

Sustainable Development Implementation Status and The differences compared to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons



Assessment items	Operation		Summary description	The differences compared to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons
	Yes	No		
I. Does the Company have a dedicated (or ad-hoc) sustainable development unit with Board of Directors authorization for senior management, which reports to the Board of Directors?	V		The Company established Corporate Social Responsibility Office, which is headed by Director Brenda Lin. CSR Division is held accountable for setting the goal and establishing policies and systems of social responsibility, and the plans are stipulated and implemented by Integrated Marketing Division. CSR Division also reports to the Board of Directors on a regular basis. Please refer to the description on Page 40 to 42 for the 2022 Implementation Plan.	No difference
II. Has the Company assessed the environmental, social, and corporate governance risks related to its operations based on the principle of materiality and established related risk management policies or strategies?	V		“Code of Corporate Social Responsibility” of the Company was passed by the Board of Directors on March 19, 2020, and the corporate governance was conducted in accordance with the Principles.	No difference
III.Environmental issues	V		(I) The Company is committed to improving resource efficiency, including office papers, electricity, and water resources, and utilizing resources efficiently, as well as conducting waste classification and recycling	No difference
(I) Has the Company establish an environmental management system designed to industry characteristics?	V		(II) The Company is in compliance with laws and regulations concerning public safety, building, fire, labor safety and health to maintain a safe working environment. The Company’s products received GOTS organic cotton certification, Oeko-Tex Standard 100 environmental protection certification, which are the quality guarantee to the environment.	No difference
(II) Is the Company committed to improving resource efficiency and to the use of renewable materials with low environmental impact?	V		(III) and (IV)The Company is committed to implementing measures for energy saving and carbon reduction. Apart from using lighting with higher energy efficiency, increasing the efficiency of air-conditions, shortening the operating hours of air-conditions and controlling the temperature, the Company also	No difference/ No difference
(III) Has the Company assessed the	V			

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<p>potential risks and opportunities arising from climate change at present and in the future and taken related countermeasures?</p> <p>(IV) Has the Company calculated the greenhouse gas emissions, water consumption, and total volume of waste over the past two years and established the policies with regard to energy conservation and carbon reduction, greenhouse gas reductions, water consumption, and waste management?</p>			<p>promote paperless operation. In 2023 and 2022 The CO2 emission by the Company was 470,243 kg and 522,558 kg respectively. The goal of the Company in three years in to reduce the CO2 emission by 5%</p>	

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IV. Social issues	V		(I) The Company stipulated Employee Work Rules, Employee Life Convention and Service Guidelines, Code of Ethical Conducts, Ethical Corporate Management Best Practice Principles as the behavior basis of employees. The Company also adopt a comprehensive performance evaluation system and stipulate remuneration reward regulations to inspire employees.	No difference
(I) Does the Company stipulate management policies and procedures in compliance with regulations and international human rights principles?	V			No difference
(III) Has the Company established and offered proper employee benefits (including compensation, leave, and other benefits) and reflected the business performance or results in employee compensation appropriately?	V		(II) The Employee Work Rules provide that labor-management meetings shall be held irregularly to coordinate labor-management relation, promote labor-management collaboration, increase working efficiency, and strengthen service quality.	No difference
(III) Does the Company provide employees with a safe and healthy working environment and implementing regular safety and health training?	V		(III) The Company established Security Guards, access control, AED, dry-powder extinguisher, fire hydrant, foam fire extinguishing equipment, fire alarms, emergency broadcast equipment, exist lamps, fire escape equipment, and emergency lighting, and we also conduct elevator maintenance on a monthly basis. Apart from the fire inspection every six months, the Company also designate employees to obtain fire manager license. The Company provides employee health examination and implements disinfection in the working environment irregularly, as well as conduct promotions of significant disease information released by the government. The company organizes employee travel and family days every year to promote the physical and mental health of employees, and establishes a yoga club internally to encourage employees to develop exercise habits. The company's employee training has included safety and disaster prevention knowledge, equipment operation, and AED equipment use.	No difference

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(IV) Has the Company established effective career development training plans?				No difference
(V) Has the Company formulated a consumer rights policy and grievance procedures for research and development, purchase, production, operations, and service?	V		(IV) The Company provides internal and external professional educational training for employee career development. The Company also encourage employees to evaluate personal interests, skills, value and goal and communicate with management for personal career intention to plan future career plan.	No difference
		V	(V) The products of the Company, based on their natures, pass SEK anti-bacteria certification, SGS bacteria-resistance and anti-bacteria testing, SGS color fastness examination, CNS15290 and 15291 examination and SPF examination. Apart from educating employees with "customer-oriented" service principle, the Company also establishes "Customer Free-Toll Service Hot Line" for customers to reflect demands and opinions at any time.	

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(VI) Has the Company formulated supplier management policies requesting suppliers to comply with laws and regulations related to environmental protection, occupational safety and health or labor rights and supervised their compliance?	V		(VI) The contracts signed by the Company with major suppliers include clauses of compliance with the CSR policies of both companies and the termination clauses if they violate CSR policy and cause significant environmental and social impact on the community of the supply source.	No difference
V. Does the Company follow internationally recognized guidelines or instructions in preparing its Sustainable Development Report to disclose its non-financial information? Has the company received assurance or certification of the aforementioned reports from a third-party accreditation institution?		V	The Company follows the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies in preparing its corporate social responsibility report	The Company follows the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies in preparing its corporate social responsibility report
VI. If the Company has established its sustainable development guidelines in accordance with “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please describe the operational status and differences: The Company established such guidelines in accordance with relevant regulations and complied with the regulations of “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”.				

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<p>VI. Other important information to facilitate better understanding of the company’s implementation of corporate social responsibility:</p> <p>The Company adheres to the principles of “Love and Care”, and “Wherever children are, les enphants will be.” By holding charity and family events, our care extends beyond our shops. In addition, the seeds of love from les enphants are spread through making donations to economically-challenged areas, supporting mothers and infants, and making donations to the education of minority groups. The concrete implementation of events in 2022 are as follows:</p> <p>March 2023: Earth Hour</p> <p>Organized by the World Wildlife Fund (WWF), Earth Hour is the largest environmental protection activity around the world to promote energy conservation and environment preservation. Les Enphants invited all employees in headquarters to response. All lights were turned off at all Les Enphants stores around Taiwan for one hour from 20:30 to 21:30 on March 25, 2023 to show our support in practice.</p> <div style="display: flex; justify-content: space-around;">   </div> <p>May 2023: Les Enphants x Turtles Don’t Cry Parent-Child Beach Cleaning Activities</p> <p>With the belief of being friendly to the environment, Les Enphants launched the "Marine Waste Ecological Conservation Series" environmentally friendly clothing, and cooperated with the environmental protection organization "Turtles Don't Cry Beach Cleanup 99" to organize a parent-child beach cleanup activity at the end of May. The deputy general manager of Laiyingfang, Darui Kai (Ricardo led more than 200 parents, children, and beach cleaners to participate, hoping to cultivate children's care and sense of responsibility for the environment, and also contribute to the</p>				

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marine ecology.



May 2023: Les Enphants X Zhongyi Foundation (Public Welfare Walk and Love Garden Party for Loving Homes)_Public Welfare Donation

Les Enphants is committed to charity and donated more than 1,000 pieces of clothing to the "Strive for Loving Family" Charity Walk and Love Garden Party organized by the Zhongyi Foundation. Use actual materials to support disadvantaged children in Taiwan, so that they can receive comprehensive placement and education services under the social welfare system, and work with the Zhongyi Foundation to warmly protect disadvantaged children.



November 2023: In response to World Prematurity Day, donate jumpsuits to the slap fairies

This year is the fifth time for Les Enphants to respond to the "11/17 World Premature Baby Day" by donating specially designed "premature baby jumpsuits" to Taipei City United Hospital Heping

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Maternity and Children's Hospital, so that the slap fairies can wear fit clothes and leave the hospital full of energy.				
Describe other information, if any, regarding “Corporate Responsibility Report” which is verified by certifying bodies: None.				