Astray Square's
2024 Sustainability Report

Cover and Backstory

The vastness of the world exceeded Mother Fox's imagination. This time, however, her adventure wasn't a solitary journey. While Mother Fox was still enjoying the sea breeze in the Southern Hemisphere, her companions packed their bags and flew off to different countries. They agreed to bring back the world's diverse landscapes to piece them together into a complete map.

The Wolf and the Hedgehog chose Hokkaido, Japan. Perhaps they chose the north because the atmosphere there was closest to their home, yet with a touch of more refinement and sweetness. Behind the Wolf, the train tracks stretched into the endless snow-covered landscape. He was no longer a hibernating beast, but a traveler who knew how to wait for the train and savor the moment. "The cantaloupes here are sweeter than those in the forest!" the Wolf exclaimed. Sitting by the window and looking at the golden fruit, he was surprised to discover that even the cold earth could nurture such warm sweetness. At the breakfast table, he also tried sticky natto and tamagoyaki. Although the texture made him frown, he knew that was simply the taste of travel.

The night belonged to the adults. In a warm izakaya, a small, prickly figure leaned against the table, staring at a large glass of bubbly, ice-cold beer with eyes filled with longing and curiosity. It was the Hedgehog. "Cheers!" The Wolf raised his glass with a hearty laugh, the golden liquid shimmering under the lights. At that moment, there was no distinction between wild beasts and small animals—only two good friends sharing a tipsy night in a foreign land. They melted away the Hokkaido chill with sips of beer and laughter.

Meanwhile, the Deer flew alone to South Korea. He arrived at a magnificent hall known as the "Starry Sky Library." Instead of trees, there were towering walls of books. Golden Christmas trees shimmered in the high atrium, and the Deer sat on the railing, quietly overlooking the bustling crowd below. In this sea of books, he felt unprecedented peace. He understood that travel was not just about seeing scenery, but also about finding a corner where the soul could find rest in a noisy world. Leaving the world of books behind, the Deer immediately reunited with Mother Fox in Thailand.

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The scene instantly shifted from cold to humid. The two hopped onto a slender wooden boat and cruised through a bustling floating market. Mother Fox's orange ears gleamed in the sunlight as she felt the rhythm of the water lapping against the boat, watching the colorful tropical fruit and flower vendors crisscross the riverbank. “This is completely different from the rivers in the north,” Mother Fox said to the Deer behind her. “The water here is warm.” The Deer nodded. Although tired from his journey from Korea, his weariness vanished into the shimmering water as he traveled with his old friend.

As the seasons changed, the journeys came to an end. When everyone finally gathered, the Wolf proudly opened his suitcase—it was overflowing with trophies! These were the treasures the Wolf and the Hedgehog had painstakingly carried back from Japan. “Wow! This is such a feast!” Everyone sat in a circle—there was the Wolf, who brought the goods; the Hedgehog, with her gentle eyes; the knowledgeable Mother Fox; the bookish Deer; and the curious Monkey and Green Fox peeking out. The small room was overflowing with gifts and laughter.

They shared Japanese snacks while listening to the Deer describe the magnificence of the Korean library and Mother Fox recount the bustling Thai floating market. Looking at her companions, Mother Fox felt a surge of warmth in her heart. She realized that although it is said, “if the heart has no place to rest, everywhere is a place of wandering,” as long as there is a group of friends willing to share stories, the heart has a home. “*A toast to our journey, and a toast to our reunion!*” The night outside the window deepened, but the light inside the room was incredibly bright. They knew this was not the end, but rather a gathering of strength for an even more exciting adventure next time.

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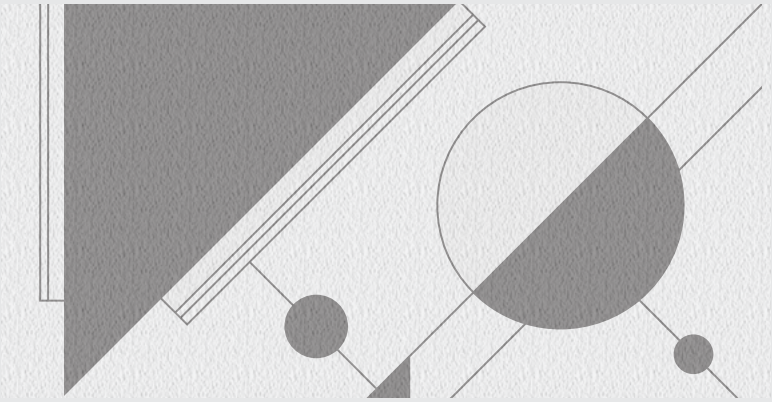

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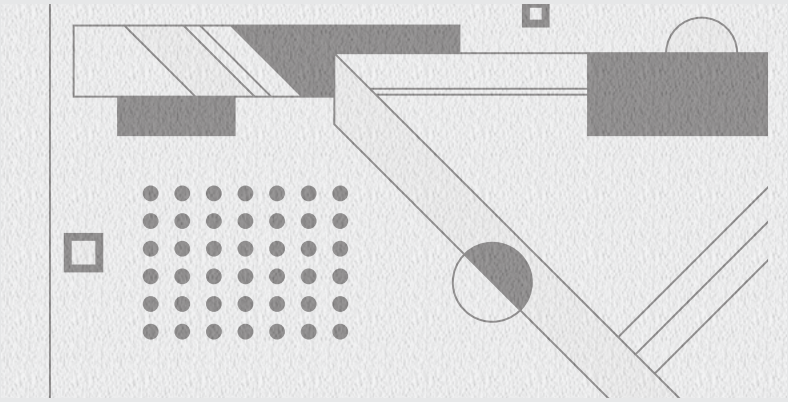

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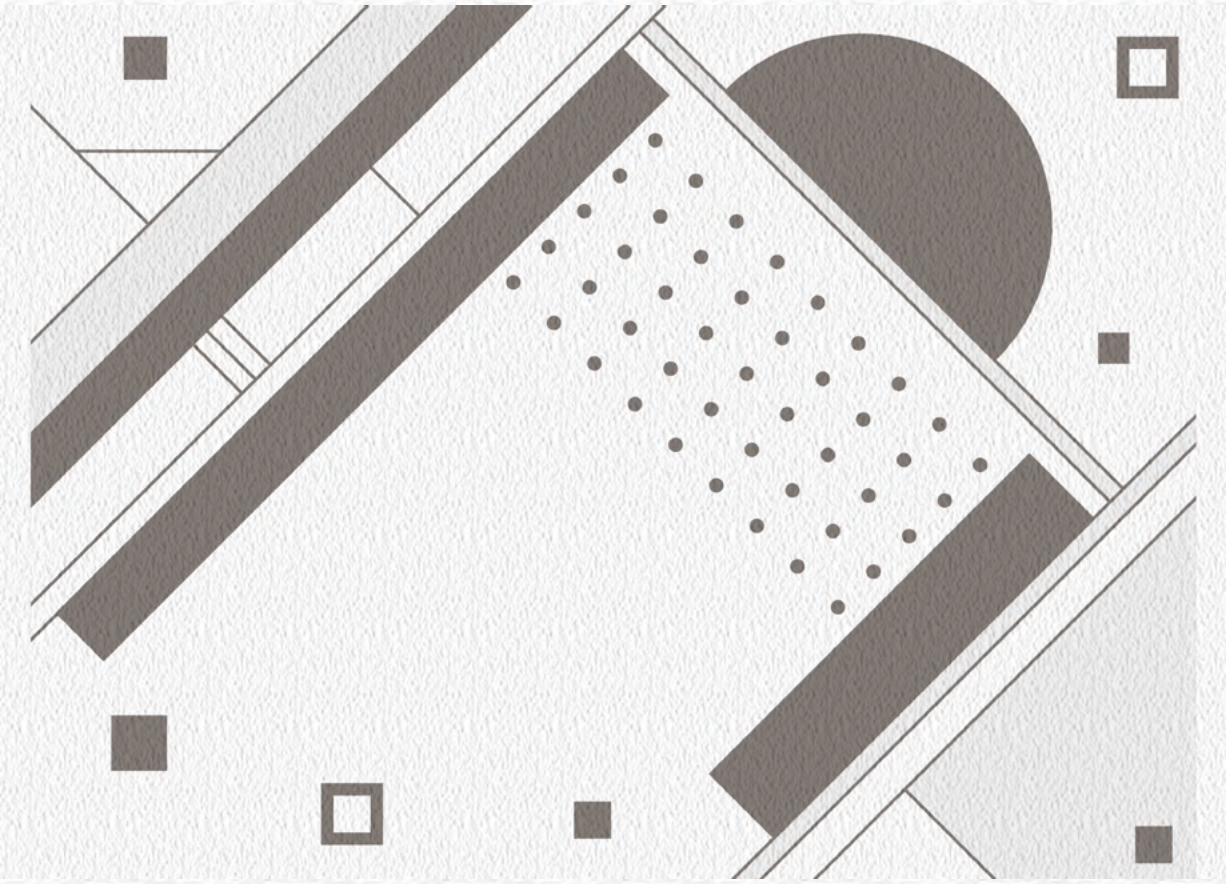

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ABOUT THE REPORT

This report is the second Sustainability Report published by Astray Ltd. (hereinafter referred to as "Astray" or "we"). It aims to review Astray's sustainability efforts in 2024 and present information on stakeholder engagement, sustainability milestones, and more as a reference for future improvement and decision-making.

Scope and Boundary

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

Report Compilation Process and Basis

They reviewed Astray's sustainability efforts in 2024 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. Additionally, it aligns with the guidelines from the Science Based Targets initiative (SBTi) and the Carbon Disclosure Project (CDP).

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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 2024.

Third-Party Assurance

The contents of this report have been verified by Shang Cheng Accounting Firm using the International Standard on Assurance Engagements (ISAE) 3000, issued by the International Auditing and Assurance Standards Board (IAASB), to ensure the reliability of non-financial information. The assurance statement is included in the appendix of this report.

Reporting Period

Since its establishment in 2023, Astray has published a sustainability report annually. The reporting period for this report covers January 1, 2024, to December 31, 2024, which aligns with the coverage period of our financial statements. This report is scheduled for publication on December 25, 2025. Both Traditional Chinese and English versions will be released simultaneously on Astray’s official website and uploaded to the GRI official website. The previous report was issued in December 2024, the current report is published in December 2025, and the next report is scheduled for release in the first quarter of 2026.

Astray square

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Country: Taiwan
Address: 4F-1, No. 201, Fuxing North Road, Songshan District, Taipei City, Taiwan
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Message from our Founder

Dear Colleagues, Partners, and Friends:

As a startup, looking back at the process of publishing Astray's first sustainability report last year, it was, for me, both an unexpected beginning and a profound trial. We understand that a sustainability report is not merely a formality, but a commitment—a pledge to integrate corporate responsibility into every decision and daily action. This commitment also means that, regardless of our resource levels, we must squarely face the expectations and responsibilities regarding our employees, society, and the environment. Astray has consistently dedicated its full efforts to achieving these promised goals.

Over the past year, we have strived to translate Astray's core values into practice, starting from within to build a more resilient organization. In 2023, the average salary increases for employees exceeded 3%, surpassing both the inflation rate and industry standards. This reflects the value we place on our employees and ensures that every colleague's contribution receives a reasonable return. On the social front, we collaborated with the Kanner Foundation of Taiwan to explore possibilities for supporting the career development of individuals with autism. Although our practical execution still has room for improvement in this area, we have taken the first step. Regarding the environment, we continue to optimize employee commuting and business travel to minimize our carbon footprint. We are actively reviewing carbon emissions and have begun considering strategies for internal carbon pricing and investing in carbon sinks, striving toward our 2030 Net Zero goal.

In the process of serving our clients, we observed two major challenges in Taiwan's ESG sector: first, the willingness of SMEs to invest in sustainability remains relatively low; second, the report production process often involves addressing doubts and communication difficulties among the client's entire staff. Astray hopes not only to assist enterprises in complying with regulations but also to identify issues and implement solutions through the sustainability reporting process, thereby facilitating organizational growth, internal communication, and

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change. This means we must invest more effort in building trust within client organizations to enhance transparency. Otherwise, even if a report passes assurance or verification, it will not achieve the level of impact we envision. This philosophy is also reflected in our own operations: faced with rapid market changes and operational pressures, we choose to uphold professionalism and integrity to continuously build influence, rather than pursuing short-term profits.

Looking ahead, Astray intends to actively engage in sustainability services for listed companies. Although this implies facing higher competitive thresholds and operational challenges, we persist in moving forward with professionalism and our core beliefs. We continue to increase our capital while maintaining independent ownership specifically to avoid the temptation of "quick money," ensuring that our corporate philosophy and governance do not deviate from our original intentions. This year, we also reached significant milestones: completing the ESG report for the Taipei Professional Engineer Association and surpassing 100 episodes on our Podcast. These achievements symbolize our persistence and progress on the path of sustainability.

Sustainability is a long and challenging journey. For Astray, this journey is still in its early stages, but we firmly believe that only by taking one step at a time can our philosophy truly be grounded, allowing the company to grow together with employees, society, and the environment. Sustainability should not merely be the founder's belief but must become a shared commitment of the organization. In the future, we will continue to seek like-minded partners to build a diverse and inclusive team, ensuring that our philosophy continues and making Astray a place where every member is willing to cultivate their career for the long term and grow together.

Founder, Astray Ltd.
Chen Tai-An

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About Astray Square

Astray is dedicated to sustainability and the fulfillment of social responsibility. We provide practical ESG consulting services and customized sustainability reports for major enterprises, alongside circular economy solutions to assist in corporate transformation. Beyond commercial activities, Astray actively participates in public associations and industry organizations. We are a member of the Vision Alliance, serving as the Convener of the Research and Development Committee. Additionally, we are members of the Professional Civil Engineers Associations in Taipei, New Taipei, Taoyuan, Taichung, Tainan, Kaohsiung, and Taiwan Province.

We also serve as an arbitrator for the Chinese Construction Industry Arbitration Association and an appraiser for the Chinese Construction Foundation. Furthermore, our leadership roles include Chairperson of the Sustainable Development Committee at the Taiwan Provincial Professional Civil Engineers Association; Vice Chairperson of the Academic and Sustainability Committee at the Kaohsiung Association; Sustainability Engineering Consultant at the Taichung Association; Vice Chairperson of the Academic and Information Committee at the New Taipei Association; Leader of the Sustainability Group at the Taoyuan Association; and Editorial Committee Member at the Taipei Association. Simultaneously, we sponsor universities in Taiwan and lead activities for youth from the Kanner Support Group, actively embodying the spirit of social service.

Company Name	Astray 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	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: 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)

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Milestones in Sustainability Development

Date	Event / Milestone
March 25, 2024	Invited to Chung Yuan Christian University to speak on the topic "Effect of Finely Ground Coal Bottom Ash as Replacement for Portland Cement on the Properties of Ordinary Concrete," promoting the circular economy.
July 13, 2024	Donated to the Research Center for New Energy and Power Development at the National University of Kaohsiung to support their promotional activities. This initiative actively gives back to society, aims to expand Astray's influence, and continues our spirit of sustainability.
August 7, 2024	Invited to the Tainan Professional Civil Engineers Association to speak on the Science Based Targets initiative (SBTi) and GRI 305 emissions-related topics, spreading sustainability concepts and values.
August 30, 2024	Invited to the Taoyuan Professional Civil Engineers Association to lecture on carbon inventory and carbon issues related to sustainability reports, promoting knowledge of sustainability concepts and their importance.
September 18, 2024	Consulted on and facilitated the publication of the 2023 Sustainability Report for the Taipei Professional Civil Engineers Association.
December 27, 2024	Continued collaboration with the Kanner Foundation of Taiwan on social service activities, including yarn art, gingerbread house making, the 20th Anniversary Celebration, 3D card making, collage art, clay modeling, hand-painted racket workshops, and 3D bead art courses.
December 30, 2024	Consulted on and facilitated the publication of the 2023 Sustainability Report for SHUN TING CONSTRUCTION CO., LTD.

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Vision and Commitment to Sustainable Development

Since its inception, Astray has not only matured its corporate governance but has also deepened its understanding of the true meaning of "going astray" and self-reflection to achieve genuine sustainability. We have achieved the following significant milestones:

- GRI Membership and Advocacy: We became a member of the Global Reporting Initiative (GRI) and successfully advocated for the official recognition of "Taiwan" within the GRI framework. This not only restores Taiwan's proper designation but also opens channels for Taiwan’s voice on the international stage. Additionally, we have become a GRI Certified Training Partner.
- SVI Membership: We became a member of Social Value International (SVI), ensuring that our reporting on the "Social" (S) aspect of ESG aligns closely with the Eight Principles of Social Value.
- Empowering Industry Associations: We continuously publish ESG reports for public and industry associations, extending the value of voluntary sustainability initiatives.
- SME Consultancy: We have been commissioned by domestic Small and Medium Enterprises (SMEs) to draft sustainability reports that fully comply with international standards.
- Podcast Leadership: Our podcast consistently ranks No. 1 for the keyword "Sustainability" on Apple Podcasts. We have maintained an uninterrupted weekly release schedule since launch.

1 Sustainability Vision and Commitment

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

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Sustainability of sustainability: “The sustainability of sustainability: Curbing the excessive demands of the present while shaping an environment where future generations can fulfill their needs more effortlessly.”

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1 Sustainability Vision and Commitment

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." The best practices for sustainability are constantly evolving; thus, continuous learning and progress are key. However, survival requires the courage to live. Consequently, in 2024, we proposed the a Three-stage of Poverty framework: "Poverty is the lack of financial resources; the forfeiture of the right to choose; and a disconnection from hope for the future." 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 2024 related to the SDGs:

SDGs	Contents	Our 2024 actions	GRI index
1 No Poverty	• 3.4 Diversity and Equal Opportunity • 4 Local Community Engagement	• 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	• 4 Local Community Engagement	• 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	• 3.2 Occupational Health and Safety • 3.3 Employment • 8.3 Greenhouse Gas Emissions • 8.4 Water Resources and Waste Management	• 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 CO_2e, 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

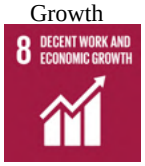
SDGs	Contents	Our 2024 actions	GRI index
4 Quality Education	• 3.1 Talent Development and Training • 4 Local Community Engagement	• Established an educational training department, producing sustainability-related materials and learning about the latest sustainability knowledge. • Provided employees with 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 University of Kaohsiung to support talent development and sustainability.	GRI 404 GRI 415-1
5 Gender Equality	• 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	• 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 2024.	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	• 8.4 Water Resource and Waste Management	• Adopted a fully remote work model, generating minimal office waste, with a total of 0.000005 tons of general waste.	GRI 303 GRI 306
7 Affordable and Clean Energy	• 8.2 Energy Management	• No related actions in 2024, but plans to implement further initiatives in the future.	GRI 302
8 Decent Work and Economic Growth	• 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	• 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 2024 actions	GRI index
		• 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	• About Astray Square • 5.5 Business Performance	• 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	• 2 Human Rights Protection • 3.1 Talent Development and Training • 3.3 Employment • 3.4 Diversity and Equal Opportunity	• 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. • Collaborated with the Kanner Foundation of Taiwan to conduct social service activities.	GRI 2 General Disclosures: 2-7 GRI 401-1 GRI 404-1、404-3 GRI 405-2 GRI 406
11 ustainable Cities and Communities	• About Astray Square • 8.4 Water Resource and Waste Management	• 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 0.000005 tons of general waste.	GRI 2 General Disclosures: 2-6 GRI 306
12 Responsible Consumption and Production	• 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	• 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	● 8.1 Climate Change and Mitigation Strategies ● 8.2 Energy Management ● 8.3 Greenhouse Gas Emissions	● 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	● 8.3 Greenhouse Gas Emissions ● 8.4 Water Resource and Waste Management	● Reduced carbon emissions through remote working, with an average annual emission of only 0.2 tCO_2e, with no ODS or other significant emissions. ● Adopted a fully remote work model, generating minimal office waste, with a total of 0.000005 tons of general waste.	GRI 305 GRI 306-1、306-3
15 Life on Land	● 8.3 Greenhouse Gas Emissions ● 8.4 Water Resource and Waste Management	● Reduced carbon emissions through remote working, with an average annual emission of only 0.2 tons CO_2e, 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	● 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	● 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 2024. ● 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	● About Astray Square	● Collaborated with various civil engineering associations in Taiwan. ● Participated as a member of the Vision Alliance, actively promoting sustainability. ● Consistently releasing episodes on podcast streaming platforms.	GRI 2 General Disclosures: 2-28

Astray's Eight Major Services Corresponding to SDGs:

Educational Consulting	SDG 4 Quality Education	SDG 5 Gender Equality
Project Management Consulting	SDG 8 Decent Work and Economic Growth 	SDG 17 Partnerships for the Goals
Sustainability Improvement Consulting	SDG 13 Climate Action	SDG 17 Partnerships for the

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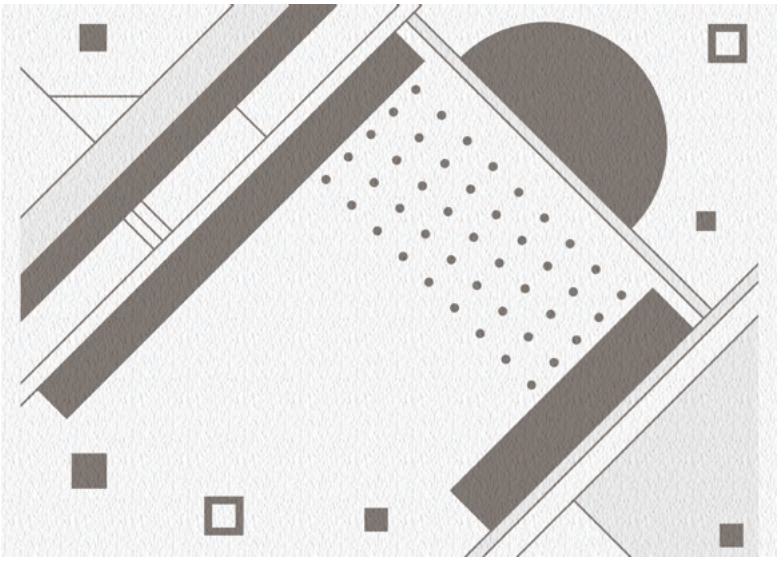

ESG Sustainability Report	SDG 12 Responsible Consumption and Production	SDG 13 Climate Action
Outsourced Sustainability Department	SDG 8 Decent Work and Economic Growth	SDG 12 Responsible Consumption and Production
Social Return on Investment (SROI) Report	SDG 8 Decent Work and Economic Growth	SDG 12 Responsible Consumption and Production
Product/Service Carbon Footprint Inventory	SDG 12 Responsible Consumption and Production	SDG 13 Climate Action

Establishing digitalization and internationalization as our initial objectives, we independently developed and released the SCGs (11 Sustainable Characteristics). Formally recognized as the Sustainable Characteristic Goal Assessment System (Patent No. M667527), this framework provides enterprises with an alternative sustainability guideline to reference, serving as a valuable complement to standard sustainability reporting.

Symbiotic

Unwavering

Satisfactory

Transparent

Accountable

Inspiring

Nurturing

Adaptable

Brave

Livable

Empowering

Astray square

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We also align the 2025 improvement plan with the 11 SCGs indicators:

SCGs	Contents	2025 improvement plan	GRI index
Symbiotic 	● 2 Human Rights Protection ● 3.3Employment ● 4 Local Community Engagement ● 7.2 Supplier Selection and Management	● 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.	GRI 2 General Disclosures: 2-7, 2-23, 2-24, 2-25 GRI 308 GRI 406 GRI 413 GRI 414 GRI 415
Unwavering 	● 3.1 Talent Development and Training ● 5.3 Anti-Corruption and Sincere Management ● 5.4 Risk Management	● 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.	GRI 205 GRI 404-3
Satisfactory 	● 3.1 Talent Development and Training ● 3.2 Occupational Health and Safety ● 3.3 Employment	● 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.	GRI 401-2 GRI 403-3、403-6、403-10 GRI 404-3

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SCGs	Contents	2025 improvement plan	GRI index
Transparent	• 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	• 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.	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
Accountable	• 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	• 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.	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

SCGs	Contents	2025 improvement plan	GRI index
		● 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.	
Inspiring 	● 3.1 Talent Development and Training ● 3.3 Employment ● 4 Local Community Engagement	● 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
Nurturing 	● 3.1 Talent Development and Training ● 3.3 Employment ● 3.4 Diversity and Equal Opportunity ● 4 Local Community Engagement ● 6.2 Customer Relationship Management	● 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
Adaptable 	● 3.3 Employment ● 5.4 Risk Management ● 8.1 Climate Change and Mitigation Strategies	● 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	Contents	2025 improvement plan	GRI index
Brave 	● 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	● 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.	GRI 2 General Disclosures: 2-23, 2-24 GRI 201-1, 201-2 GRI 205 GRI 414
Livable 	● 3.2 Occupational Health and Safety ● 3.3 Employment ● 4 Local Community Engagement ● 8.3 Greenhouse Gas Emissions	● 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.	GRI 2 General Disclosures: 2-7 GRI 305 GRI 403-3, 403-6 GRI 413 GRI 415
Empowering 	● 3.1 Talent Development and Training ● 3.4 Diversity and Equal Opportunity	● 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.	GRI 404-1, 404-2 GRI 405-1

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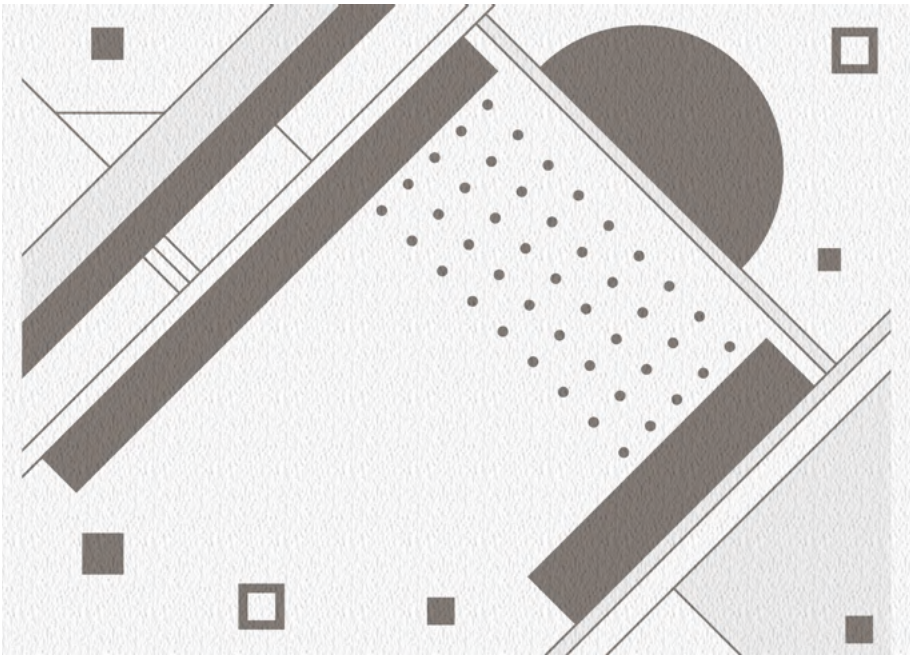
1.3 Stakeholder Identification and Engagement

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.



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1.3.2 Engagement of Stakeholders

2024 Stakeholder Communication List

Stakeholder Category		Importance to Astray	Communication Channel	2024 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.	• 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.	• 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.	• 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.	• Podcast recording(weekly) • Phone and email communication (irregular)	• A total of 52 guests have been invited to participate in podcast recordings.

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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 14 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 14 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 2024 Astray Sustainability Report.

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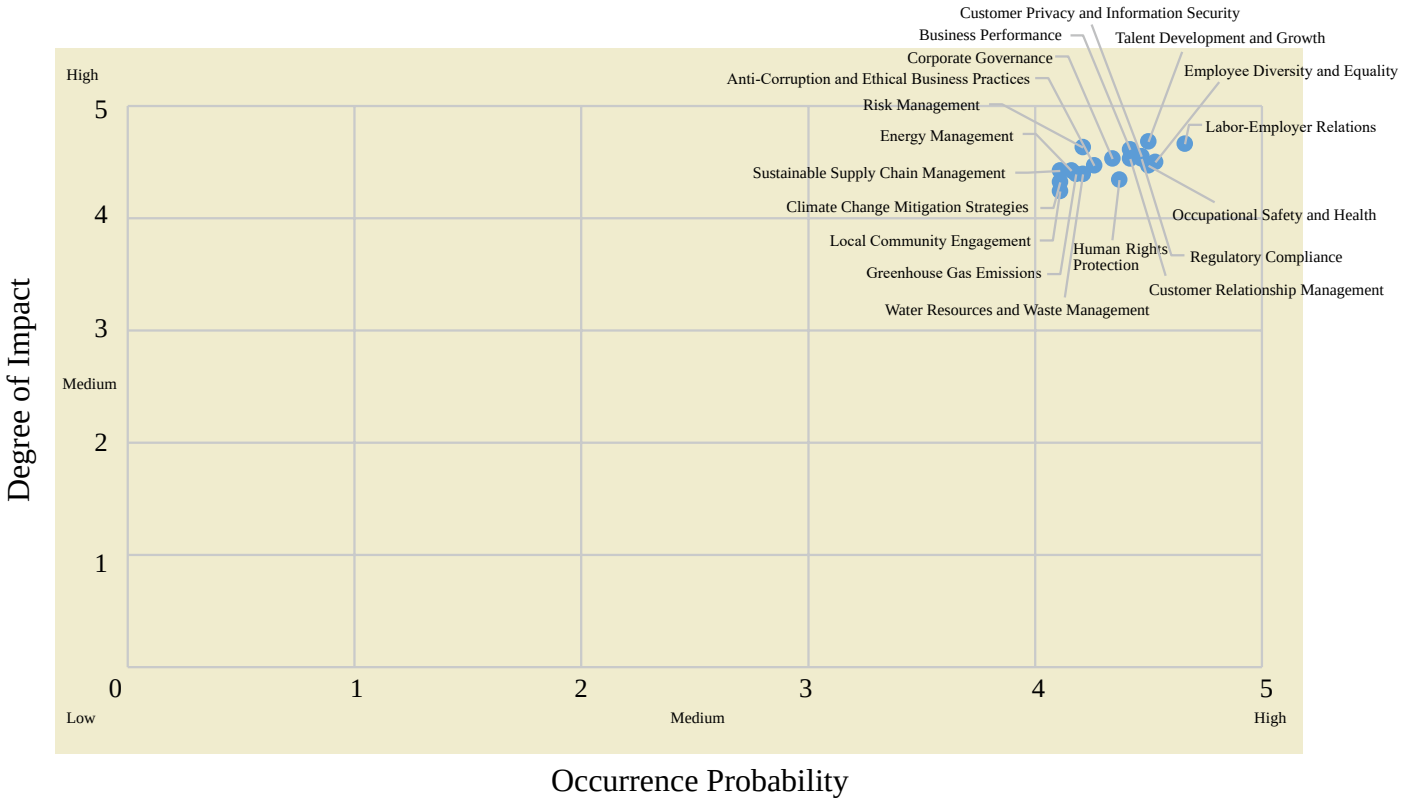
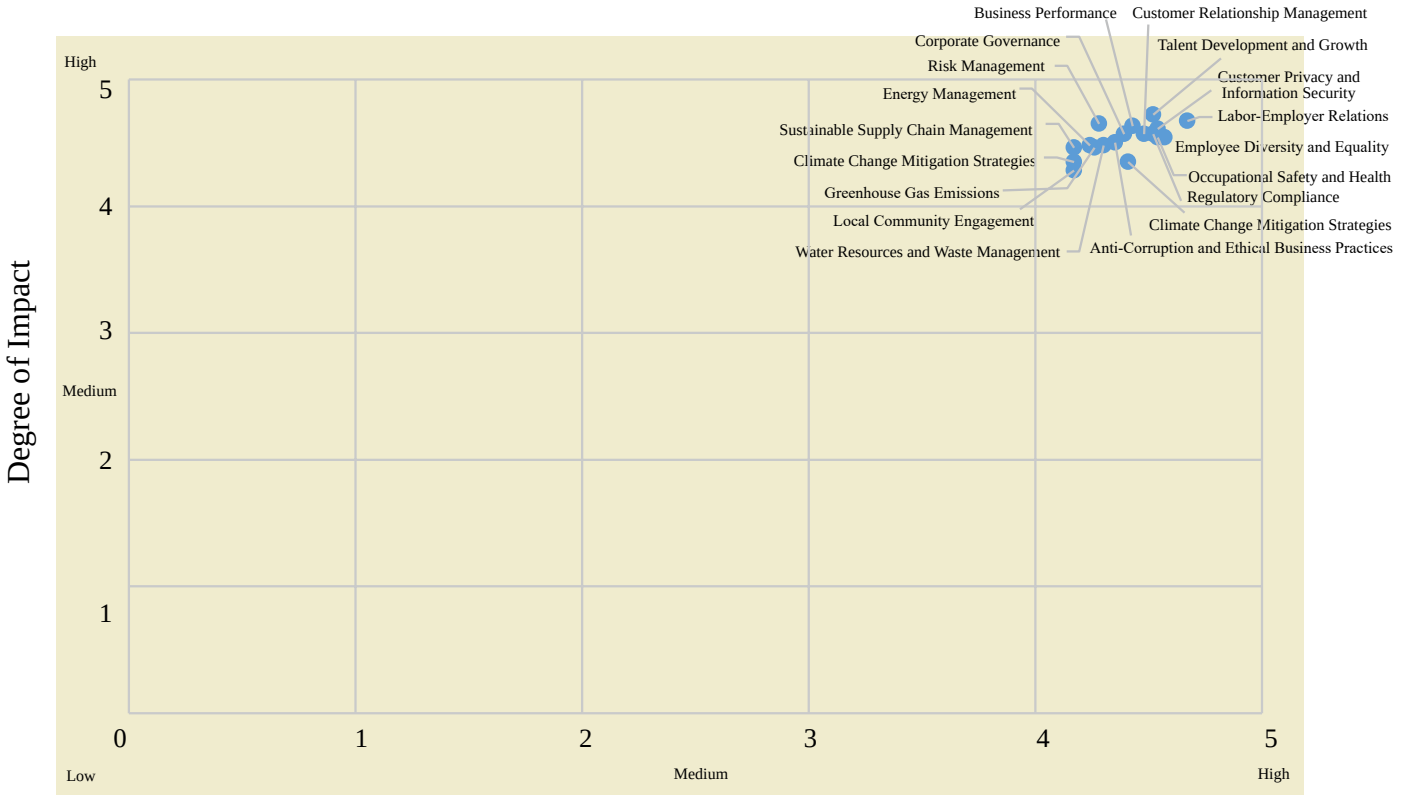
Positive Impact Materiality Matrix



Negative Impact Materiality Matrix



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1.4.2 List of 18 Material Topics for 2024

Astray's material topics for the 2024 report are listed in the following order:

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

The 18 material topics reported

1.4.3 Management of Material Topics

Astray has identified the stakeholders and their impacts related to the 18 material topics for 2024:

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

2024 Material Topic Management Guidelines

Main material events that occurred in Astray in 2024 included employee resignations, among other issues. The Human Resources Department and the Founder Office directly communicated to establish recruitment standards and align on shred 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	2024 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
Labor-Employer Relations	Establishing good labor-employer relations helps improve employee satisfaction and loyalty, boosts productivity, and promotes company growth.	Poor labor-employer relations may lead to low employee morale, as well as increased labor disputes and legal risks.	• Ensure employee work benefits and rights. • Attract top talent, develop and retain employees to maintain a high retention rate.	• Establish legal and appropriate policies. • Hold regular labor-management meetings and establish grievance channels. • Provide employees with a variety of benefits.	• Hold regular bi-weekly meetings. • Establish an employee feedback mailbox and grievance handling system. • Evaluate employee turnover rate, retention rate, and new hire rate.	• 9 new employees. • A total of 5 employees submitted proposals via the feedback mailbox.	GRI 401 Employment
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.	• 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.	• 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. • Invite third-party organizations to hold seminars and encourage employees to pursue further training.	• Employees undergo regular performance and career development educations. • Track the number of training hours employees have received.	• 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	2024 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
				• Provide job-matching services for employees who are no longer with our company.			
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.	• Enhance business performance to maintain the company's smooth operations.	• Expand the scope of business and service offerings. • Monitor every cash flow transaction and maintain detailed records to ensure financial stability.	• Prepare annual profit and loss statements, balance sheets, and relevant accounting reports for purchases and sales.	• In 2024, the company's revenue exceeded 2 million and generated a net profit	GRI 201 Economic Performance
Employee Diversity and Equality	Valuing employee diversity and equality can enhance creativity and foster team cohesion.	A lack of diversity in the team may hinder innovation, affect teamwork, and lead to talent loss.	• Diverse team composition • Support equal employment opportunities and eliminate the issue of equal pay for unequal work.	• Hire employees from diverse genders, age groups, regions, and professional backgrounds. • The code of conduct explicitly prohibits gender discrimination.	• Establish an employee grievance handling system. • Track diversity indicators such as employee gender and age groups.	• The gender ratio of members is 1:1.79 • The base salary of female employees is higher than that of male employees.	GRI 405 Diversity and Equal Opportunity GRI 406 Non-discrimination
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.	• Protect the privacy of customers and employees. • Ensure proper storage of critical data to prevent the risk of information leaks, theft, or loss.	• 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 individuals from attending to prevent unnecessary information leakage.	• Investigate complaints regarding violations of customer privacy. • Investigate incidents of data leaks, theft, or loss of customer information.	• No complaints regarding customer privacy violations in 2024. • No incidents of data leaks, theft, or loss of customer information in 2024.	GRI 418 Customer Privacy

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Material Topic	Potential and Actual Impacts on Astray		Goals	Policies/Commitments	Grievance/ Assessment Mechanisms	2024 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
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.	• Comply with legal regulations and communicate with stakeholders to ensure there are no violations of the law.	• 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.	• Collaborate with rd-party legal advisors.	• No illegal incidents in 2024.	GRI 2 Disclosure 2-27 Compliance with laws and regulations
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 ofeffective 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.	• Ensure the safety and health of employees. • Reduce the risk of occupational injuries or diseases.	• 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.	• 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	• There were no occupational injury cases in 2024. • There were no occupational disease cases in 2024.	GRI 403 Occupational Health and Safety

Material Topic	Potential and Actual Impacts on Astray		Goals	Policies/Commitments	Grievance/ Assessment Mechanisms	2024 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
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.	• Build strong relationships with customers to enhance service quality and increase customer satisfaction.	• 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.	• Establish direct business contact points to provide timely services and feedback.	• Conduct in-person customer visits every month.	GRI 418 Customer Privacy
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.	• Organizational transparency and flattening. • Ensure the long-term and stable development of the company	• 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.	• Establish an internal employee feedback mailbox. • Establish internal direct communication channels.	• A total of 5 bi-weekly meetings were held.	GRI 2 ch3 Governance GRI 202 Market Presence GRI 205 Anti-corruption

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Material Topic	Potential and Actual Impacts on Astray		Goals	Policies/Commitments	Grievance/ Assessment Mechanisms	2023 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
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.	• Early risk assessment and proactive risk management can reduce the uncertainty of operational activities.	• 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.	• Establish a risk management system. • Conduct periodic audits across departments.	• No incidents of company losses due to political, social, economic, or corruption-related risks occurred in 2024.	GRI 205 Anti-corruption
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.	• 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.	• 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.	• Conducting corruption risk assessments.	• No incidents of bribery or corruption occurred in 2024	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					
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.	• 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.	• 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.	• Establish dedicated departments and grievance procedures for sexual harassment cases. • Implement an employee grievance handling system	• No discrimination incidents in 2024. • No sexual harassment incidents in 2024.	GRI 2 General Disclosure 2-23, 2-24 GRI 406 Non-discrimination
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.	• Actively manage water resources to prevent water scarcity issues. • Proactively manage waste disposal and reduce waste generation to avoid environmental burdens.	• 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.	• Conduct assessments of water resource and waste management.	• Adopt a fully remote work model, resulting in minimal photocopying waste, with a total of 0.00005 tons of general waste generated.	GRI 303 Water and Effluents GRI 306 Effluents and Waste
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.	• Actively manage energy demand and reduce energy consumption	• Select office spaces that provide comprehensive energy usage information whenever possible.	• Conduct energy management assessments.	• No concrete management results yet.	GRI 302 Energy

Material Topic	Potential and Actual Impacts on Astray		Goals	Policies/Commitments	Grievance/ Assessment Mechanisms	2023 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
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.	• Reduce greenhouse gas emissions to lessen environmental impact.	• 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.	• Conduct regular carbon inventory assessments.	• In 2024, a fully remote work model was adopted, with an average per capita emissions of only 0.2 tCO_2e, 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
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.	• 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.	• 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 2025. • 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	• Establish direct communication channels with suppliers. • Hold periodic meetings.	• 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

Material Topic	Potential and Actual Impacts on Astray		Goals	Policies/Commitments	Grievance/ Assessment Mechanisms	2024 Management Outcomes	Corresponding GRI Index
	Positive Impact	Negative Impact					
				suppliers who implement corrective measures to mitigate environmental and social negative impacts.		footprint from spending.	
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	• Identify the risks, opportunities, and financial impacts brought by climate change. • Manage risks and opportunities to minimize financial losses.	• 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.	• Assess climate change risk and opportunity factors. • Track the effectiveness of response strategies.	• No concrete management results yet.	GRI 201 Economic Performance Disclosure 201-2 Financial implications and other risks and opportunities due to climate change
Local Community Engagement	Active community engagement helps fulfill corporate social responsibility, build a positive corporate image, and promote smooth business operations.	Lack of community engagement may increase community protests and resistance, impacting the company's social responsibility image.	• Improve social issues and bring positive value to society, realizing the spirit of sustainability. • Provide adequate communication and engagement channels for groups whose rights are impacted by operational activities.	• Focus on social issues and public policies, and actively participate in social group activities. • Plan to continue participating in various public welfare activities in 2024, such as supporting the Kanner Foundation of Taiwan.	• Set up official website, LINE account, and other public communication channels.	• In 2024, Astray participated in charitable activities organized by the Kanner Foundation of Taiwan, enabling employees to share warmth and compassion while embodying our commitment to social care and responsibility. • Donate $100,000 to National University of Kaohsiung.	GRI 413 Local Community GRI 415 Public Policy

2 Human Rights Protection

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All roads lead to Rome, but some are born in Rome, and some even create Rome.

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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 2024, no incidents of discrimination or sexual harassment occurred, reflecting Astray Square’s commitment to integrating human rights protection into its policies. In 2025, the company will continue to uphold these policies and fully respect human rights values.

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No matter how barren the soil, one must find a way to let a flower bloom.

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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. Additionally, we plan to apply for the Ministry of Labor’s Small Enterprise Manpower Upgrading Program in 2025, aiming to encourage employee self-growth and 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.

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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 2025, we will 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 2025, In 2025, we plan to initially invite Professional Civil Engineers, Dietitians, Soil and Water Conservation Engineers, and Optometrists to deliver specialized talks in Astray.

Encouraging Continuous Learning

The company provides financial support for employee development and rewards for professional certifications. In 2025, 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	● 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	● 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	Law and Management ● 16th Arbitration Training ● 6th Annual General Meeting and Civil Engineering Topics Under Media Literacy Environment and Sustainable Development ● 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 Structural Safety and Monitoring ● Preliminary and Detailed Seismic Assessment of Buildings (March 2023) ● Seismic Label Construction Verification Seminar ● Development of Structural Monitoring and Health Diagnosis Systems Building Technology and Design ● 2023 Annual "Wood Structure Building Structural Analysis and Design Workshop"

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3.1.3 Overview of Employee Training

Astray Square provides education and training for every employee. In 2024, the total training hours amounted to 4,407 hours, with an average of 113 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	88.46
Male	162.08
All Employees	113

Average Training Hours per Employee – By Employee Category (Including the founder)	
Permanent Employees	259.08
Temporary Employees	39.96
Full-Time Employees	259.08
Part-Time Employees	39.96
All Employees	113

In 2024, as the majority of Astray's part-time employees were female, the recorded training hours for female employees were lower than those for male employees. We anticipate the addition of more full-time employees in 2025, at which point we will re-examine the equality of training hours between genders.

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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 2024, all 39 employees underwent regular performance and career development reviews, with a 100% completion rate. In 2025, we will continue to implement performance assessments and career development checks.

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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 2024, Astray Square did not conduct occupational safety and health training, but plans to implement related training in 2025. 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 2025 to strengthen employees' knowledge of occupational safety and health.

3.2.2 Promotion of Occupational Health and Safety

In 2024, 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 2025, 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 places a high priority on employee mental health. Beyond inviting counseling psychologists to deliver lectures in 2024, we plan to administer a mental stress assessment to all employees in 2025. This initiative will be conducted anonymously to strictly protect the confidentiality of personal health data, ensuring employees can participate in health promotion programs with peace of mind. This approach allows us to accurately gauge employee stress levels and mental well-being. We also plan to gradually establish partnerships with various counseling clinics. This will provide employees with a wider range of counseling channels/options to support them in coping with stress and maintaining physical and mental balance.

To strengthen workplace health resilience, we evolved our health strategy in 2024 to focus on the forefront of 'primary prevention' and 'health empowerment.' Addressing the unique challenges of our remote work model, including sedentary lifestyle risks, blurred work-life boundaries, and hidden sense of social isolation. Astray implemented systematic health promotion initiatives. Our goal is to move beyond traditional reactive 'care' to proactive 'empowerment,' fostering employee self-management and well-being. This transition aims to establish a robust and sustainable culture of workplace health.

Evaluation Dimension	Key Performance Indicators (KPIs)	Corresponding GRI / SDGs
Mental Health	Reduction rate of high-risk groups in stress assessments; EAP utilization rate	GRI 403-6 / SDG 3
Physical Activity	Participation in "Active Transport" or reimbursement rate of "Health Budget"	GRI 403-6 / SDG 3
Work Environment	Completion rate of ergonomic assessments for home offices	GRI 403-2 / SDG 8
Social Connection	Increase in "Team Belonging" scores within employee satisfaction surveys	GRI 404-3 / SDG 8

3.2.3 Overview of Workplace Injuries and Occupational Diseases

Astray Square employees operate on flexible schedules and predominantly

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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 Employees	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 Injuries=(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 Injuries–(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 working 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 mitigate 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.

In 2024, we invited physical therapists to conduct talks for employees, 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 2024.

3.3 Employment

3.3.1 Astray's Workforce Composition

As of 2024, the total number of employees as of the end of the reporting period

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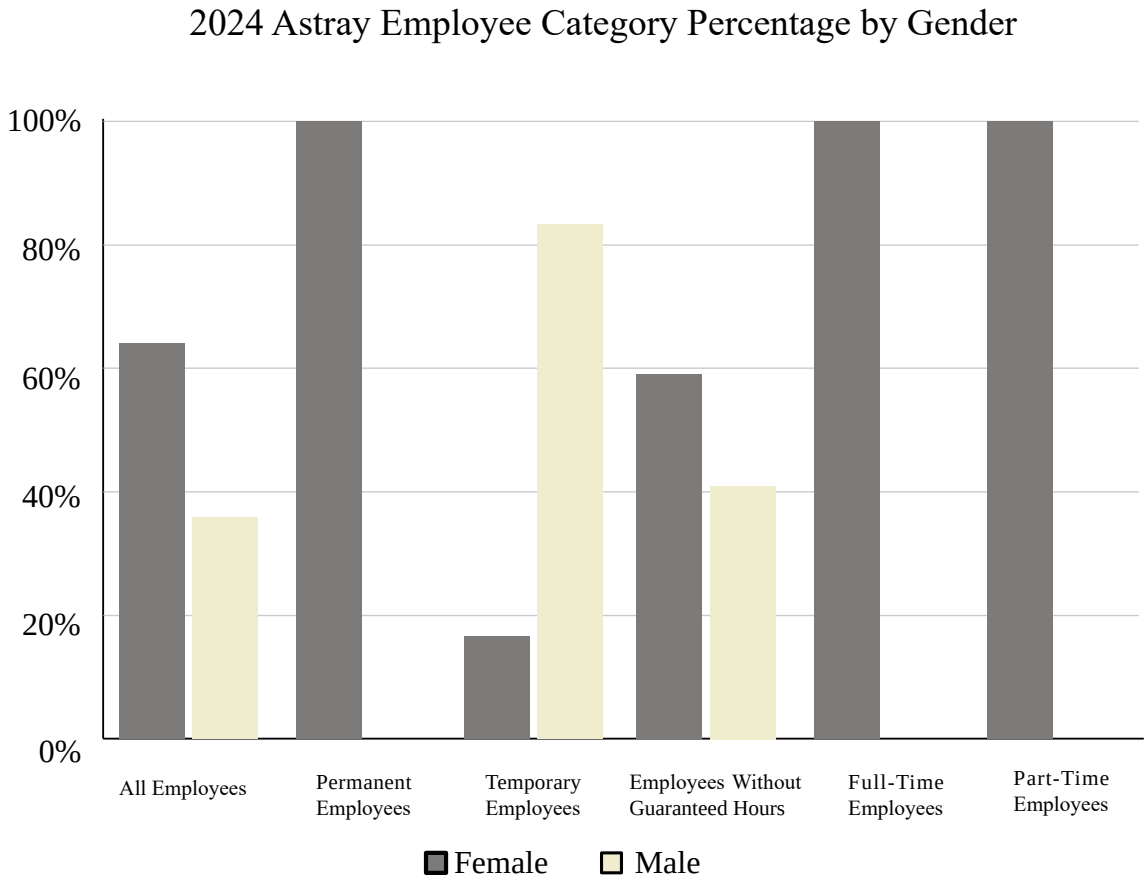
is 39, including permanent employees and temporary employees. Below is the position distribution of employees in various categories by gender for Astray in 2024:

Position Distribution of Employees

2024 Astray Employee Numbers by Category and Gender			
Employee Category	Female	Male	Total
Total Employees	25	14	39
Permanent Employees	2	0	2
Temporary Employees	1	5	6
Employees Without Guaranteed Hours	13	9	22
Full-Time Employees	2	0	2
Part-Time Employees	9	0	9



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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

2024 Astray Employee Numbers by Category and Region

Northern/Southern Part	Northern Region					Central Region		Southern Part			Islands	Total
Region	TaipeiC-ity	New Taipei City	Taoyuan City	Hsinchu City	Yilan County	Taichung City	Yunlin County	Tainan City	Kaohsi-ung City	Pingtung County	Penghu County	
Total Employees	8	9	5	1	1	3	1	3	3	4	1	39
Permanent Employees	0	0	2	0	0	0	0	0	0	0	0	2
Temporary Employees	1	0	2	0	0	1	0	1	1	0	0	6
Employees with No Hour Guarantee	6	8	0	0	1	1	1	2	1	2	0	22
Full-time Employees	0	0	2	0	0	0	0	0	0	0	0	2
Part-time Employees	1	1	1	1	0	1	0	0	1	2	1	9

We value the professionalism and talent of local Taiwanese employees and aim to stimulate the local job market. The founder is a Taiwanese national residing in Taiwan, and in 2024, all employees were hired from Taiwan. Except for one female employee who relocated to the United States and one male employee based in Indonesia, the rest of our workforce was located in Taiwan during the reporting period.

In terms of regional distribution, as Astray's office is located in Taipei City, most employees are based in Northern Taiwan. However, we aspire to expand our operations and recruit more talent from other regions, including Central, Southern, and Eastern Taiwan. Additionally, we plan to collaborate with the 'Homeless Concern – Kaohsiung City Homeless Care and Elderly Support Association' on recruitment initiatives in 2024 to enhance the diversity of our team.

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Age Distribution

2024 Astray New Employee Age Distribution			
Age Group	Male	Female	Total
Under 30 years	2	14	16
30-40 years	4	2	6
40-50 years	6	2	8
Over 50 years	0	0	0
Total Employees	13	18	31

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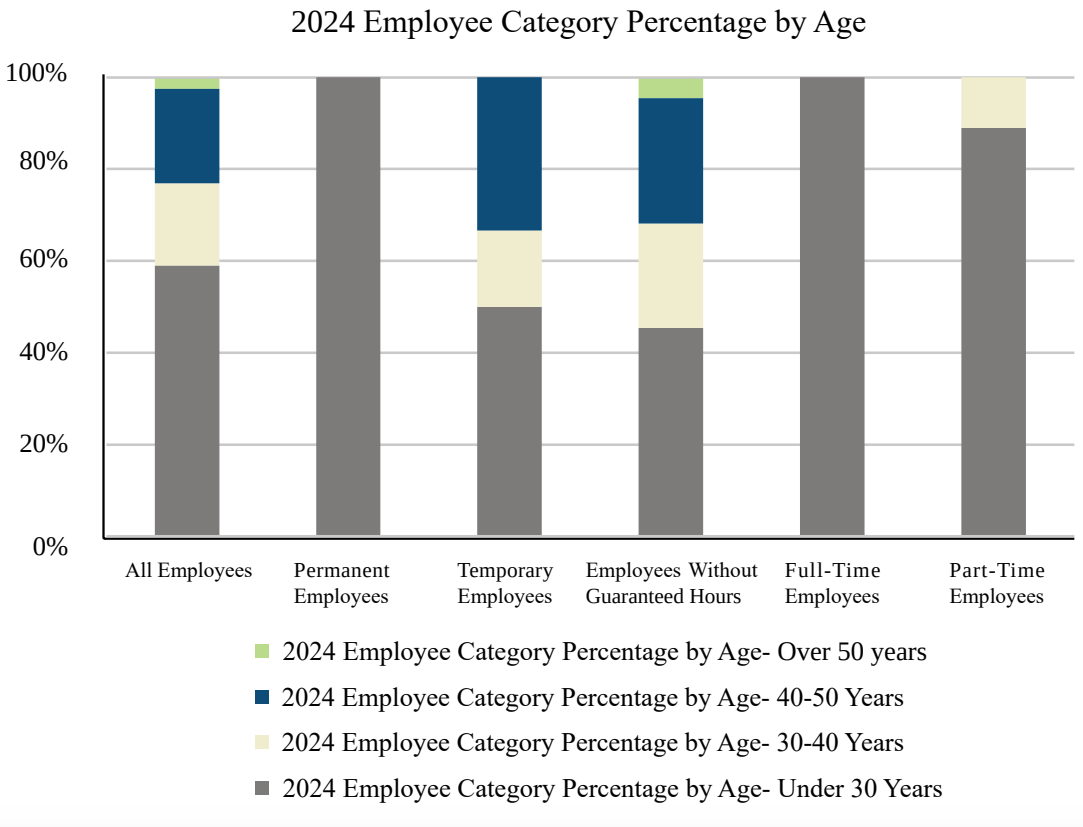
According to the 2024 Human Resources Survey Statistical Yearbook published by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, the largest age group among employed individuals is 40-44 years old, accounting for 14.41%. With the exception of one employee aged over 50, the entire workforce at Astray consists of young and mid-career talents under the age of 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.

2024 Astray Employee Numbers by Category and Age Group

Age Group	Under 30	30-40 years	40-50 years	Over 50 years	Total
All Employees	23	7	8	1	39
Permanent Employees	2	0	0	0	2
Temporary Employees	3	1	2	0	6
Employees with No Guaranteed Hours	10	5	6	1	22
Full-time Employees	2	0	0	0	2
Part-time Employees	8	1	0	0	9



3.3.2 Astray's Employee Policies

Astray's compen5%sation 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 2025 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.

We report the annual total compensation change ratio for 2024, calculated using 2023 as the baseline year:

The annual total compensation change ratio for 2024	
Highest individual annual total compensation-(A)	NT$ 588,000
Median annual total compensation of other employees (excluding the highest compensated individual)-(B)	NT$ 224,000
2024 Annual total compensation ratio-(C)=(A)/(B)	2.625
2023 Annual total compensation ratio-(D)	2.256
Ratio of the percentage increase in annual total compensation-[(C)-(D)]/(D)	0.164

* 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 Founder's Secretary.

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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 2024 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 2024, 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	

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(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 2025, we will maintain the wedding gift at 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

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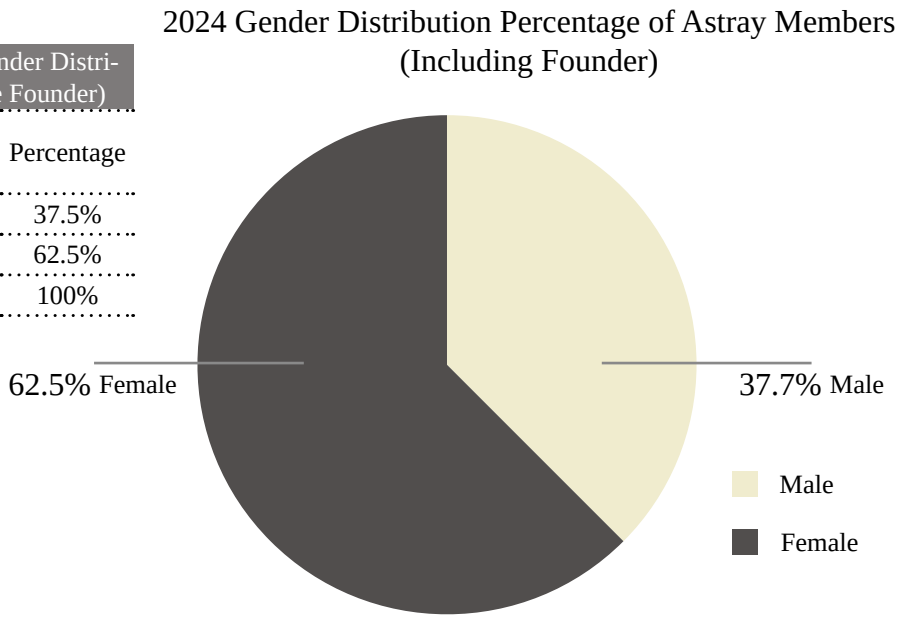
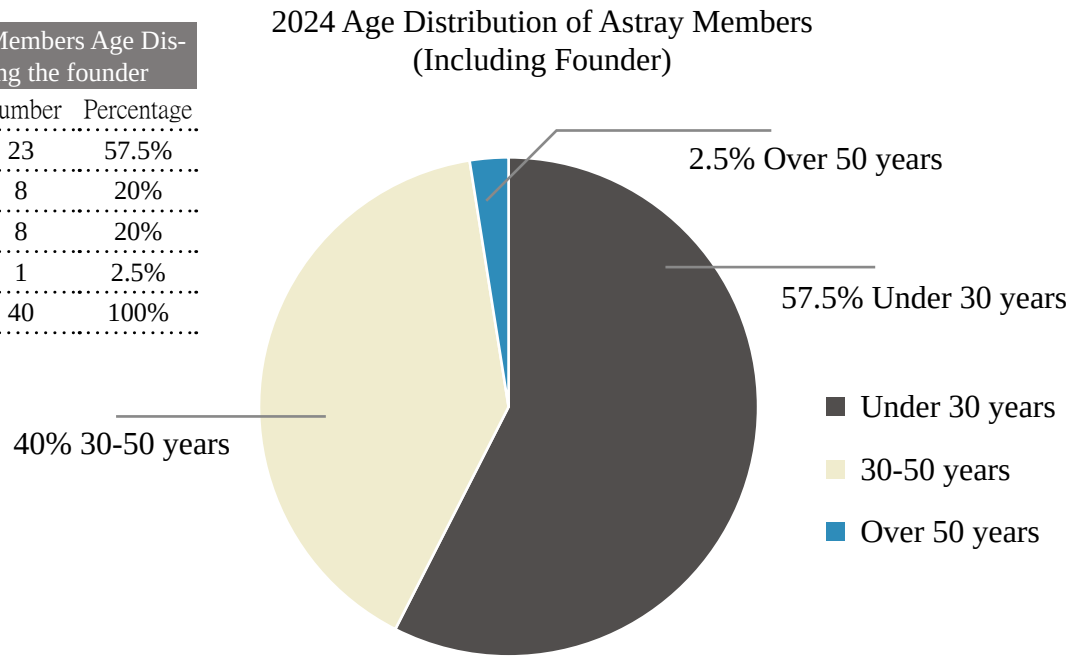
that the value of every team member should not be determined by gender and are committed to implementing gender diversity in our team composition.

2024 Astray Team Gender Distribution (Including the Founder)		
Gender	Number of Employees	Percentage
Male	15	37.5%
Female	25	62.5%
Total	40	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.

2024 Astray Team Members Age Distribution (including the founder		
Age Group	Number	Percentage
Under 30	23	57.5%
30-40 years	8	20%
40-50 years	8	20%
Over 50 years	1	2.5%
Total	40	100%



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At Astray, nearly half of our members are under 30 years old, and over 75% are under 40 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 socialization, which could lead to preconceived notions regarding sustainability frameworks. In contrast, fresh graduates are more adaptable to learning new frameworks and knowledge. Therefore, Astray actively recruits young talents to build a young, dynamic, 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 2024 is NT$27,470 per month, and the hourly minimum wage is NT$183. The following is a comparison between Astray employees' base salaries and Taiwan's minimum wage:

2024 Astray Employee Base Salary vs. Local (Taiwan) Minimum Wage Ratio			
Gender	Fixed Monthly Salary	Fixed Hourly Salary	Local (Taiwan) Minimum Wage
Female	1.39	1	1
Male	1.04	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.

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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 2024 was NT$327, which is 84.1% of the NT$389 average wage for men, revealing a gender wage gap of 15.8%. 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:

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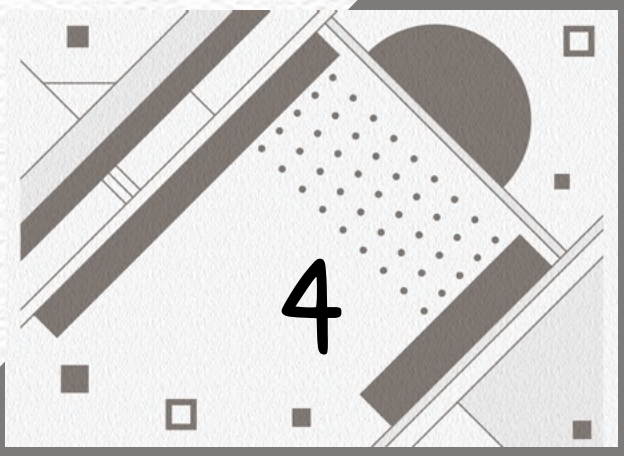
2024 Gender-Based Base Salary Ratios for Different Employee Categories at Astray		
Employee Category	Female Based Salary	Male Base Salary
Total Number of Employees	1.39	1
Permanent Employees	Data Not Available	NA
Temporary Employees	1.39	1
Non-Hourly Guaranteed Employees	1.39	1
Full-Time Employees	Data Not Available	NA
Part-Time Employees	1.39	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 Local Community Engagement



Kindness is a capability, not a choice.

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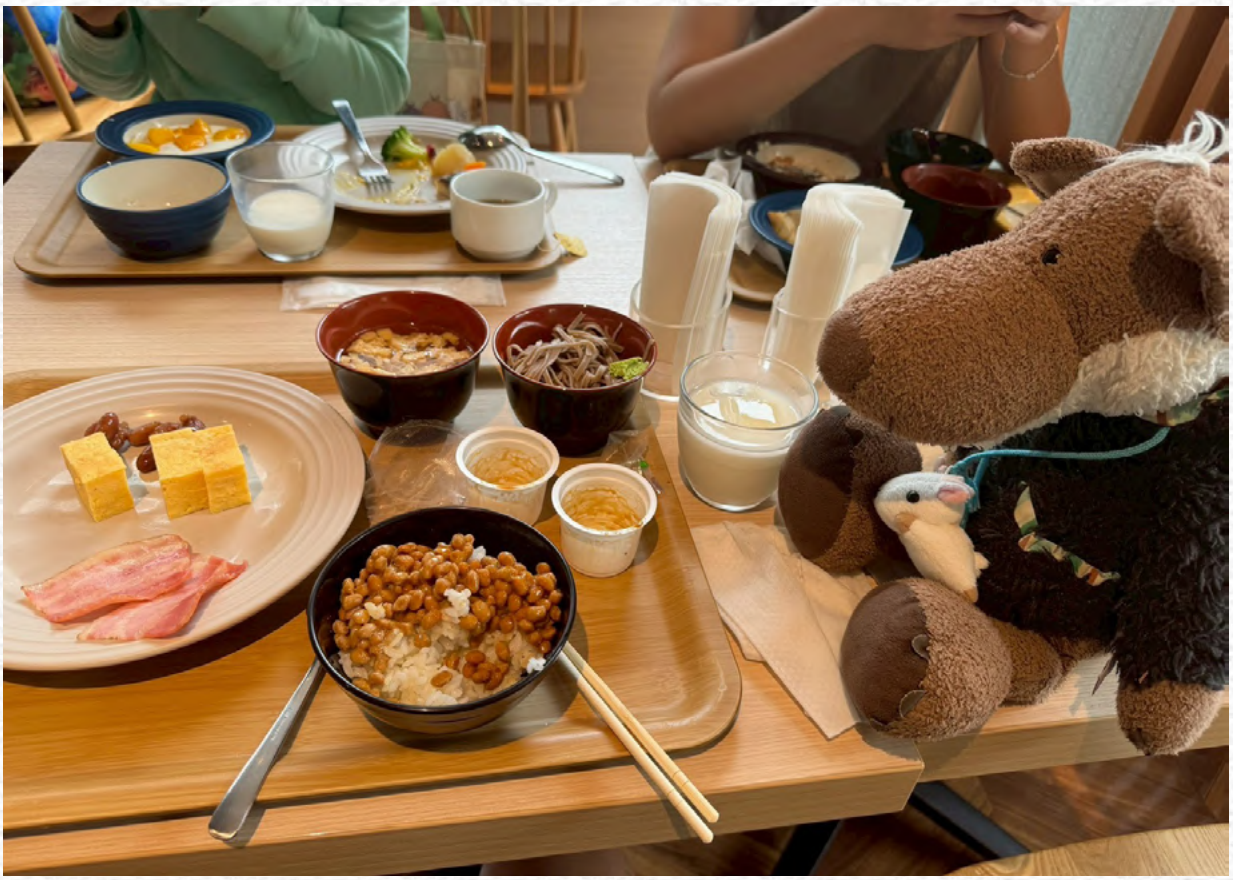
4 Local Community Engagement

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 2024, 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 2024, Astray participated in charitable activities organized by the Kanner Foundation of Taiwan, allowing our team members to spread warmth and love while demonstrating our commitment to social care and responsibility. Additionally, Astray donated NT$100,000 to the National University of Kaohsiung in 2024 to support talent development in higher education and sustainable growth. Looking ahead, we will continue to donate to universities and actively give back to society.



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

5

Choice outweighs effort; therefore, we must put effort into making the right choices.

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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.

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The responsibilities of each department are as follows:

Education and Training	● Plan internal training programs ● Develop educational materials on sustainability topics ● Organize lectures with external organizations ● Arrange for employees to participate in seminars
Human Resources	● Assess and inventory internal job vacancies ● Develop and implement recruitment strategies ● Execute interview processes and onboarding procedures
Production	● Execute client projects ● Write sustainability reports for various companies ● Handle client carbon footprint inventory services
Sales	● Promote business, develop potential clients, and cooperation opportunities ● Sell company products and services ● Maintain good relationships with clients
Public Relations	● Plan major events such as opening ceremonies ● Contact and maintain good relationships with suppliers ● Build a network of Astray's friends (advisors)
Marketing	● Manage social media platforms and official website to establish brand image ● Manage the Astray Podcast show
Design	● Prepare company logo and official Line stickers ● Write the background story for Animal Village Friends Club ● Create company presentation templates
Administration	● 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.

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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 2024, Astray reported no violations of laws or regulations.

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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 2025. By identifying fair and reasonable quotes, we aim to prevent situations where employees might privately earn excessive commissions.

In 2024, 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 2024.

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 2024, there were no losses caused by political, social, economic, or corruption-related risks. In 2025, we will continue to implement existing policies.

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5.5 Business Performance

In 2024, Astray's first year of operation, its capital increased from NT$2,469,958 to NT$3,322,174. We continued to expand our business scope and service offerings, while carefully monitoring and recording every financial transaction to ensure financial stability. In 2025, we will continue to develop new clients and expand our business performance through multiple speaking engagements.

Astray did not receive any government financial assistance in 2024.

Capital	NT$3,322,174
Total Assets	NT$3,582,978
Generated Direct Economic Value: (Revenue–A)	NT$3,736,904
Distributed Economic Value (Operating Costs, Employee Salaries and Benefits, Various Operating Expenses-B)	NT$3,649,817
Retained Economic Value (A-B)	NT$87,087

*Note: The data in the table is based on Astray's 2024 income statement and balance sheet (period: January 1, 2024, to December 31, 2024).

6 Customer Privacy

6.1 Customer Privacy and Information Security

6.2 Customer Relationship Management

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1 is an infinite multiple of 0, whereas 100 is only a hundred times 1.

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6.2 Customer Relationship Management

6 Customer Privacy

6.1 Customer Privacy and Information Security

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

Aspect	Item	Content
Policy and System Aspects	Develop remote work policies	Develop information security protection self-regulatory standards
	Enhance employee cybersecurity awareness	Promote remote work policies through internal communication, strengthening employees' emphasis on data security and storage
Equipment Management Aspects	Distribute remote work equipment	Distribute company laptops and mobile phones to avoid cybersecurity vulnerabilities in personal devices
	Antivirus or Cybersecurity Protection Software	Install malware detection tools on company machines to identify cybersecurity risks in advanced
Data Security Aspects	Data Backup	Offsite backup cloud storage, with the founder's computer also connected to a NAS for critical data backup.
	Cloud Access Control	Restrict cloud access to allow only employees to use corporate accounts for storing and sharing office documents.
	Restricted Access to Important Personal Data	Only secretaries can access employee personal data within their authorized scope. Article 18 of the Work Code stipulates that all documents and forms submitted by company employees are kept confidential by the HR department for five years after the employee's departure, to maintain the confidentiality and integrity of important personal data

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Astray also includes a complete confidentiality agreement in its employment contracts, requiring employees to strictly adhere to confidentiality obligations. Furthermore, we prohibit unauthorized personnel from attending video conferences to prevent unnecessary information leaks. In the future, we also hope to protect sensitive data security through methods such as encrypting important documents, multi-factor authentication, and recording system access audit logs.

In 2024, there were no complaints of customer privacy violations or any incidents of information leakage, theft, or loss of customer data.

6.2 Customer Relationship Management

We view our customers as valuable business partners and a link in a sustainable supply chain with similar philosophies. We aim to provide our customers with the highest quality service and build strong relationships. We have established direct business communication channels to provide timely service and feedback, and fully understand customer needs through monthly in-person visits and monthly meetings. We also plan to assist customers in showcasing their sustainability achievements in 2024 to enhance service quality and strengthen customer trust.

In addition, in 2024, we held relevant seminars for our internal staff, such as: workplace relations and sales skills, to enhance their customer handling skills and management, and thereby maintain close contact with customers.

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7 Sustainable Supply Chain

7.1 Current Status of the Supply Chain

7.2 Supplier Selection and Management

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Shang Yang recognized the strength of a horse, while Bi Gan perceived the depths of the human heart.

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7 Sustainable Supply Chain

7.1 Current Status of the Supply Chain

Astray's key suppliers are mainly divided into six categories, including shared office space, document formatting, website design, accounting firms, legal counsel, and others (such as company electronic equipment, gifts, etc.), listed in the table below:

Supplier Category	Suppliers	Services and Products Provided
Shared Office Space	CBC SPACE	Shared business space, serving as a meeting, interview, and office location for Astray
Document Layout	WI.CloudPrint	Graphic design and layout for sustainability reports and other important documents
Website Design	NewScan Media Design	Astray official website design
Accounting Firm	Feng Qun CPAs Firm	Preparation of Si-Chou's annual income statement, balance sheet, and related accounting statements for cash flow, presenting operating performance
Legal Counsel	Liyuan Attorneys at Law	Providing legal consultation and general legal service
Others	Apple	Company mobile phone distribution
	Acer/MSI	Company laptop distribution
	Greenvines Biotech	Employee gifts
	Google	Company cloud workspace
	LINE	Official LINE Account
	First Commercial Bank	Designated Account for Employee Salary Collection
	Microsoft	Company Laptop System
	Meta	Official Instagram and Facebook Accounts
	MOMO	Company Supplies Procurement
	UBER	Commuting Ride-Sharing Service
	Chunghwa Telecom	Telecommunications Service
	POYA	Company Supplies Procurement
	Taiwan Railways	Commuting Public Transportation Service
	Taiwan High Speed Rail	Commuting Public Transportation Service

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We actively seek and recognize partners who share our sustainable values. The above 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

Regarding supplier selection, we use sustainable standards to prioritize local Taiwanese small and medium-sized suppliers. Of the 100 suppliers we purchased from last year, 28 were foreign companies, including Apple, Google, LINE, Microsoft, and Meta; the remaining 72 were Taiwanese companies. Therefore, 72% of our procurement budget was allocated to local suppliers, providing tangible support to local businesses and reducing additional carbon emissions during the procurement process. Simultaneously, we have established direct communication channels with suppliers and conduct follow-up cooperation evaluations through meetings.

Currently, Astray does not yet have a supplier screening system, but it plans to improve its supplier screening mechanism by 2025. The criteria will include three main indicators: supplier transparency (such as whether they have a public website), whether they publish sustainability reports, and whether they have sustainable practices. We also hope to encourage suppliers to mitigate their negative impacts on the environment and society. Therefore, we aim to encourage suppliers to produce sustainability reports, examine their own impacts, and provide relevant suggestions to help them reduce these negative environmental and social effects. If suppliers implement measures to address negative impacts on their own, we will offer a 5% discount on the sustainability report writing service as a reward. We hope to achieve sustainability goals and promote a positive cycle through cooperation with suppliers.

7.2.1 Environmental Evaluation of Suppliers

In 2024, Astray did not identify any significant negative environmental impacts within its supply chain. However, we continue to assess suppliers' environmental impacts through established environmental standards, and in 2024, we used these standards to screen 100% of all potential partners. We investigate whether suppliers have taken any measures to reduce environmental impact or promote positive impacts. The following examples illustrate the importance we place on supplier environmental assessments:

Suppliers	Measures to reduce environmental impacts or promote positive effects	Astray's actions
Apple	Since joining the Science Based Targets initiative (SBTi) in 2015, Apple has reduced its overall carbon footprint by over 55% and is committed to achieving carbon neutrality by 2030. Through sustainable policies addressing climate change, resource management, and smart chemistry, Apple is committed to expanding its carbon-neutral product portfolio, adopting low-carbon designs and clean energy, developing recycled materials, managing water resources and waste, and avoiding chemicals harmful to human health and the environment. It actively collaborates with value chain partners to amplify the impact of sustainability initiatives.	Selected its products for the company mobile phone distribution
Acer	Acer reduces the negative impact of plastic waste by replacing virgin plastics with post-consumer recycled (PCR) plastics in its products and aims to achieve 20-30% PCR plastic usage by 2025. Furthermore, it has committed to achieving net-zero emissions by 2050, taking comprehensive carbon reduction measures across three main areas: corporate sustainability, products and services, and the value chain. This will be achieved through the use of renewable energy, reduced energy consumption, and collaboration with key suppliers.	Selected its products for the company laptop distribution
MSI	MSI joined SBTi in 2023. Currently, renewable energy accounts for approximately 8% of the group's total electricity generation. In the future, according to local regulations and market maturity, it will adjust its renewable energy consumption ratio or sign renewable energy purchase agreements (PPAs) with electricity retailers. Their laptops utilize their exclusive ECO Engine energy-saving technology, allowing users to freely choose from five power management modes. The automatically adjusted screen brightness, power on/off settings, sleep mode, and processor performance make battery usage more flexible and effectively extend battery life.	Selected its products for the company laptop distribution
Greenvines Biotech	Greenvine Biotech proposes the "1% Green Change Evolution Theory" to achieve its 2025 Trustworthy Net Zero goal. They adhere to the principles of "natural" and "subtraction" in product formulation design and launch zero-waste packaging products by eliminating unnecessary materials. They also expand their social impact through "green action donations" and supporting the expansion of natural habitats, raising public awareness of sustainability issues.	Using its naturally formulated, environmentally friendly fragrance bottles as gifts to reward its employees
Google	Google aims to achieve net zero emissions by 2030 by providing more accessible information and driving innovation. This involves assisting business partners in reducing carbon emissions, empowering everyone to make more sustainable decisions in their daily lives, promoting water resource management, building a circular economy, protecting natural and biodiversity, and partnering with suppliers to provide fair and safe working conditions. These efforts aim to reduce the negative environmental and social impact of Google's operations and contribute to a more sustainable future.	Choosing Google Drive as the company's cloud workspace.
LINE	LINE leverages its extensive social media influence to share and disseminate knowledge on sustainability issues, and holds environmental events on World Environment Day to promote carbon reduction concepts and actions to the public.	Establishing the official LINE account
First Commercial Bank	First Commercial Bank follows the Science-Based Carbon Targets (SBT) in formulating carbon reduction actions, promoting environmentally friendly and low-carbon cities, establishing "zero-carbon green roofs" and solar-powered branches, purchasing green electricity, carbon credits, and renewable energy certificates, and continuously increasing the use of renewable energy. In addition, it has launched innovative financial services such as "Consumer Carbon Footprint Inquiry" and digital accounts to achieve sustainability goals together with consumers. Simultaneously, the "Green Light Spreads Love and Sustainability Project" was promoted to assist schools in replacing their lighting fixtures with LED lights, fulfilling social responsibility.	First Commercial Bank was used as the payroll account, and employees' right to choose digital accounts was increased to reduce carbon emissions from paper passbooks and statements

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Suppliers	Measures to reduce environmental impacts or promote positive effects	Astray's actions
Microsoft	Microsoft set four global sustainability goals in 2020, aiming to achieve negative carbon emissions, positive water resource benefits, and zero waste by 2030. In addition to prioritizing the environmental impact of its value chain and striving to provide better sustainable innovative technology services, Meta leverages its global policy and influence to continuously promote long-term net-zero projects, expand the use of carbon-free energy, and invest in the application of artificial intelligence in sustainable solutions, thereby achieving sustainability across three dimensions: enterprise, customers, and the global market.	Choose their operating systems for company-issued laptops
Meta	Meta is committed to achieving net-zero emissions and positive water resource benefits by 2030, promoting the sustainability of energy and water resources in data centers. This includes using 100% renewable energy in data centers and offices, and actively implementing carbon offsetting projects to reduce carbon emissions by 80,000 tons. Furthermore, through core principles such as reducing hardware materials and extending hardware lifespan, choosing more sustainable and inclusive supply chains, and developing low-carbon technologies, MOMO is committed to promoting a healthier and more equitable environment.	Official Instagram and Facebook accounts for Astray
MOMO	MOMO is building a sustainable consumer ecosystem, creating the "Green Living Pavilion" to offer high-quality products with domestic and international environmentally friendly certifications and no animal testing certifications. Through the "Green Living Membership" program, it encourages sustainability-conscious consumers to use "recycled packaging" to reduce waste and utilize green packaging to reduce packaging material usage, achieving a positive circular economy. Additionally, it has established carbon reduction plans and is undergoing low-carbon transformation across three main areas: logistics, packaging, and warehousing.	Company Supplies Procurement
UBER	UBER aims to achieve 100% of its global transportation by 2040 from zero-emission vehicles, microtransportation, or public transport, with all internal operations being net-zero emissions. Through services like Uber Green, it provides consumers with more sustainable and environmentally friendly transportation options. It also collaborates with automakers to promote the Clean Air Plan, assisting drivers in switching to electric vehicles and achieving its zero-emission goal as quickly as possible.	Commuting Car-Sharing Service
Chunghwa Telecom	Chunghwa Telecom utilizes technology to reduce carbon emissions, employing low-energy equipment and developing innovative optical and wireless networks (IOWN) to achieve more energy-efficient and stable technology. Simultaneously, it joined the "CDP Carbon Disclosure Project," collaborating with suppliers to reduce carbon emissions, actively creating a low-carbon office environment, expanding the procurement of renewable energy, constructing solar-powered sites and green base stations, and protecting biodiversity through afforestation.	Telecommunications Services
POYA	Poya has set energy-saving and carbon-reduction targets, promoted energy-efficient electricity use, and invested in centralized receiving and distribution at its logistics centers and solar power projects to reduce energy consumption and greenhouse gas emissions. In addition, it actively manages water resource usage and promotes paper resource conservation programs, while adopting recycled and recycled paper packaging materials to reduce environmental burden. Furthermore, it takes concrete actions to support marine conservation, establishing ocean-themed limited-edition stores and selling ocean-friendly products to raise public awareness of marine conservation.	Company Supplies Procurement
Taiwan Railways	The company aims to diversify its energy sources, enhance train capacity, build a comprehensive railway network, and expand its transfer capabilities with other public transportation modes to achieve green and low-carbon transportation.	Commuting Public Transportation Services
Taiwan High Speed Rail	The company will introduce low-carbon, low-air-pollution, and high-energy-efficiency trains, and install renewable energy at major stations to improve energy efficiency and establish low-carbon green stations. Simultaneously, it optimizes the water supply system, promotes water resource reduction, increases waste recycling rates, and implements noise and vibration management to reduce environmental burden.	Commuting Public Transportation Services

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7.2.2 Social Evaluation of Suppliers

This aspect was not addressed in 2024, as the social impact of suppliers is difficult to detect. It is planned to be reviewed in 2025 through the writing of a sustainability report. Currently, Astray's policy is to select small and medium-sized suppliers as much as possible, reduce purchases from large enterprises, and, through the establishment of social standards, assess whether suppliers have taken any measures to reduce social impact or promote positive effects. By 2024, this standard will be used 100% of all potential partners. The following examples illustrate our emphasis on supplier social responsibility assessment:

Suppliers	Measures to mitigate social impacts or promote positive influence	Astray's actions
Apple	Focusing on labor rights, Apple prioritizes employee development, such as establishing the Apple Education Platform, and ensures that all personnel and environments adhere to the highest standards, such as reasonable wages and working hours, health and safety. Apple also gives back to society through programs like Employee Giving.	Choosing Apple products for company-issued phones
Acer	Based on respect for human rights, Acer works with suppliers to achieve sustainability goals through responsible supply chain management. Furthermore, Acer treats its employees fairly and with respect, creates a safe and healthy work environment, and invests in digital inclusion and social responsibility to achieve a sustainable society.	Selecting their products for company-issued laptops
MSI	Fulfilling its social responsibility as a localized enterprise and effectively utilizing local community resources, MSI allocates a fixed budget annually to support community outreach, charitable donations, educational assistance, and domestic and international corporate volunteer activities. It collaborates with the New Taipei City Government's Social Welfare Department, Education Department, and Sports Department to expand the beneficiary base and create a cycle of good deeds in society.	Selecting their products for company-issued laptops
Greenvines Biotech	Creating a more flexible and inclusive work environment through diverse collaboration models, and continuously investing in cultivating outstanding social talent through internal "learning organization" initiatives and external programs such as School 28 Social Innovation Talent Training Program.	Procuring fragrance with natural ingredients and environmentally friendly packaging as gifts for employees
Google	Prioritizing human rights, Google insists on fair treatment of employees, providing safe and healthy workplaces, and operating with integrity. It is committed to building stronger communities and investing in local development and services to boost employment and economic growth.	Choosing Google Drive as the company's cloud workspace
LINE	Committed to building social resilience, implementing digital governance, and driving talent, LINE upholds the corporate value of "using technology and influence to help solve social issues" and promotes cybersecurity management and digital accountability programs. Internally, it fosters a diverse and inclusive work culture; externally, it cultivates young talent to realize social value.	Establish Astray's official LINE account
First Commercial Bank	Building a gender-equal and friendly workplace environment, actively engaging in social welfare activities, supporting disadvantaged groups, and nurturing diverse talents, while also issuing green and charity credit cards and donating reciprocal funds to support social sustainability.	Use First Commercial Bank as your payroll account
Microsoft	Ensuring that its operations respect and promote human rights, building a complete and trustworthy supply chain, and developing more socially responsible innovative technologies based on four commitments: expanding opportunities, gaining trust, protecting fundamental rights, and promoting sustainability.	Uses its products as the company's laptop systems

Suppliers	Measures to mitigate social impacts or promote positive influence	Astray's actions
Meta	Respects human rights, labor rights, and civil rights. It establishes a sustainable supply chain through its Responsible Supply Chain plan, improving employee well-being and ensuring a healthy and safe working environment. It also develops new applications and services based on diverse values to expand its social impact.	Established Astray's official Instagram and Facebook accounts
MOMO	Supports the promotion of labor rights, builds a diverse and equal workplace environment, and works with suppliers to implement human rights protections. It also leverages the influence of its e-commerce platform to promote digital fundraising and invests in philanthropy and the promotion of sports and culture.	Company Supplies Procurement
UBER	Upholding human rights, labor rights, and civil rights; ensuring the safety and well-being of drivers and passengers; promoting diversity, inclusion, and gender equality; fulfilling its anti-racism commitments; and upholding sustainability values.	Commuting Car-Sharing Service
Chunghwa Telecom	Implementing employee sustainability training through environmental education and ESG courses; emphasizing gender equality and diversity; and creating a positive work environment. Externally supporting digital equality and empowering SMEs, strengthening the digital capabilities of local businesses, and creating employment opportunities	Telecommunications Services
POYA	Developing human rights policies; working with suppliers to comply with human rights regulations; and establishing an equal working environment. Simultaneously focusing on marine conservation, talent development, and community care, the company actively participates in community care activities and provides opportunities for industry-education cooperation, thus implementing social participation.	Company Supplies Procurement
Taiwan Railways	Introducing a Safety Management System (SMS) and third-party assessments to establish a safety system and culture. Furthermore, it has established a job-based training system and created a diverse and inclusive work environment. Externally, it promotes railway tourism, fosters local revitalization, and drives local economic benefits, integrating balanced urban and rural development.	Commuting Public Transportation Services
Taiwan High Speed Rail	Internally, it emphasizes employee career development and a safe and healthy work environment; externally, it cultivates talent through industry-academia collaboration and cares for disadvantaged groups. Simultaneously, it is establishing a sustainable supply chain management mechanism to assist in enhancing the capabilities of local manufacturers and create employment opportunities through regional connections.	Commuting Public Transportation Services

Furthermore, we proactively understand the working conditions of workers in the supply chain and take action. If the work is not conducted within an appropriate system and legal framework, we will provide connection to relevant legal advice; if the working conditions do not comply with international labor standards or national labor laws, we will require suppliers to submit sustainability reports to disclose their working conditions for public scrutiny; for workers in the supply chain who work from home, we have relevant contractual requirements to ensure their personal safety.

We also realize that choosing to cooperate with bad suppliers and allowing inferior manufacturers to exist is a negative impact on society. Therefore, we hope to establish a sustainable supplier screening system to eliminate bad manufacturers and encourage good companies, so as to promote the positive and long-term development of the business market.

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Ten years of hard study, a hundred years of accumulation over three generations, a thousand years of reincarnation of talent, and ten thousand years of a dream remaining true to its origin.

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8.1 Climate Change and Mitigation Strategies

As a management consulting firm, Astray is less affected by climate change risks compared to other industries, resulting in fewer profit opportunities. Therefore, as a startup, we plan to conduct a more detailed review in 2026, after three years of operation. We anticipate assessing climate change risks and opportunities, identifying the risks, opportunities, and financial impacts of climate change on our operations, and developing more comprehensive action strategies and tracking their effectiveness. We aim to strengthen our resilience to climate change and minimize any financial losses. In 2024, Astray committed to net-zero emissions by 2030 at the SBTi. Therefore, although remote work is less efficient, we will maintain some remote benefits. This requires long-term observation of individual employee self-discipline. In 2025, we will strengthen our performance improvement plan, retaining talent capable of remote work, and accelerating the elimination of unsuitable employees.

8.2 Energy Management

Since Astray operates on a near-fully remote work model and provides consulting services, its energy usage primarily relies on electricity from its shared office space. However, due to the unavailability of energy consumption data for the shared office space in 2024, we are unable to accurately report specific details regarding energy use and consumption. Therefore, in the future, we will strive to select office spaces that can provide complete information to increase the transparency of our reporting.

8.3 Greenhouse Gas Emissions

Astray conducts carbon inventories in accordance with the requirements of the GHG Protocol and Corporate Value Chain (Scope 3) Accounting and Reporting Standard. These two standards are part of the Greenhouse Gas Inventory Protocol and were jointly developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). In addition, in accordance with the Ministry of Environment's 2024 Greenhouse Gas Emissions Inventory Operation Guidelines, an operational control approach is used to conduct a carbon inventory for 2024 to understand the greenhouse gas emissions situation for that year and to provide a reference for future carbon reduction planning. As this is Astray's first year of practice, it is expected that 2023 will be used as the base year to gradually improve carbon emissions.

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Items		Total(tCO2e)
Scope 1: Direct Emissions		NA
Scope 2: Energy Indirect Emissions		NA
Scope 3: Other Indirect Emissions	Category 1: Emissions from Purchased Goods or Services	1.4329141
	Category 2: Capital Goods	NA
	Category 3: Fuel and Energy Related Activities (Not included in Scope 1 or Scope 2)	0.2575
	Category 4: Upstream Transportation and Distribution	NA
	Category 5: Waste Generated in Operations	NA
	Category 6: Business Travel	19.307
	Category 7: Employee commuting	0.193471
	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		21.19088

* Note 1: The gases included in the calculation cover carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3), with CO2 emissions from biosources included.
* Note 2: Greenhouse gas emissions are assessed using the operational control method, and the calculation method is the emission factor method, which is activity data multiplying carbon emission factor. The emission factor reference databases include: (1) the Ministry of Environment's Product Carbon Footprint Information Network; (2) information provided by suppliers and verified by third parties. The Global Warming Potential (GWP) ratio used is from the Fifth Assessment Report (AR5) published by the Intergovernmental Panel on Climate Change (IPCC).

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The scope of the inventory includes Scope 1 direct greenhouse gas emissions, Scope 2 indirect greenhouse gas emissions, and other indirect (Scope 3) greenhouse gas emissions. Because Astry works almost entirely remotely, there are no greenhouse gas emissions from Category 1. For Category 2 greenhouse gas emissions, due to the lack of available data on shared workspaces for 2024, accurate emissions information for this category cannot be reported. Future efforts will focus on selecting office spaces that can provide complete information. Category 3 greenhouse gas emissions are primarily from Categories 1, 3, 6, and 7.

For Category 1 of Category 3, carbon emissions are mainly from mail delivery, bank teller services, and electronic purchases. Emissions from Category 3 originate from gasoline used for transportation. Category 6 has the largest carbon emissions from business travel, primarily from taxis, railways, passenger transport, and carpooling services. Category 7 carbon emissions from employee commuting are from employees driving to in-person interviews.

Greenhouse Gas Emission Intensity

Emission Intensity (tCO2e/person)	Emission Intensity (tCO2e/million NT dollars)
0.53	5.67

Note 1: Greenhouse gas emissions are summed across three categories: 1, 3, 6, and 7. The calculation includes carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3), with CO2 emissions from biosources included.

* Note 2: Greenhouse gas emission intensity is calculated based on 40 employees (including the founder) in 2024.

* Note 3: Greenhouse gas emission intensity is calculated based on consolidated revenue of NT$3,736,904 in 2024.

Since Astray adopts a near-fully remote work model, carbon emissions from employee commutes are reduced. If there is a requirement for in-person gatherings, the total amount of employee movement will be used as an objective basis for assessing the final meeting location. For employee salary remittance accounts, Astray uses the services of First Commercial Bank. In addition to providing digital accounts as an option for salary transfers, reducing carbon emissions from paper passbooks and statements, employees can also check their consumption carbon footprint to review their personal consumption habits and reduce unnecessary greenhouse gas emissions. Furthermore, Astray's podcast program, "Sustainability Today," uses online recording to reduce carbon emissions from in-person meetings between employees and guests.

Since carbon emissions are already very low (0.53 tCO2e per capita), future carbon reduction plans focus on adjusting business travel, making reasonable plans based on the client's location before business development, and recruiting sales representatives by county/city. Additionally, based on the 2024 carbon inventory results, we identified carbon emission hotspots, primarily Category 1 mail and Category 6 business travel. To this end, we propose three reduction measures to further achieve our carbon reduction goals in the future:

(1)Reduce the frequency of physical mail delivery and send documents via email, cloud services, etc. as much as possible.

(2)Reduce the frequency of business travel and replace it with online meetings as much as possible.

(3)If commuting is necessary, prioritize using Taiwan Railways, taxis, and car-sharing services, and reduce the use of the Taiwan High Speed Rail.

Moreover, due to regulations under the Montreal Protocol, Taiwan has reduced its consumption of sea cucumbers to zero since 1994 and its consumption of chlorofluorocarbons (CFCs) to zero since 1996. Simultaneously, the consumption of HCFCs is frozen to not exceed Taiwan's baseline consumption (638.156 ODP metric tons), and is gradually reduced to 0.5% of the baseline (3.191 ODP metric tons) by 2020, with restrictions limited to maintenance of existing refrigeration and air conditioning equipment in use before January 1, 2020. Furthermore, since 2006, Taiwan has ceased producing any ozone-depleting substances (ODS). HCFCs and methane bromide are currently still imported into Taiwan and are regulated by a licensing and permitting system. The subsequent phased reduction target for HCFC consumption is to achieve complete elimination by 2030. In addition, methane bromide is limited to use in quarantine and preshipment (QPS) applications. After a comprehensive review, it is determined that Taiwan has no potential for ODS emissions, nor for nitrogen oxides (NOx), sulfur oxides (SOx), or other significant gas emissions by 2024. However, in the future, when selecting suppliers, we will consider whether they install air pollution control equipment and whether their sustainability reports are included in the scope of their assurances.

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8.4 Water Resource and Waste Management

Since Astray operates almost entirely remotely and provides consulting services, its water usage primarily relies on equipment in its shared office space. However, due to the unavailability of water usage data for the shared office space in 2024, we cannot accurately report specific data on water resource management.

Regarding waste management, as Astray is a management consulting firm operating remotely, it generates only a small amount of photocopying waste and no industrial waste. There was one photocopying paper record in 2024, generating 0.000005 metric tons of general waste, with no significant waste-related impact identified.

Similarly, due to the lack of complete data, we cannot fully disclose the general waste generated in the shared office space. Therefore, we will strive to select office spaces that can provide complete information in the future to increase the transparency of our reporting.

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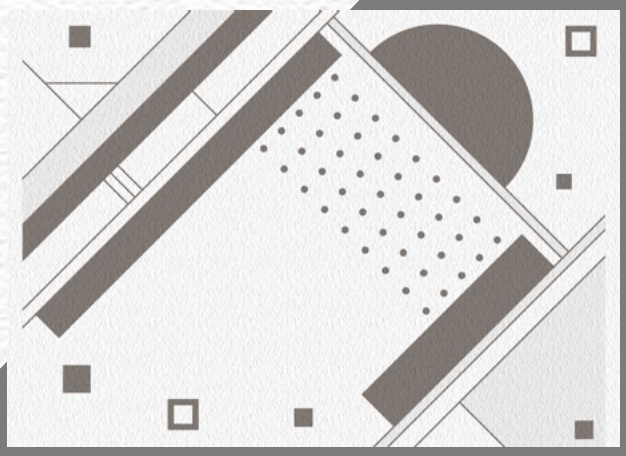

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GRI 1 used		GRI 1：Foundation 2021				
Applicable GRI Sector Standard(s)		No applicable sector standards available				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF.NO.
			REQUIREMENT(S) OMMITED	REASON	EXPLANATION	
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	101-2 Management of biodiversity impacts					
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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF.NO.
			REQUIREMENT(S) OMMITED	REASON	EXPLANATION	
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	28-35				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	73				
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	65				
	205-2 Communication and training about anti-corruption policies and procedures	65				
	205-3 Confirmed incidents of corruption and actions taken	65				
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					
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 packaging materials					

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Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
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	28-35				
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	28-35				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	/	Not applicable/No Scope 1GHG emissions			
	305-2 Energy indirect (Scope 2) GHG emissions	/	Information unavailable/incomplete			
	305-3 Other indirect (Scope 3) GHG emissions	80-83				
	305-4 GHG emissions intensity	80-83				
	305-5 Reduction of GHG emissions	80-83				
	305-6 Emissions of ozone-depleting substances (ODS)	80-83				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	80-83				
Effluents and Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 306: Effluents and Waste 2020	306-1 Waste generation and significant waste-related impacts	84				
	306-2 Management of significant waste-related impacts	/	Information unavailable/incomplete			

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			REQUIREMENT(S) OMMITED	REASON	EXPLANATION	
	306-3 Waste generated	84				
	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	28-35				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	73-75				
	308-2 Negative environmental impacts in the supply chain and actions taken	73-75				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	50				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	52				
	401-3 Parental leave	53				
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	28-35				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	/	Not applicable/No Occupational health and safety management system			
	403-2 Hazard identification, risk assessment, and incident investigation	45				
	403-3 Occupational health services	46-47				
	403-4 Worker participation, consultation, and communication on occupational health and safety	45-47				
	403-5 Worker training on occupational health and safety	45-47				
	403-6 Promotion of worker health	46-47				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	45-47				
	403-8 Workers covered by an occupational health and safety management system	/	Not applicable/No Occupational health and safety management system			
	403-9 Work-related injuries	46				
	403-10 Work-related ill health	46				

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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF.NO.
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Training and Education						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 404:Training and Education 2016	404-1 Average hours of training per year per employee	43				
	404-2 Programs for upgrading employee skills and transition assistance programs	40-42				
	404-3 Percentage of employees receiving regular performance and career development reviews	44				
Diversity of governance bodies and employees						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	54-58、63-64				
	405-2 Ratio of basic salary and remuneration of women to men	57-58				
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	38				
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					

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Local Communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	60				
	413-2 Operations with significant actual and potential negative impacts on local communities	60				
Supplier Social Assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	76-77				
	414-2 Negative social impacts in the supply chain and actions taken	76-77				
Public Policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-35				
GRI 415: Public Policy 2016	415-1 Political contributions	/				
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	28-35				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	68-69				

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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.	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 3.4 Diversity and Equal Opportunity 4 Local Community Engagement 5.1 Governance Structure 5.3 Anti-Corruption and Sincere Management	2-3、10-22、25-38、47-58、62-65	GRI 2 General Disclosures 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 205-1 GRI 405-1
Principle 2: Make sure that they are not complicit in human rights abuses.	1.4 Material Topic Assessment and Impact Evaluation 2 Human Rights Protection	37-38	GRI 2 General Disclosures 2-23 GRI 3 Material Topics 3-1, 3-2, 3-3
Labour			
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	About This Report 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 4 Local Community Engagement	6-22、25-38、45-54、59-60	GRI 2 General Disclosures 2-22, 2-23, 2-26, 2-30 GRI 3 Material Topics 3-1, 3-3 GRI 403 GRI 406
Principle 4: the elimination of all forms of forced and compulsory labor	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	6-22、25-38、45-54	GRI 2 General Disclosures 2-22, 2-23, 2-30 GRI 3 Material Topics 3-1, 3-3 GRI 403 GRI 406

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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	6-22、 25-38、 45-46	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	6-22、 25-38、 45-58、 61-63	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	6-22、 25-38、 45-46、 47-54、 59-65、 71-84	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	6-22、 25-38、 45-58、 71-84	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	6-22、25-38、45-58、71-84	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、25-38、47-60、65	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

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HKEX Environmental, Social and Governance Reporting Guide

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Principle 9	GRI 2 General Disclosures 2-5	3、附錄
Principle 10	GRI 2 General Disclosures 2-12, 2-14	3、62-64
Principle 11	GRI 1 Foundation 1.1 Purpose of the GRI Standards 4. Reporting principles (Balance and Comparability)	2-3
Part B: Mandatory Disclosure Requirements		
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Reporting Principles 14	GRI 1 Foundation 4. Reporting principles (Comparability) GRI 2 General Disclosures 2-16, 2-29 GRI 3 3-1, 3-2, 3-3	2-3、 16-35
Reporting Boundary 15	GRI 2 General Disclosures 2-2, 2-3	16-22
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Aspect A1: Emissions (General Disclosures)	GRI 3 3-2, 3-3 GRI 305	16-22
KPI A1.1	GRI 305-1, 305-2, 305-3, 305-6, 305-7	80-83
KPI A1.2	GRI 305-1, 305-2, 305-4	80-83

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KPI A1.6	GRI 3 3-2, 3-3 GRI 306-4, 306-5	16-26、80-83
Aspect A2: Use of Resources (General Disclosures)	GRI 3 3-2, 3-3	16-26
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KPI A2.2	GRI 303-5	/
KPI A2.3	GRI 3 3-2, 3-3 GRI 302-4, 302-5	/
KPI A2.4	GRI 3 3-2, 3-3 GRI 303-1	/
KPI A2.5	-	-
Aspect A3: The Environment and Natural Resources (General Disclosures)	GRI 3 3-2, 3-3	16-26
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Employment and Labour Practices		
Aspect B1: Employment (General Disclosures)	GRI 3 3-2, 3-3	16-26
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Aspect B3: Development and Training (General Disclosures)	GRI 3: 3-2, 3-3 GRI 404-2	25-26、40-42
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Aspect B4: Labour Standards (General Disclosures)	GRI 3 General Disclosures 3-2, 3-3 GRI 308 GRI 414	25-26、29-35
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KPI B5.1	GRI 2 General Disclosures 2-6 GRI 204-1	23-24、28-35、73
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KPI B6.3	-	-
KPI B6.4	-	-
KPI B6.5	GRI 3: 3-2, 3-3	25-26
Aspect B7: Anti-corruption (General Disclosures)	GRI 3: 3-2, 3-3 GRI 205-3	25-26、65
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Community		
Aspect B8: Community Investment (General Disclosures)	GRI 3: 3-2, 3-3 GRI 413	25-26、60
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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	46-47、68-69
	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	65、68-69
	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.)	68-69
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	54-58、63-64
	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.)	43
	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%.)	28-35、38

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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	28-35、60、64-66、68-69
	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.)	64-65

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	40-44
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.)	56-58

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	28-35
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	29-35
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	28-35、 38、 50-53、 76-77
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	28-35
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	28-35、 64-66

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	23-24、 28-35、 38-42、 45-47、 50-58、 60-66、 76-77
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	16-17、 25-26、 28-35、 38、 50-53、 75-77

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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	16-17、 23-26、 28-35、 60、 64-66
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	6-17、 25-38、 62-63
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	23-24、 28-35、 38、46、 54-60、 63-66、 76-77

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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	3、 23-35、 38
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	28-35、 38、 45-47、 50-53、 60、 64-66
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	28-35、 38
24. Where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should f irst 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	16-17、 25-26

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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	2、47-54、61-64
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	25-38、61-64
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	6-22、47-54、59-64
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	25-36
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	25-36、73-78、80
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	80
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	6-7、71-73

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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	2-3、 25-36
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	4、 25-36、 71-72
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	25-36
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	25-36
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	25-36
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	25-36

IFRS S2 INDEX

Core Content	Description	Chapter	Page
Governance	• 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	-
Strategy	Climate-related risks and opportunities	8.1 Climate Change and Mitigation Strategies	80
	• 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.		
	Business model and value chain	8.1 Climate Change and Mitigation Strategies	80
	• 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.		
	Strategy and decision-making	8.1 Climate Change and Mitigation Strategies	80
	• 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.		
	Financial position, financial performance and cash flows	Internal evaluation	-
	• 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).		
	Climate Resilience	Internal evaluation	-
	• 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.		
Risk Management	• The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks.	Internal evaluation	-
	• 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.	Internal evaluation	-
	• 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	-

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Core Content	Description		Chapter	Page
Metrics and Targets	Climate-related metrics			
	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)	8.3 Greenhouse Gas Emissions	80-83
	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			
	• 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.		8 Environment	79-84
	• An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target.		8 Environment	79-84
	• 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	80-83

WEF IBC Stakeholder Capitalism Metrics Index

Area	Theme	Core Metrics	Report Contents or Explanation	Page
Principles of Governance	Governing Purpose	• Setting purpose	1.1 "Sustainable Development Strategy"	10-22
	Quality of Governing Body	• Governance body composition	5.1 "Governance Structure"	62-64
	Stakeholder Engagement	• Material issues impacting stakeholders	1.3 "Stakeholder Identification and Engagement"	23-25
	Ethical Behaviour	• Anti-corruption • Protected ethics advice and reporting mechanisms	5.3 "Anti-Corruption and Integrity Management"	65
	Risk and Opportunity Oversight	• Integrating risk and opportunity into business process	5.4 "Risk Management"	65
Planet	Climate Change	• Greenhouse gas (GHG) emissions • TCFD implementation	8.3 "Greenhouse Gas Emissions"	80-83
	Nature Loss	• Land use and ecological sensitivity	/	/
	Freshwater Availability	• Water consumption and withdrawal in water-stressed areas	8.4 "Water Resource and Waste Management"	84
People	Dignity and Equality	• Diversity and inclusion • Pay equality • Wage level • Risk for incidents of child, forced or compulsory labour	3.4 "Employee Diversity and Equality"	54-58
	Health and Well-being	• Health and safety	3.2 "Occupational Health and Safety"	45-46
	Skills for the Future	• Training provided	3.1 "Talent Cultivation and Development"	47-54
Prosperity	Employment and Wealth Generation	• Absolute number and rate of employment • Economic contribution • Financial investment contribution	3.1.4 "Performance Evaluation and Career Development Review" 5.5 "Operational Performance"	44、66
	Innovation of Better Products and Services	• Total R&D expenses	/	/
	Community and Social Vitality	• Total tax paid	/	/

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Independent Practitioner’s Limited Assurance Report

To: Astray Limited Company：

We were engaged to perform a limited assurance engagement on the Sustainability Report of Astray Limited Company for the year 2024. The procedures for the selected performance indicators designated by Astray Limited Company have been completed, and we hereby issue this Limited Assurance Report.

Subject Matter Information and Applicable Criteria

The selected performance indicators of Astray Limited Company (“the subject matter information”) and their applicable criteria are listed in the appendix, Summary Table of Assurance Items.

Responsibility of Management.

Management is responsible for preparing the subject matter information in accordance with the Global Reporting Initiative (GRI) Standards, both universal and sector-specific, as well as criteria established by the Company, and for maintaining appropriate internal controls to ensure that the subject matter information is free from material misstatement, whether due to fraud or error.。

Practitioner’s Responsibility

Our responsibility is to perform the limited assurance engagement in accordance with Assurance Standard No. 3000, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, and to express a limited assurance conclusion on whether the subject matter information contains material misstatements based on the procedures performed and evidence obtained.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement. The procedures performed differ in nature and timing and are more limited in extent. Therefore, the level of assurance obtained in a limited assurance engagement is significantly lower than that obtained in a reasonable assurance engagement.

Based on our professional judgment, we planned and performed the engagement to obtain limited assurance on the subject matter information. Due to inherent limitations of internal controls,

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the procedures performed may not detect all material misstatements. Our procedures included, but were not limited to

1.Obtaining and reading Astray Limited Company's Sustainability Report;

2.Inquiring of management and personnel responsible for preparing the subject matter information to understand the policies, processes, internal controls, and information systems used, to identify areas where material misstatements may exist

3.Checking whether calculation standards were correctly applied based on the methods described in the applicable criteria;

4.Performing inspection, recalculation, reperformance, and analytical procedures on selected samples of the subject matter information to obtain limited assurance evidence

Independence and Quality Control of the Practitioner

We have complied with the ethical requirements of the Code of Ethics for Professional Accountants, which includes independence and other relevant ethical requirements founded on the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management 1 (ISQM 1), Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and accordingly maintains a comprehensive system of quality management, including documented policies and procedures with respect to compliance with ethical requirements, professional standards, and applicable laws and regulations.

Inherent Limitations

Non-financial information included in sustainability reporting is subject to measurement uncertainties. Different measurement methods may result in significant variations in performance metrics. Compared with financial information assurance, sustainability report information involves more inherent limitations due to factors such as management judgment, assumptions, and interpretations. Stakeholders may interpret the same information differently. Therefore, not all material misstatements—whether due to fraud or error—may be detected.

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Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Sustainability Report of Astray Limited Company. for the period from January 1, 2024 to December 31, 2024 is not, in all material respects, prepared in accordance with the applicable criteria.

Other Matter

After the issuance of this assurance report, we do not accept responsibility for updating or re-performing any procedures in relation to subsequent changes to the Company's subject matter information or the applicable criteria.

Shang Cheng Accounting Firm

Practitioner: 蘇景瑜

December 4, 2025

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Independent Auditor' Limited Assurance Report on Sustainability Report
Independent Auditor' Limited Assurance Report on Greenhouse Gas Statement

Shang Cheng Accounting Firm
2F., No. 111-1, Daming Rd., Fengshan Dist.,
Kaohsiung City 830, Taiwan (R.O.C.)
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Appendix — Summary Table of Assurance Items

No.	Subject Matter Information	Applicable Criteria	Page
1	No incidents of discrimination or sexual harassment occurred in 2024	Total number of discrimination and sexual harassment cases in 2024	38
2	Total training hours reached 4,407 hours; average of 113 training hours per person in 2024	Total training hours and average training hours per employee in 2024	43
3	All 39 employees received regular performance and career development reviews (100% completion)	Number and percentage of employees who received regular performance and career development reviews in 2024	44
4	Zero occupational injuries and recordable occupational diseases in 2024	Number and rate of occupational injuries among hourly employees and controlled workers; number of recordable occupational disease cases in 2024	46-47
5	More than 50% of employees were female in 2024	Percentage of employees by gender in 2024	48、55
6	Over 90% of employees were under age 50 in 2024	Percentage of employees by age group in 2024	51、55
7	In 2024, the base salary of female employees was 39% higher than that of male employees	Ratio of female-to-male base salary across employee categories	58
8	NT$100,000 donated to National University of Kaohsiung in 2024	Amount donated to National University of Kaohsiung	60
9	No regulatory violations in 2024	Total number of major regulatory violations in 2024	64
10	No bribery or corruption incidents occurred in 2024	Total number of confirmed corruption cases	65
11	No complaints, data breaches, losses, or thefts related to customer privacy occurred in 2024	Total number of confirmed privacy violations and data breach events	69
12	72% of procurement budget spent on local suppliers in 2024	Percentage of procurement budget spent on local suppliers	73

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No.	Subject Matter Information	Applicable Criteria	Page
13	No significant negative environmental impacts identified in the supply chain in 2024	In 2024, Astray established environmental standards to assess the environmental impact of suppliers, specifically investigating whether suppliers have taken any measures to reduce environmental impact or promote positive effects. By 2024, 100% of potential partners were selected using these standards.	74-75
14	100% of suppliers screened using social criteria in 2024	In 2024, Astray developed social standards to assess whether suppliers had taken any measures to reduce social impact or promote positive effects, and to count the number of new suppliers the organization used to screen.	76-77
15	Per-capita emissions were only 0.53 tCO_2e in 2024	Greenhouse gas emission intensity	82
16	No industrial waste generated; general waste totaled 0.000005 metric tons in 2024	No significant waste-related impacts identified in 2024	84
17	Astray podcast “Today’s Sustainability” remained ranked No.1 for the keyword “sustainability” on Apple Podcasts in 2024	Apple Podcasts search results for the keyword “sustainability” in 2024	8

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Independent Practitioner's Limited Assurance Report

To: Astray Limited Company：

We have been engaged to perform a limited assurance engagement on the greenhouse gas statement of Astray Limited Company. for the year ended December 31, 2024."

Responsibility of Astray Limited Company.

Astray Limited Company. is responsible for preparing its greenhouse gas (GHG) statement in accordance with The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Corporate Standard) and The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Value Chain Standard), both developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

In addition, the Company has followed the Ministry of Environment's 2024 Guidelines for GHG Inventory to conduct its 2024 GHG inventory using the operational control approach, in order to assess annual emissions and provide a basis for future reduction planning.

Management is also responsible for preparing the subject matter information in accordance with the Global Reporting Initiative (GRI) Standards, both universal and sector-specific, as well as criteria established by the Company, and for maintaining appropriate internal controls to ensure that the subject matter information is free from material misstatement, whether due to fraud or error. ◦

Independence and Quality Control of the Practitioner

We have complied with the ethical requirements of the Code of Ethics for Professional Accountants, which includes independence and other relevant ethical requirements founded on the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management 1 (ISQM 1), Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and accordingly maintains a comprehensive system of quality management, including documented policies and procedures with respect to compliance with ethical requirements, professional standards, and applicable laws and regulations.

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Practitioner's Responsibility

Our responsibility is to express a limited assurance conclusion on the Company's GHG statement based on our engagement conducted in accordance with International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements. A limited assurance engagement consists primarily of inquiries, analytical procedures, and other assurance procedures, which are less in scope and timing than a reasonable assurance engagement, and therefore provide a lower level of assurance.

In accordance with ISAE 3410, our work included:

1. Reading the GHG emissions disclosures in Astray Limited Company.'s sustainability report;
2. Inquiring into the Company's control environment and related information, without testing the design or operating effectiveness of specific controls;
3. Assessing the appropriateness and consistency of the methodologies used by the Company;
4. Performing inspection, recalculation, re-performance, and analytical procedures on selected subject matter information. :

Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the GHG statement of Astray Limited Company. for the period from January 1, 2024 to December 31, 2024 is not, in all material respects, prepared in accordance with the applicable criteria. ◦

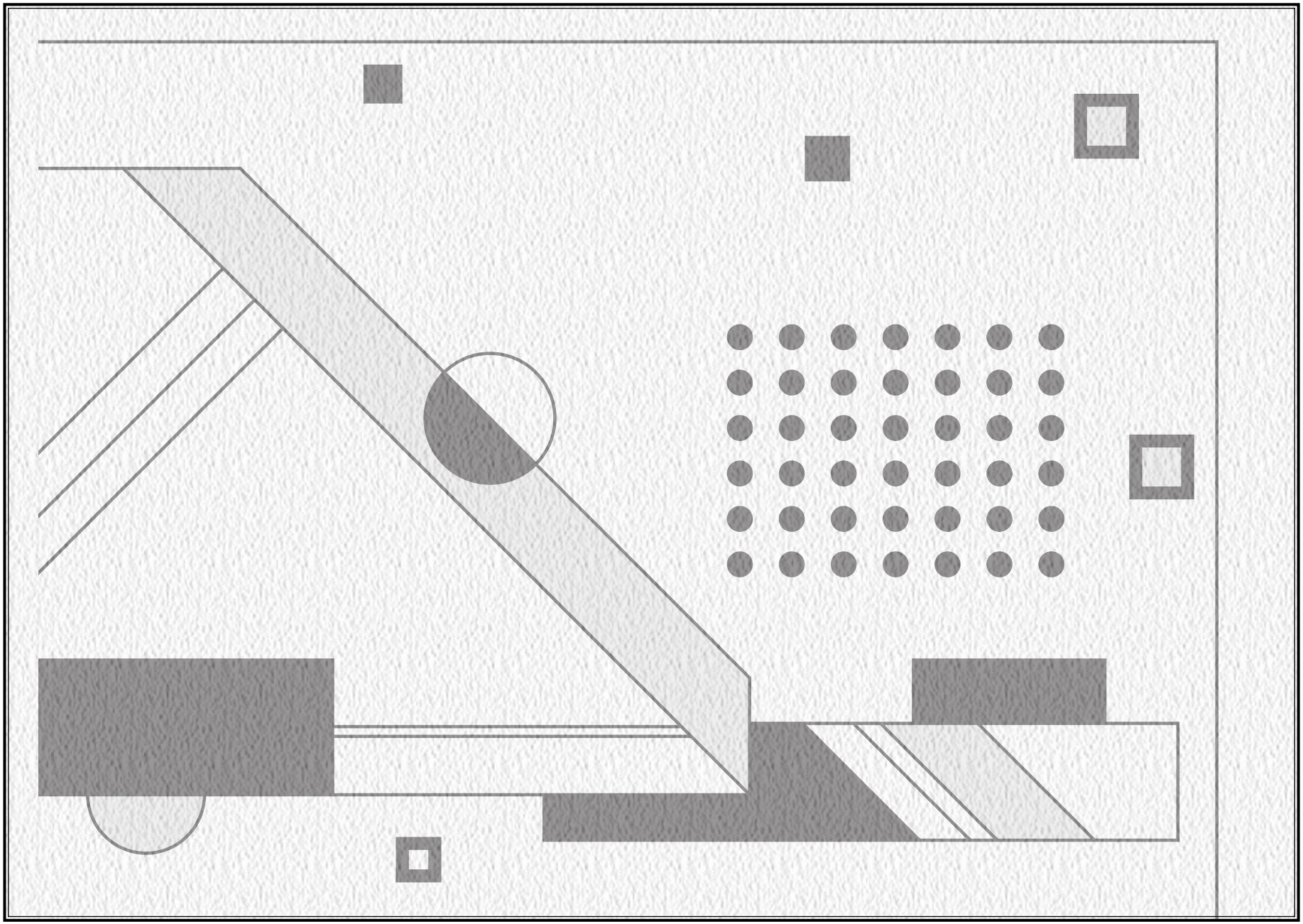
Other Matter

After the issuance of this assurance report, we do not accept responsibility for updating or re-performing any procedures in relation to subsequent changes to the Company's subject matter information or the applicable criteria.

Shang Cheng Accounting Firm

Practitioner: 蘇景瑜

September 16, 2025



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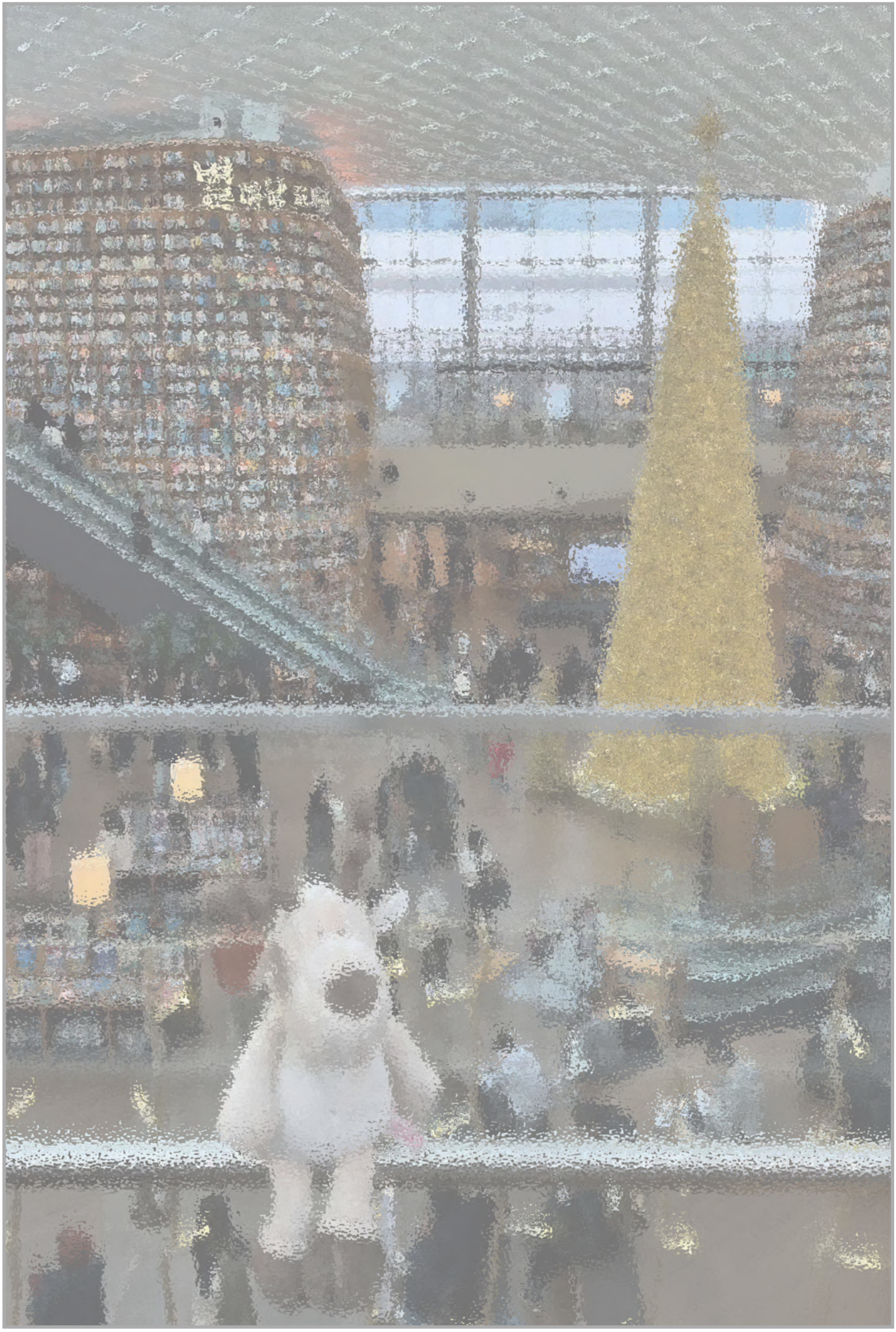


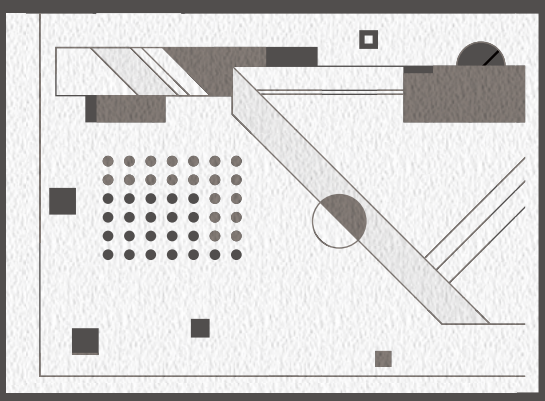
TAISE
台灣企業永續獎
永續報告書
銅
服務業第二類
2025

TAISE
台灣永續行動獎
SDG 16 和平與正義制度
銅
2025

Sustainability Action Award
APSAA by TAISE
SDG 16
SILVER
2025

GRI TRAINING PARTNER 2025

SOCIAL VALUE
INTERNATIONAL
PIONEER
GRI



SCIENCE BASED TARGETS

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Astray square