023, we have an already very low per capita emission (including founders) of 0.2 tCO₂e, future carbon reduction plans will primarily focus on adjusting business travel. Efforts include planning business trips based on client locations before initiating business development and recruiting representatives locally. Based on the 2023 carbon inventory results, hotspots were identified as Category 1 (mailing) and Category 6 (business travel). Accordingly, three reduction strategies have been proposed to achieve future carbon reduction goals:

- (1) Reduce physical mailing frequency by utilizing email, cloud-based platforms, and other digital means for document transmission.
- (2) Minimize business travel and prioritize online meetings as alternatives.
- (3) For necessary commutes, prefer Taiwan Railway, taxis, or ride sharing services over Taiwan High Speed Rail.

Furthermore, under the Montreal Protocol, Taiwan reduced Halon consumption to zero in 1994 and phased out chlorofluorocarbon (CFC) consumption by 1996. It has frozen the consumption of hydrochlorofluorocarbons (HCFCs) to baseline levels (638.156 ODP tons) and gradually reduced it to 0.5% (3.191 ODP tons) as of 2020, exclusively for maintenance of pre-existing refrigeration and air-conditioning equipment. Taiwan ceased the production of ozone-depleting substances (ODS) in 2006. Currently, HCFCs and methyl bromide are the only imported substances under regulatory allocation and permitting systems. The phase-out goal for HCFCs is complete elimination of consumption by 2030, while methyl bromide is restricted to quarantine and pre-shipment (QPS) applications. After comprehensive evaluation, Astray found no potential for ODS emissions or significant emissions of nitrogen oxides (NO_x), sulfur oxides (SO_x), or other notable gases in 2023. Moving forward, supplier selection will consider whether suppliers have installed air pollution control equipment and included it within the assurance scope of their sustainability reports.

8.4 Water Resource and Waste Management

Due to an almost fully remote work model and our provision of consulting services, water usage mainly relies on the facilities of the co-working spaces. However, because we were unable to obtain water usage data from the co-working spaces for 2023, we are unable to provide specific information on water resource management.

Regarding waste management, as we are a management consulting firm and operate in a fully remote work mode, only a small amount of paper waste from photocopying is generated, with no industrial waste produced. In 2023, there were four records of photocopy paper, generating a total of 0.00002 metric tons of general waste, with no significant waste-related impacts identified.

For the general waste produced in the co-working space, due to the lack of complete data, we are also unable to provide detailed disclosures. Moving forward, we will strive to select working spaces that can offer complete information, with the goal of increasing the transparency of our reporting.



Appendix

GRI Standards Index

The Ten Principles of the UN Global Compact

HKEX ESG Reporting Guide

SASB Index

UN Guiding Principles on Business and Human Rights

TNFD (Taskforce on Nature-related Financial Disclosures) Index

IFRS S2 INDEX

Independent Auditors' Limited Assurance Report
on Sustainability Report

Independent Auditors' Limited Assurance Report
on Greenhouse Gas Statement

AA1000 Verification Opinion



GRI content index

| GRI content index | | | | | | | |
|-----------------------------------|--|--|---------------------------------|--------|------------------|-----------------------------|--|
| Statement of use | | Astray Square has reported in accordance with the GRI Standards for the period 2023/02/03 to 2023/12/31. | | | | | |
| GRI 1 used | | GRI 1 : Foundation 2021 | | | | | |
| Applicable GRI Sector Standard(s) | | No applicable sector standards available | | | | | |
| | | | | | | | |
| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. | |
| | | | REQUIRE- MENT(S) OMMITTED | REASON | EXPLANA- TION | | |
| General Disclosures | | | | | | | |
| GRI 2:General Disclosures 2021 | 2-1 Organizational details | 5 | | | | | |
| | 2-2 Entities included in the organization’s sustainability reporting | 1 | | | | | |
| | 2-3 Reporting period, frequency and contact point | 2 | | | | | |
| | 2-4 Restatements of information | 1 | | | | | |
| | 2-5 External assurance | 2 | | | | | |
| | 2-6 Activities, value chain and other business relationships | 5, 69 | | | | | |
| | 2-7 Employees | 46-47 | | | | | |
| | 2-8 Workers who are not employees | 50 | | | | | |
| | 2-9 Governance structure and composition | 60-61 | | | | | |
| | 2-10 Nomination and selection of the highest governance body | 61 | | | | | |
| | 2-11 Chair of the highest governance body | 62 | | | | | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 62 | | | | | |
| | 2-13 Delegation of responsibility for managing impacts | 62 | | | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | 1 | | | | | |
| | 2-15 Conflicts of interest | 62 | | | | | |
| | 2-16 Communication of critical concerns | 27-33 | | | | | |
| | 2-17 Collective knowledge of the highest governance body | 38 | | | | | |
| | 2-18 Evaluation of the performance of the highest governance body | 42 | | | | | |
| | 2-19 Remuneration policies | 50 | | | | | |
| | 2-20 Process to determine remuneration | 50 | | | | | |
| | 2-21 Annual total compensation ratio | 50 | | | | | |
| | 2-22 Statement on sustainable development strategy | 6-20 | | | | | |
| | 2-23 Policy commitments | 36 | | | | | |
| | 2-24 Embedding policy commitments | 36 | | | | | |
| | 2-25 Processes to remediate negative impacts | 36 | | | | | |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. |
|------------------------------------|--|----------|------------------------|--------|-------------|-----------------------------|
| | | | REQUIREMENT(S) OMMITED | REASON | EXPLANATION | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 51, 58 | | | | |
| | 2-27 Compliance with laws and regulations | 62 | | | | |
| | 2-28 Membership associations | 5 | | | | |
| | 2-29 Approach to stakeholder engagement | 21-22 | | | | |
| | 2-30 Collective bargaining agreements | 51 | | | | |
| Material Topics | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | 23-24 | | | | |
| | 3-2 List of material topics | 25 | | | | |
| | 3-3 Management of material topics | 26-33 | | | | |
| Biodiversity | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 101: Biodiversity 2024 | 101-1 Policies to halt and reverse biodiversity loss | | | | | |
| | 101-2 Management of biodiversity impacts | | | | | |
| | 101-3 Access and benefit-sharing | | | | | |
| | 101-4 Identification of biodiversity impacts | | | | | |
| | 101-5 Locations with biodiversity impacts | | | | | |
| | 101-6 Direct drivers of biodiversity loss | | | | | |
| | 101-7 Changes to the state of biodiversity | | | | | |
| | 101-8 Ecosystem services | | | | | |
| Economic Performance | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | 64 | | | | |
| | 201-2 Financial implications and other risks and opportunities due to climate change | 76 | | | | |
| | 201-3 Defined benefit plan obligations and other retirement plans | 52 | | | | |
| | 201-4 Financial assistance received from government | 64 | | | | |
| Market Presence | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | 54 | | | | |
| | 202-2 Proportion of senior management hired from the local community | 47 | | | | |
| | | | | | | |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. |
|---|---|----------|---------------------------------|--------|------------------|-----------------------------|
| | | | REQUIRE- MENT(S) OMMITTED | REASON | EXPLANA- TION | |
| Market Presence | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | | | | | |
| | 202-2 Proportion of senior management hired from the local community | | | | | |
| Indirect Economic Impacts | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | | | | | |
| | 203-2 Significant indirect economic impacts | | | | | |
| Procurement Practices | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | 70 | | | | |
| Anti-corruption | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | 63 | | | | |
| | 205-2 Communication and training about anti-corruption policies and procedures | 63 | | | | |
| | 205-3 Confirmed incidents of corruption and actions taken | 63 | | | | |
| Anti-competitive | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | | | | | |
| Tax | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 207: Tax 2019 | 207-1 Approach to tax | | | | | |
| | 207-2 Tax governance, control, and risk management | | | | | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | | | | | |
| | 207-4 Country-by-country reporting | | | | | |
| | | | | | | |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. |
|-----------------------------------|---|-------------------------|--|--------|------------------|-----------------------------|
| | | | REQUIRE- MENT(S) OMMITTED | REASON | EXPLANA- TION | |
| Materials | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 301: Materials2016 | 301-1 Materials used by weight or volume | | | | | |
| | 301-2 Recycled input materials used | | | | | |
| | 301-3 Reclaimed products and their pack- aging materials | | | | | |
| Energy | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | | Information unavailable/ incomplete | | | |
| | 302-2 Energy consumption outside of the organization | | | | | |
| | 302-3 Energy intensity | | | | | |
| | 302-4 Reduction of energy consumption | | | | | |
| | 302-5 Reductions in energy requirements of products and services | | | | | |
| Water and Effluents | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | | Information unavailable/ incomplete | | | |
| | 303-2 Management of water discharge-related impacts | | | | | |
| | 303-3 Water withdrawal | | | | | |
| | 303-4 Water discharge | | | | | |
| | 303-5 Water consumption | | | | | |
| Emissions | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | No Scope 1GHG emissions | Not applicable | | | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | | Information unavailable/incomplete | | | |
| | 305-3 Other indirect (Scope 3) GHG emissions | 76-78 | | | | |
| | 305-4 GHG emissions intensity | 78 | | | | |
| | 305-5 Reduction of GHG emissions | 78-79 | | | | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | 79 | | | | |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 79 | | | | |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. |
|---|---|---|------------------------------------|--------|------------------|-----------------------------|
| | | | REQUIRE- MENT(S) OMMITTED | REASON | EXPLANA- TION | |
| Effluents and Waste | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 306: Effluents and Waste 2020 | 306-1 Waste generation and significant waste-related impacts | 80 | | | | |
| | 306-2 Management of significant waste-related impacts | | Information unavailable/incomplete | | | |
| | 306-3 Waste generated | 80 | | | | |
| | 306-4 Waste diverted from disposal | | Information unavailable/incomplete | | | |
| | 306-5 Waste directed to disposal | | | | | |
| Supplier Environmental Assessment | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | 71-72 | | | | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | 71 | | | | |
| Employment | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 45-48 | | | | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 51-52 | | | | |
| | 401-3 Parental leave | 51 | | | | |
| Labor/Management Relations | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 402: Labor/Management Relations 2016 | 402-1 Minimum notice periods regarding operational changes | | | | | |
| Occupational Health and Safety | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | No Occupational health and safety management system | Not applicable | | | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 43 | | | | |
| | 403-3 Occupational health services | 44 | | | | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 43 | | | | |
| | 403-5 Worker training on occupational health and safety | 43 | | | | |
| | 403-6 Promotion of worker health | 44 | | | | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 43 | | | | |
| | 403-8 Workers covered by an occupational health and safety management system | No Occupational health and safety management system | | | | |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. |
|--|--|---------------|---------------------------------|--------|------------------|-----------------------------|
| | | | REQUIRE- MENT(S) OMMITTED | REASON | EXPLANA- TION | |
| | 403-9 Work-related injuries | 44-45 | | | | |
| | 403-10 Work-related ill health | 44-45 | | | | |
| Training and Education | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 41 | | | | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | 38-39 | | | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 42 | | | | |
| Diversity of governance bodies and employees | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 46, 49, 52-54 | | | | |
| | 405-2 Ratio of basic salary and remuneration of women to men | 55-56 | | | | |
| Non-discrimination | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | 36 | | | | |
| Freedom of Association and Collective Bargaining | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | | | | |
| Child Labor | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | | | | | |
| Forced or Compulsory Labor | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | | | | | |
| Security Practices | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | | | | | |
| Rights of Indigenous Peoples | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | | | | | |

| GRI STANDARD | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF.NO. |
|--|---|----------|---------------------------------|--------|------------------|-----------------------------|
| | | | REQUIRE- MENT(S) OMMITTED | REASON | EXPLANA- TION | |
| Local Communities | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | 58 | | | | |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | 58 | | | | |
| Supplier Social Assessment | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | 73-74 | | | | |
| | 414-2 Negative social impacts in the supply chain and actions taken | 73-74 | | | | |
| Public Policy | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | 58 | | | | |
| Customer Health and Safety | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | | | | | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | | | | | |
| Marketing and Labeling | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | | | | | |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | | | | | |
| | 417-3 Incidents of non-compliance concerning marketing communications | | | | | |
| Customer Privacy | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | | | | | |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | 67 | | | | |





The Ten Principles of the UN Global Compact

| Principle | Corresponding Section | Location | Corresponding GRI Index in this Report |
|---|---|---|---|
| Human Rights | | | |
| Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights. | <p>About This Report</p> <p>About Astray Square</p> <p>1.1 Goals and Strategies for Sustainability</p> <p>1.2 Sustainable Development Goals (SDGs)</p> <p>1.4 Material Topic Assessment and Impact Evaluation</p> <p>2 Human Rights Protection</p> <p>3.3 Employment</p> <p>3.4 Diversity and Equal Opportunity</p> <p>4 Local Community Engagement</p> <p>5.1 Governance Structure</p> <p>5.3 Anti-Corruption and Sincere Management</p> | <p>1, 6-20, 23-33, 36, 46, 49-54, 58, 60-63</p> | <p>GRI 2 General Disclosures 2-9, 2-12, 2-14, 2-19, 2-22, 2-23, 2-26</p> <p>GRI 3 Material Topics 3-1, 3-2, 3-3</p> <p>GRI 205-1</p> <p>GRI 405-1</p> |
| Principle 2: Make sure that they are not complicit in human rights abuses. | <p>1.4 Material Topic Assessment and Impact Evaluation</p> <p>2 Human Rights Protection</p> | <p>23-33, 36</p> | <p>GRI 2 General Disclosures 2-23</p> <p>GRI 3 Material Topics 3-1, 3-2, 3-3</p> |
| Labour | | | |
| Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. | <p>About This Report</p> <p>1.1 Goals and Strategies for Sustainability</p> <p>1.2 Sustainable Development Goals (SDGs)</p> <p>1.4 Material Topic Assessment and Impact Evaluation</p> <p>2 Human Rights Protection</p> <p>3.2 Occupational Health and Safety</p> <p>3.3 Employment</p> <p>4 Local Community Engagement</p> | <p>6-20, 23-24, 26-33, 36, 43-45, 51, 58</p> | <p>GRI 2 General Disclosures 2-22, 2-23, 2-26, 2-30</p> <p>GRI 3 Material Topics 3-1, 3-3</p> <p>GRI 403</p> <p>GRI 406</p> |
| Principle 4: the elimination of all forms of forced and compulsory labor | <p>About Astray Square</p> <p>1.1 Goals and Strategies for Sustainability</p> <p>1.2 Sustainable Development Goals (SDGs)</p> <p>1.4 Material Topic Assessment and Impact Evaluation</p> <p>2 Human Rights Protection</p> <p>3.2 Occupational Health and Safety</p> <p>3.3 Employment</p> | <p>6-20, 23-24, 26-33, 36, 43-45, 51</p> | <p>GRI 2 General Disclosures 2-22, 2-23, 2-30</p> <p>GRI 3 Material Topics 3-1, 3-3</p> <p>GRI 403</p> <p>GRI 406</p> |

| Principle | Corresponding Section | Location | Corresponding GRI Index in this Report |
|---|--|--|--|
| Principle 5: the effective abolition of child labour | About Astray Square 1.1 Goals and Strategies for Sustainability 1.2 Sustainable Development Goals (SDGs) 1.4 Material Topic Assessment and Impact Evaluation 2 Human Rights Protection 3.2 Occupational Health and Safety | 6-20, 23-24, 26-33, 36, 43-45 | GRI 2 General Disclosures 2-22, 2-23 GRI 3 Material Topics 3-1, 3-3 GRI 403 GRI 406 |
| Principle 6: the elimination of discrimination in respect of employment and occupation | About Astray Square 1.1 Goals and Strategies for Sustainability 1.2 Sustainable Development Goals (SDGs) 1.4 Material Topic Assessment and Impact Evaluation 2 Human Rights Protection 3.2 Occupational Health and Safety 3.3 Employment 3.4 Diversity and Equal Opportunity 5.1 Governance Structure | 6-20, 23-24, 26-33, 36, 43-46, 49, 51-54, 55-56, 60-61 | GRI 2 General Disclosures 2-9, 2-22, 2-23, 2-30 GRI 3 Material Topics 3-1, 3-3 GRI 403 GRI 405 GRI 406 |
| Environment | | | |
| Principle 7: Businesses should support a precautionary approach to environmental challenges. | About This Report About Astray Square 1.1 Goals and Strategies for Sustainability 1.2 Sustainable Development Goals (SDGs) 1.4 Material Topic Assessment and Impact Evaluation 2 Human Rights Protection 3.3 Employment 4 Local Community Engagement 5.1 Governance Structure 5.3 Anti-Corruption and Sincere Management 7 Sustainable Supply Chain 8 Environment | 1, 5-20, 23-33, 36, 50-51, 58, 60-63, 69, 70-74, 76-80 | GRI 2 General Disclosures 2-6, 2-9, 2-12, 2-14, 2-19, 2-22, 2-23, 2-26 GRI 3 Material Topics 3-1, 3-2, 3-3 GRI 201-2 GRI 204 GRI 205-1 GRI 302 GRI 303 GRI 305 GRI 306 GRI 308 GRI 414 |
| Principle 8: Undertake initiatives to promote greater environmental responsibility. | About Astray Square 1.1 Goals and Strategies for Sustainability 1.2 Sustainable Development Goals (SDGs) 1.4 Material Topic Assessment and Impact Evaluation 2 Human Rights Protection 7 Sustainable Supply Chain 8 Environment | 5-20, 23-33, 36, 69, 70-74, 76-80 | GRI 2 General Disclosures 2-6, 2-22, 2-23 GRI 3 Material Topics 3-1, 3-2, 3-3 GRI 201-2 GRI 204 GRI 302 GRI 303 GRI 305 GRI 306 GRI 308 GRI 414 |

| Principle | Corresponding Section | Location | Corresponding GRI Index in this Report |
|--|---|---|--|
| Principle 9: Encourage the development and diffusion of environmentally friendly technologies. | About Astray Square 1.1 Goals and Strategies for Sustainability 1.2 Sustainable Development Goals (SDGs) 1.4 Material Topic Assessment and Impact Evaluation 7.1 Current Status of the Supply Chain 8 Environment | 5-20, 25-33, 69, 76-80 | GRI 2 General Disclosures 2-6, 2-22 GRI 3 Material Topics 3-2, 3-3 GRI 201-2 GRI 302 GRI 303 GRI 305 GRI 306 |
| Anti-Corruption | | | |
| Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery. | About This Report 1.4 Material Topic Assessment and Impact Evaluation 2 Human Rights Protection 3.3 Employment 4 Local Community Engagement 5.1 Governance Structure 5.3 Anti-Corruption and Sincere Management | 2, 26-33, 36, 50-51, 58, 60-63 | GRI 2 General Disclosures 2-5, 2-9, 2-12, 2-19, 2-23, 2-26 GRI 3 Material Topics 3-3 GRI 205-1, 205-2, 205-3 |



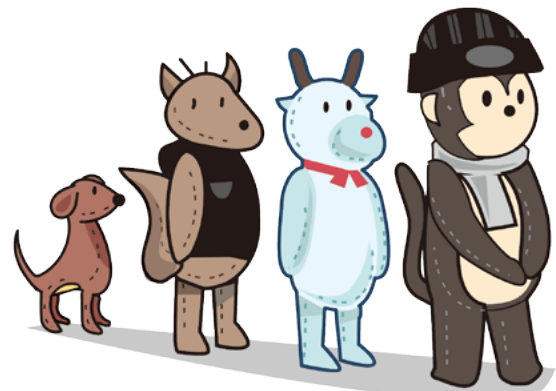
HKEX Environmental, Social and Governance Reporting Guide

| Environmental, Social and Governance | Corresponding GRI Index in this Report | Location |
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| Principle 7 | GRI 1 Foundation 1.1 Purpose of the GRI Standards 1.2 Users Requirement 1: Apply the Reporting principles GRI 2 General Disclosures 2-29 | 21-22 |
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| Environmental, Social and Governance | Corresponding GRI Index in this Report | Location |
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| KPI B2.3 | GRI 3: 3-2, 3-3 GRI 403-1, 403-3, 403-5, 403-7 | 25-33, 43-44 |
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| KPI B3.2 | GRI 404-1 | 41 |
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| Environmental, Social and Governance | Corresponding GRI Index in this Report | Location |
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| Aspect B6: Product Responsibility (General Disclosures) | GRI 3: 3-2, 3-3 GRI 418-1 | 25-33, 67 |
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| KPI B8.1 | GRI 413 | 58 |
| KPI B8.2 | GRI 201-1 | 64 |



SASB Index

1. Sustainability Disclosure Topics & Metrics

| Topic | Code | Category | Metric | Unit of measure | Corresponding GRI Index in this Report | Location |
|----------------------------------|--------------|-------------------------|--|------------------------|---|---------------|
| Data Security | SV-PS-230a.1 | Discussion and Analysis | Description of approach to identifying and addressing data security risks | N/A | GRI 403-3, 403-6 GRI 418 | 44, 67 |
| | SV-PS-230a.2 | Discussion and Analysis | Description of policies and practices relating to collection, usage, and retention of customer information | N/A | GRI 205-2 GRI 418 | 63, 67 |
| | SV-PS-230a.3 | Quantitative | (1) Number of data breaches, (2) percentage that (a) involve customers' confidential business information and (b) are personal data breaches, (3) number of (a) customers and (b) individuals affected | Number, Percentage (%) | GRI 418 (In 2023, there were no complaints regarding customer privacy violations or any incidents of data leakage, theft, or loss of customer information.) | 67 |
| Workforce Diversity & Engagement | SV-PS-330a.1 | Quantitative | Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees | Percentage (%) | GRI 405-1 | 46, 49, 52-54 |
| | SV-PS-330a.2 | Quantitative | (1) Voluntary and (2) involuntary turnover rate for employees | Percentage (%) | GRI 401-1 (In 2023, Astray had a total of 19 employees. As it was our first year of operation, all employees were newly hired, and there was no data on employee departures compared to the previous year.) | 45-48 |
| | SV-PS-330a.3 | Quantitative | Employee engagement as a percentage | Percentage (%) | GRI 2 General Disclosures 2-24, 2-25, 2-30 (Astray established an internal employee mailbox in 2023, with a total of 5 employees submitting feedback. Based on this, the employee participation rate was calculated as: $5/19 = 26.3\%$.) | 36, 51 |

| Topic | Code | Category | Metric | Unit of measure | Corresponding GRI Index in this Report | Location |
|------------------------|--------------|-------------------------|---|-----------------------|--|-----------------------|
| Professional Integrity | SV-PS-510a.1 | Discussion and Analysis | Description of approach to ensuring professional integrity | N/A | GRI 2 General Disclosures 2-15, 2-25, 2-26, 2-27 GRI 205 GRI 413 GRI 418 | 36, 51, 58, 62-63, 67 |
| | SV-PS-510a.2 | Quantitative | Total amount of monetary losses as a result of legal proceedings associated with professional integrity | Presentation currency | GRI 2 General Disclosures 2-27 GRI 205-3 (There were no incidents of bribery or corruption within Astray during 2023.) | 62-63 |

2. Activity Metrics

| Activity Metric | Code | CATEGORY | Unit of measure | Corresponding GRI Index in this Report | Location |
|--|-------------|--------------|-----------------------|--|-----------|
| Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract | SV-PS-000.A | Quantitative | Number | GRI 2 General Disclosures 2-7, 2-8 | 46-47, 50 |
| Employee hours worked, percentage billable | SV-PS-000.B | Quantitative | Hours, Percentage (%) | GRI 2 General Disclosures 2-19 (The three main compensation policies in Astray are fixed monthly salary, hourly wage with monthly payment, and a 5% project signing bonus. Thus, the total working hours of hourly-paid employees with monthly salaries in 2023 amounted to 1,306 hours, all of which were 100% compensated.) | 50 |



United Nations Guiding Principles on Business and Human Rights

The Corporate Responsibility To Respect Human Rights

| Principle | Corresponding GRI Index in this Report | Location |
|---|---|----------------------------------|
| A Foundational Principles | | |
| 11. Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved. | GRI 2 General Disclosures 2-23, 2-24, 2-25 | 36 |
| 12. The responsibility of business enterprises to respect human rights refers to internationally recognized human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work. | GRI 2 General Disclosures 2-23 | 36 |
| 13. The responsibility to respect human rights requires that business enterprises: (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur; (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts. | GRI 2 General Disclosures 2-25 GRI 401 GRI 406 GRI 414 | 36, 45-48, 51-52, 73-74 |
| 14. The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts. | GRI 2 General Disclosures 2-23, 2-24, 2-25 | 36 |
| 15. In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including: (a) A policy commitment to meet their responsibility to respect human rights; (b) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights; (c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute. | GRI 2 General Disclosures 2-23, 2-24, 2-25, 2-26 | 36, 51, 58 |

| Principle | Corresponding GRI Index in this Report | Location |
|--|---|---|
| B Operational Principles | | |
| Policy Commitment | | |
| 16. As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that: (a) Is approved at the most senior level of the business enterprise; (b) Is informed by relevant internal and/or external expertise; (c) Stipulates the enterprise's human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services; (d) Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties; (e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise. | GRI 2 General Disclosures 2-12, 2-14, 2-23, 2-24, 2-25, 2-26, 2-29, 2-30 GRI 202-1 GRI 401 GRI 403-7 GRI 404-2 GRI 405 GRI 406 GRI 413 GRI 414 | 1, 21-22, 36, 38-39, 43,45-49, 51-56, 58, 62, 73-74 |
| Human Rights Due Diligence | | |
| 17. In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Human rights due diligence: (a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships;(b) Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations; (c) Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve. | GRI 2 General Disclosures 2-24, 2-25 GRI 3: 3-1, 3-2, 3-3 GRI 401 GRI 406 GRI 414 | 23-33, 36, 45-48, 51-52, 73-74 |

| Principle | Corresponding GRI Index in this Report | Location |
|--|---|---|
| B Operational Principles | | |
| Policy Commitment | | |
| 18. In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should: (a) Draw on internal and/or independent external human rights expertise; (b) Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation. | GRI 2 General Disclosures 2-24, 2-25, 2-26, 2-29 GRI 3: 3-1, 3-2, 3-3 GRI 413 | 21-33, 36, 51, 58 |
| 19. In order to prevent and mitigate adverse human rights impacts, business enterprises should integrate the findings from their impact assessments across relevant internal functions and processes, and take appropriate action. (a) Effective integration requires that: (i) Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise; (ii) Internal decision-making, budget allocations and oversight processes enable effective responses to such impacts. (b) Appropriate action will vary according to: (i) Whether the business enterprise causes or contributes to an adverse impact, or whether it is involved solely because the impact is directly linked to its operations, products or services by a business relationship; (ii) The extent of its leverage in addressing the adverse impact. | GRI 2 General Disclosures 2-12, 2-23, 2-24, 2-25, 2-30 GRI 3: 3-1, 3-2, 3-3 GRI 406 | 23-33, 36, 51, 62 |
| 20. In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should: (a) Be based on appropriate qualitative and quantitative indicators; (b) Draw on feedback from both internal and external sources, including affected stakeholders. | GRI 2 General Disclosures 2-24, 2-25, 2-26, 2-29, 2-30 GRI 202-1 GRI 403-9, 403-10 GRI 405 GRI 406 GRI 413 GRI 414 | 21-22, 36, 44-46, 49, 51-54, 55-56, 58, 73-74 |

| Principle | Corresponding GRI Index in this Report | Location |
|--|---|-------------------------------|
| B Operational Principles | | |
| Policy Commitment | | |
| 21. In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should: (a) Be of a form and frequency that reflect an enterprise's human rights impacts and that are accessible to its intended audiences; (b) Provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved; (c) In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality. | GRI 2 General Disclosures 2-5, 2-16, 2-23, 2-29, 2-30 | 2, 21-22, 27-33, 36, 51 |
| Remediation | | |
| 22. Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes. | GRI 2 General Disclosures 2-24, 2-25, 2-26 GRI 401 GRI 403 GRI 406 GRI 413 | 36, 43-48, 51-52, 58 |
| Issues of Context | | |
| 23. In all contexts, business enterprises should: (a) Comply with all applicable laws and respect internationally recognized human rights, wherever they operate; (b) Seek ways to honour the principles of internationally recognized human rights when faced with conflicting requirements; (c) Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate. | GRI 2 General Disclosures 2-23, 2-24 GRI 406 | 36 |
| 24. Where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable. | GRI 3: 3-1,3-2, 3-3 | 23-33 |

TNFD (Taskforce on Nature-related Financial Disclosures) Index

| TNFD Recommended Disclosures | | Corresponding GRI Index in this Report | Corresponding Contents in this Report | |
|------------------------------|--|--|--|-----------------------------|
| TNFD Key components | Content | GRI Standard | Chapter | Location |
| Governance | Disclose the organisation's governance of nature-related dependencies, impacts, risks and opportunities. | | | |
| Governance A | Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities. | GRI 2 General Disclosures 2-5, 2-9, 2-12, 2-13, 2-14, 2-19 | About This Report 5.1 Governance Structure 3.3 Employment | 1-2, 50, 60-62 |
| Governance B | Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities | GRI 2 General Disclosures 2-13, 2-24 GRI 3: 3-3 | 2 Human Rights Protection 1.4 Material Topic Assessment and Impact Evaluation 5.1 Governance Structure | 26-33, 36, 62 |
| Governance C | Describe the organization's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organization's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities. | GRI 2 General Disclosures 2-12, 2-22, 2-23, 2-24, 2-25, 2-26, 2-28, 2-29 GRI 3: 3-1, 3-3 | About Astray Square 1 Vision and Commitment to Sustainable Development 2 Human Rights Protection 3.3 Employment 4 Local Community Engagement 5.1 Governance Structure | 5-24, 26-33, 36, 51, 58, 62 |
| Strategy | Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organization's business model, strategy and financial planning where such information is material. | | | |
| Strategy A | Describe the nature-related dependencies, impacts, risks and opportunities the organization has identified over the short, medium and long term. | GRI 3: 3-3 | 1.4 Material Topic Assessment and Impact Evaluation | 26-33 |
| Strategy B | Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organization's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place. | GRI 3: 3-3 GRI 201-2 GRI 308 | 1.4 Material Topic Assessment and Impact Evaluation 7.2 Supplier Selection and Management 8.1 Climate Change and Mitigation Strategies | 6-33, 71-72, 76 |
| Strategy C | Describe the resilience of the organization's strategy to nature-related risks and opportunities, taking into consideration different scenarios. | GRI 201-2 | 8.1 Climate Change and Mitigation Strategies | 76 |
| Strategy D | Disclose the locations of assets and/or activities in the organization's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations. | GRI 2 General Disclosures 2-1, 2-6 | About Astray Square 7.1 Current Status of the Supply Chain | 5, 69 |

| TNFD Recommended Disclosures | | Corresponding GRI Index in this Report | Corresponding Contents in this Report | |
|----------------------------------|---|--|--|--------------|
| TNFD Key components | Content | GRI Standard | Chapter | Location |
| Risk and Impact Management | Describe the processes used by the organization to identify, assess, prioritize and monitor nature-related dependencies, impacts, risks and opportunities. | | | |
| Risk and Impact Management A(i) | Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its direct operations. | GRI 2 General Disclosures 2-4 GRI 3: 3-1 | About This Report 1.4 Material Topic Assessment and Impact Evaluation | 1, 23-24 |
| Risk and Impact Management A(ii) | Describe the organization's processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s) . | GRI 2 General Disclosures 2-6 GRI 3: 3-1 | About Astray Square 1.4 Material Topic Assessment and Impact Evaluation 7.1 Current Status of the Supply Chain | 5, 23-24, 69 |
| Risk and Impact Management B | Describe the organization's processes for managing nature-related dependencies, impacts, risks and opportunities . | GRI 3: 3-3 | 1.4 Material Topic Assessment and Impact Evaluation | 26-33 |
| Risk and Impact Management C | Describe how processes for identifying, assessing, prioritizing and monitoring nature-related risks are integrated into and inform the organization's overall risk management processes. | GRI 3 1. Guidance to determine material topics Step 3 Assess the Significance of the impacts GRI 3: 3-1 | 1.4 Material Topic Assessment and Impact Evaluation | 23-24 |
| Metrics and Targets | Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities. | | | |
| Metrics and Targets A | Disclose the metrics used by the organization to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process. | - | - | - |
| Metrics and Targets B | Disclose the metrics used by the organization to assess and manage dependencies and impacts on nature | GRI 1 Foundation 3. Reporting in accordance with the GRI Standards 4. Reporting principles GRI 3: 3-3 | 1.4 Material Topic Assessment and Impact Evaluation | 26-33 |
| Metrics and Targets C | Describe the targets and goals used by the organization to manage nature-related dependencies, impacts, risks and opportunities and its performance against these. | GRI 3: 3-3 | 1.4 Material Topic Assessment and Impact Evaluation | 26-33 |

IFRS S2 INDEX

| Core Content | Description | Chapter | Page |
|-----------------|--|--|------|
| Governance | <ul style="list-style-type: none"> The objective of climate-related financial disclosures on governance is to enable users of general purpose financial reports to understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities. Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities | Internal evaluation | - |
| | Climate-related risks and opportunities | | |
| Strategy | <ul style="list-style-type: none"> An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. | 8.1 Climate Change and Mitigation Strategies | 76 |
| | Business model and value chain | | |
| | <ul style="list-style-type: none"> An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. | 8.1 Climate Change and Mitigation Strategies | 76 |
| | Strategy and decision-making | | |
| | <ul style="list-style-type: none"> An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Information about how the entity is resourcing, and plans for resources. | 8.1 Climate Change and Mitigation Strategies | 76 |
| | Financial position, financial performance and cash flows | | |
| | <ul style="list-style-type: none"> The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period(current financial effects). The anticipated effects of climate-related risks and opportunities on the entity's financial performance and cash flows over the short, medium and the long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning(anticipated financial effects). | Internal evaluation | - |
| | Climate Resilience | | |
| Risk Management | <ul style="list-style-type: none"> The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances. In providing quantitative information, the entity may disclose a single amount or a range. Explain how and when the climate-related scenario analysis was carried out. | Internal evaluation | - |
| | <ul style="list-style-type: none"> The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks. | Internal evaluation | - |
| | <ul style="list-style-type: none"> The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities. The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process. | Internal evaluation | - |

| Core Content | Description | Chapter | Page | 頁碼 |
|---------------------|--|--|------------------------------|-------|
| Metrics and Targets | Climate-related metrics | | 8.3 Greenhouse Gas Emissions | 76-79 |
| | Greenhouse Gases | 1.The entity shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as: (1) Scope 1 greenhouse gas emissions ; (2) Scope 2 greenhouse gas emissions ; and (3) Scope 3 greenhouse gas emissions ; 2.For Scope 1 and Scope 2 greenhouse gas emissions disclosed disaggregate emissions between: (1)the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and (2)other investees (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries) | | |
| | Climate-related transition risks | The amount and percentage of assets of business activities vulnerable to climate-related transition risks ; | Internal evaluation | - |
| | Climate-related physical risks | The amount and percentage of assets or business activities vulnerable to climate-related physical risks ; | Internal evaluation | - |
| | Climate-related opportunities | The amount and percentage of assets or business activities aligned with climate-related opportunities ; | Internal evaluation | - |
| | Capital Deployment | The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities; | Internal evaluation | - |
| | Internal carbon prices | The entity shall disclose: 1.an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and 2.the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions; | Internal evaluation | - |
| | Remuneration | The entity shall disclose: 1.a description of whether and how climate-related considerations are factored into executive remuneration; and the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations. | Internal evaluation | - |
| | Climate-related targets | | 8 Environment | 76-80 |
| | • An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. | | | |
| | • An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target. | | 8 Environment | 76-80 |
| | • An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity’s performance. | | 8.3 Greenhouse Gas Emissions | 76-79 |

Independent Auditors' Limited Assurance Report on Sustainability Report



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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Astray square Inc.,

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Astray square Inc., ("the Company") for the year ended December 31, 2023.

Subject Matter Information and Applicable Criteria

See Appendix for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained

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than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected.

The procedures we performed include, but not limited to:

- Obtain and review Sustainability Report.
- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, re-performance, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory

requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Ariel Ting.

Integritas CPA Firm
Taipei, Taiwan
Republic of China

Ariel Ting

November 30, 2024

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

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Appendix 1

The Subject Matter Information

| Num ber | Target Information | Applicable Standards | Page |
|------------|--|---|-------|
| 1 | In 2023, no incidents of discrimination or sexual harassment occurred. | The total number of discrimination or sexual harassment incidents that occurred at Astray in 2023 | 36 |
| 2 | In 2023, the total training hours amounted to 2,850 hours, with an average of 142.5 hours of training per employee. | The total training hours for all Astray employees in 2023, and the average training hours per employee. | 41 |
| 3 | In 2023, all 19 employees underwent regular performance and career development reviews, with a 100% completion rate. | The total number and percentage of employees who underwent regular performance and career development reviews at Astray in 2023. | 42 |
| 4 | No recordable cases of occupational illnesses occurred at Astray Square in 2023. | The number and rate of occupational injuries for employees paid hourly on a monthly basis and non-employees whose work is controlled by Astray, as well as the number of occupational disease cases recorded by Astray in 2023. | 44-45 |
| 5 | At Astray, over 90% of our employees are under 40 years old. | The percentage of people in different age groups at Astray in 2023. | 53-54 |
| 6 | In 2023, more than half of Astray's team members were female employees | The percentage of employees of different genders at Astray in 2023. | 46 |
| 7 | In 2023, the basic salary of female employees without guaranteed working hours was 5% higher than that of male employees. For other employee categories, the basic salary of female employees was 6% higher than that of male employees. | In 2023, the basic salary ratio of female employees to male employees for each employee category | 56 |
| 8 | In 2023, Astray donated NT\$100,000 to National Cheng Kung University. | The donation amount to National Cheng Kung University in 2023. | 58 |
| 9 | In 2023, Astray reported no violations of laws or regulations. | The total number of violations of laws or regulations by Astray in 2023 | 62 |
| 10 | There were no incidents of bribery or corruption within Astray during 2023. | The total number of confirmed corruption incidents at Astray in 2023. | 63 |
| 11 | In 2023, there were no complaints regarding customer privacy violations or any incidents of data leakage. | The total number of confirmed incidents of customer privacy violations at Astray in 2023, as well as the total number of | 67 |

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| Num ber | Target Information | Applicable Standards | Page |
|------------|---|---|-------|
| | theft, or loss of customer information. | confirmed incidents of information leakage, theft, or loss of customer data. | |
| 12 | In 2023, 72% of our procurement budget was allocated to local suppliers | The proportion of the procurement budget spent on local suppliers by Astray in 2023. | 70 |
| 13 | In 2023, Astray did not identify any significant negative environmental impacts within its supply chain. | In 2023, Astray established environmental standards to investigated whether suppliers had implemented any measures to reduce environmental impacts or promote positive effects. | 71 |
| 14 | By 2023, 100% of potential suppliers were selected using these standards before collaboration. | In 2023, Astray established social standards to investigated whether suppliers had implemented any measures to reduce social impacts or promote positive effects. | 73 |
| 15 | In 2023, we have an already very low per capita emission (including founders) of 0.2 tCO ₂ e | The greenhouse gas emission intensity of Astray in 2023. | 78-79 |
| 16 | In 2023, there were no significant waste-related impacts identified. | In 2023, there were no industrial waste produced in Astray. Only four records of photocopy paper, generating a total of 0.00002 metric tons of general waste. | 80 |
| 17 | Hosted the podcast show which consistently ranks first on Apple Podcast under the keyword "sustainability." | The 2023 podcast "Sustainability" keyword search results. | 6 |

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Independent Auditors' Limited Assurance Report on Greenhouse Gas Statement



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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Astray square Inc.,

We have undertaken a limited assurance engagement on the Greenhouse Gas Statement of Astray square Inc., ("the Company") for the year ended December 31, 2023. This greenhouse gas statement can be found on pages 76 to 79 of the Sustainability Report of Astray square Inc.,

Responsibilities of Management

The responsibility of Astray square Inc., is based on the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard) and the Greenhouse Gas Protocol Value Chain (Scope 3) Accounting and Reporting Standard (GHG Protocol Value Chain Standard), both of which are part of the Greenhouse Gas Protocol developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Additionally, we follow the 2023 greenhouse gas emissions inventory guidelines issued by the Ministry of Environment, using the operational control approach to assess emissions for 2023. This assessment provides a baseline for future carbon reduction strategies. As this is Astray's first year of operation, we plan to use 2023 as the baseline year and work to improve our carbon emissions performance. The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

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Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3410 "Greenhouse Gas Statement Confirmation Case" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject the Greenhouse Gas Statement of Astray square Inc. is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

In accordance with the provisions of Assurance Standard No. 3410, the work of this limited assurance case includes the evaluation of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard) and the Greenhouse Gas Protocol Value Chain (Scope 3) Accounting and Reporting Standard (GHG Protocol Value Chain Standard). The appropriateness of preparing greenhouse gas statements, assessing the risk of material inaccuracies in greenhouse gas statements due to fraud or error, and making adjustments to the assessed risks in each case Provide necessary responses and evaluate the overall expression of the greenhouse gas statement. Regarding risk assessment procedures (including understanding of

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internal controls) and procedures for responding to the assessed risks, the scope of cases with limited certainty is significantly smaller than that of cases with reasonable certainty.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Read 8.3 Greenhouse Gas Emissions in the Sustainability Report
- Through inquiries, we obtained an understanding of the control environment and information related to emissions and reporting of Astray square Inc., but did not evaluate the design of specific control operations and obtain evidence of relevant control implementation and test effectiveness.
- Evaluate the appropriateness and consistency of the evaluation methods established by Astray square Inc., However, the procedures performed did not include testing the information on which the estimates were based and separately constructing the accountants' estimates to evaluate the estimates made by Astray square Inc.,.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, re-performance, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

Based on the procedures performed and the evidence obtained, the accountant did not find that the greenhouse gas statement in the 2023 Sustainability Report of Astray square Inc., failed to comply with the applicable standards in all material respects and required revision of standards.

Our limited assurance conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter information has not been properly prepared, in all material respects, in accordance with the reporting criteria.

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Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Ariel Ting.

Integritas CPA Firm
Taipei, Taiwan
Republic of China

Ariel Ting

November 30, 2024

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail

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Integritas CPA Firm

AA1000 Verification Opinion



Taiwan Architecture & Building Center' s Verification Opinion For Astray Square' s 2023 Sustainability Report

■ Reporting Organization(Responsible Party)

Chinese: 思綴有限公司

English: Astray Square

Address: Chinese: 臺北市松山區復興北路 201 號 4 樓之 1

English: 4F.-1, No. 201, Fuxing N. Rd., Songshan Dist., Taipei City, Taiwan (R.O.C.)

Report version: 2024.Dec.23

■ Responsibilities of the Reporting Organization and Assurance Provider

The declaration organization (responsible party) shall prepare this declaration in accordance with the guidelines GRI: 2021, AA1000AP:2018, and TCFD to ensure fair representation.

The declaration assurance provider shall be responsible for verifying this declaration in accordance with AA1000AS v3:2020 and expressing a verification opinion.

■ Assurance Standards Used

This report provides ESG standard assurance as described below based on the sustainability report assurance rules developed by the Taiwan Architecture & Building Center:

- ☑ Evaluation of report content and associated management systems pursuant to the requirements of AA1000 Assurance Standard (V3) Type 1 Moderate Assurance.
- ☑ Degree of conformity with Accountability Principles (AA1000AP, 2018).
- ☑ AA1000 Stakeholder Engagement (AA1000SES, 2015).
- ☑ Degree of conformity with the GRI Content Index for the identified significant themes and the corresponding GRI Sustainability Reporting Standards series.

■ Nature and Scope of Assurance/Verification

Astray Square commissioned the Taiwan Architecture & Building Center (hereinafter "TABC") to conduct an independent quality assurance verification of Astray Square' s 2023 Sustainability Report.

The scope of assurance includes the data in the text and charts contained within the report according to TABC' s methodology for sustainability report assurance. Based on TABC' s sustainability report assurance methodology, the scope of

assurance includes sampling the text content and data in related appendices, which are included in the report submitted during the on-site verification period.

TABC reserves the right to update the assurance statement from time to time, depending on the degree of differences between the published report content and the agreed standards requirements.

TABC conducted the verification work from December 23, 2024, to January 3, 2025.

The information and content presented in Astray Square's 2023 Sustainability Report are the responsibility of the responsible personnel, the Sustainability Committee, and the Sustainability Management Department of Astray Square.

TABC did not participate in any preparation of the content included in Astray Square's 2023 Sustainability Report.

Our responsibility is to provide verification opinions to all stakeholders of Astray Square regarding the text, data, charts, and statements published within the defined scope of verification.

■ Description of the Assurance Methodology

TABC has developed a set of sustainability report assurance rules based on current best practices—Global Reporting Initiative (GRI) Sustainability Reporting Standards 2021 requirements for accuracy and reliability, as well as AA1000 series standards for assurance levels and principles for assurance providers.

TABC's ESG report verification includes background research prior to verification activities, interviews with employees and senior management at the company's operational site in Taiwan relevant to this verification activity, review of documents and records, and confirmation with external organizations and/or stakeholders related to this assurance activity.

■ Limitations of Assurance and Mitigation Methods

The financial information cited in the report that has been independently audited and the contents related to the Task Force on Climate-related Financial Disclosures (TCFD) mentioned were not traced back to their original data, and opinions on their compliance were not provided during the report assurance process.

■ Statement of Independence and Qualifications

TABC is a certified assurance provider in the field of building-related inspection and testing. Established in 1999 under the guidance of the Ministry of the Interior and inspired by practices from Japan, Korea, and Western countries, TABC specializes

in providing technical services and self-sustaining tasks related to construction and safety. TABC holds a leading position in the world for construction certification and material testing certification in Taiwan. Our services include green building labels and building energy efficiency labels, smart building labels, residential performance evaluation, seismic labels, fire protection labels, low carbon building labels, fire evacuation assessments, new material and construction method evaluation, soundproofing materials evaluation, management system audits, and service verification; audits and training for quality, environment, social, and ethics; as well as assurance verification opinions for environmental reports, social reports, and sustainability reports

The assurance team is composed of members selected based on their knowledge, experience, and qualifications. It includes personnel with AA1000, quality management system, greenhouse gas verification qualifications, lead auditors/verifiers, and those qualified for TABC's sustainability report verification services.

■ Verification/Assurance Opinion

According to the said methodology and the completed verification work, we have achieved the assurance level agreed upon for the information and data accuracy and reliability in Astray Square's 2023 Sustainability Report. We believe Astray Square has provided fair and balanced evidence of its sustainability activities for the period from February 20, 2023, to December 31, 2023.

The assurance team considers the report's content to conform with the core adherence options of the GRI Sustainability Reporting Standards and the requirements of AA1000 AS V3 Type 1 Moderate Assurance Level.

We conducted our verification in accordance with AA1000 AS V3 and ISO17029 guidelines.

1. According to AA1000, we found that the information and content included in the 2023 Sustainability Report issued by Astray Square are reliable and contain no significant misunderstandings or misstatements.

This international standard requires us to adhere to ethical requirements, plan and execute verification to achieve the above assurance level, and ensure that there are no substantial misstatements in this declaration.

■ Inclusivity

Astray Square has shown a strong commitment to inclusivity and stakeholder

engagement. Astray Square has engaged with customers, shareholders, investors, suppliers, employees, government agencies, communities, CSR and ESG experts, and other stakeholders through surveys and other methods. This engagement allows the organization to better understand the issues that concern its stakeholders. We recommend that Astray Square disclose direct two-way engagement activities with stakeholders and the feedback from stakeholders participating in these activities.

■ Materiality

Astray Square has developed and put into place efficient procedures to validate important issues within the company in order to evaluate the substantial economic, environmental, and social impacts as well as the extent of influence on stakeholders' assessments and decisions. These procedures systematically identify and appropriately consider stakeholders' opinions and the enterprise' s sustainability context.

■ Responsiveness

Astray Square has developed and implemented mechanisms to respond to stakeholder concerns and provide comprehensive and appropriate responses to material issues and stakeholder concerns through policies and strategic statements.

■ Impact

Astray Square has identified the impacts of its operational activities on the overall environment through processes, monitors, and measures and evaluated these impacts according to the GRI requirements. The organization has measured these impacts qualitatively or quantitatively through target setting and discloses them appropriately in the report.

Signatory: 



AA1000
Licensed Assurance Provider
000-465



財團法人台灣建築中心
TAIWAN ARCHITECTURE & BUILDING CENTER

New Taipei City, Taiwan

Date: January 3, 2025.

www.tabc.org.tw



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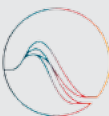
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SCIENCE
BASED
TARGETS



Astray square

