

## A Letter to Interested Parties

To: All Suppliers, Subcontractors and Interested Parties

We sincerely appreciate the strong support from your company over the years! Thank you very much!

YUTO Packaging Technology Co., Ltd. and all its subsidiaries, branches, holding companies and other affiliated entities (hereinafter collectively referred to as "YUTO Technology", also "Party A") have established Environmental, Occupational Health and Safety, and Corporate Social Responsibility management systems in accordance with standards or requirements such as **ISO14001:2015, ISO45001:2018, SA8000:2014, and the RBA Code of Conduct 8.0** (or their latest versions, if updated). To ensure the effective operation of these systems, we sincerely hope to receive the support and cooperation of your company (including your subsidiaries, branches, holding companies, other affiliated entities, as well as your suppliers and subcontractors).

We kindly request your cooperation in the following aspects:

I. Understanding, supporting, complying with, and promoting YUTO Technology's policies on environmental/occupational health and safety/corporate social responsibility. The specific details are as follows:

In the production and service process of your company (Party B), please comply with the following corporate social responsibility requirements:

### A. Labor

#### 1) Free choice of employment

Party B shall not employ forced, bonded (including debt-bonded), or indentured labor, involuntary or exploitative prison labor, slavery, or trafficked labor. This includes the prohibition of transporting, harboring, recruiting, transferring, or receiving individuals through threats, violence, coercion, abduction, or fraud for labor or services. Do not establish unreasonable restrictions on employees' freedom of movement within the factory and access to company-provided facilities. As part of the employment process, a written employment agreement must be provided to the employee in their native language before leaving their home country. The agreement should include an explanation of the terms and conditions of employment. Additionally, once the employee arrives in the host country, the employment agreement shall not be altered or changed, except for modifications made to comply with local laws and to provide equivalent or better conditions. All work must be voluntary, and employees are free to leave or terminate their employment at any time. Employees' identification or immigration documents, such as government-issued ID cards, passports, or work permits, shall not be withheld, damaged, hidden, confiscated, or denied access, unless required by law to retain such documentation. Employees shall not be required to pay any recruitment fees or other related costs to Party B. If it is found that employees have paid any such fees, they must be reimbursed.

#### 2) Minor employees

Child labor shall not be used at any stage of production. The term "child" refers to any person under the age of 15, or below the age required to complete compulsory education, or below the minimum employment age in the relevant country or region (whichever is the highest of these three criteria). Support shall be provided to comply with all applicable laws and regulations, as well as legally recognized workplace learning programs. Employees under the age of 18 (minor employees) shall not be engaged in work that may jeopardize their health or safety, including night shifts

and overtime. Reasonable maintenance of student worker records, thorough due diligence on educational partners providing student workers, and the protection of student workers' rights in accordance with laws and regulations shall be implemented to ensure proper management. Party B shall provide appropriate support and training to all student workers. Where local laws do not specify the wages, the wages of student workers, interns, and apprentices shall be at least equal to the wage level of junior employees performing the same or similar roles. Assistance/remedial measures shall be provided if child labor is found.

### 3) Working hours

The working hours shall not exceed the maximum time stipulated by local laws. Moreover, the working hours per week including overtime shall not exceed 60 hours except for emergency or exceptional circumstances. All overtime work shall be voluntary. Employees shall be entitled to take at least one day off every seven days.

### 4) Wages and benefits

Party B shall pay employees in accordance with all applicable wage laws, including those related to minimum wage, overtime, and statutory benefits. Overtime shall be paid at a rate higher than the normal hourly wage in accordance with local law. Deduction of wages as a disciplinary measure is prohibited. For each payroll period, a clear and understandable payslip shall be provided to employees in a timely manner. The payslip should include sufficient information to verify whether the compensation for the work performed is accurate. The use of temporary workers, dispatched workers and outsourced workers must comply with legal provisions and restrictions.

### 5) Humane treatment

Party B shall not commit severe inhumane acts such as sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal insults to employees; nor shall it threaten to commit any such acts. Party B shall clearly formulate disciplinary policies and procedures to support these requirements and communicate them to employees.

### 6) Non-discrimination

A commitment should be made that all employees are free from harassment and unlawful discrimination. Discrimination based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religious beliefs, political affiliation, union membership, military service status, protected genetic information, or marital status, shall not occur in the recruitment and employment process (including aspects such as wages, promotions, rewards, and training opportunities). Party B shall provide employees with reasonable facilities for religious activities. Additionally, employees or pending employees shall not be coerced into undergoing medical examinations or physical checks that may have discriminatory purposes.

### 7) Freedom of association

Party B shall abide by the laws and respect the rights of all employees to voluntarily form and join trade unions, engage in collective bargaining and peaceful assembly, as well as the right to refuse participation in such activities. Employees and/or their representatives shall be able to openly communicate and express their views and concerns with management regarding working conditions and management practices, without fear of discrimination, retaliation, threats, or harassment.

## B. Health and Safety

### 1) Occupational health and safety

Party B shall identify, evaluate and control potential safety hazards (such as chemical, electrical and other energy sources, fire, vehicle and fall hazards) that employees may encounter through proper design, engineering and administrative controls, preventive maintenance and safe work processes (including lockout/tagout), and ongoing safety training. Where hazards cannot be effectively controlled in these ways, employees should be provided with appropriate and well-maintained personal protective equipment as well as educational materials on the risks that may

result from such hazards. Appropriate measures must also be taken to protect pregnant/lactating women from high-risk working environments, eliminate or reduce health and safety risks to pregnant/lactating women in the workplace (including risks related to their job tasks), and provide suitable facilities for lactating women.

## 2) Emergency preparedness

Party B shall identify and evaluate potential emergency situations and incidents, and minimize their impact by implementing emergency plans and response procedures. These should include emergency reporting, employee notifications and evacuation procedures, employee training and drills, appropriate fire detection and extinguishing equipment, clearly marked and accessible escape routes, adequate exit facilities, and recovery plans. Such plans and procedures shall minimize damage to life, the environment and property.

## 3) Work-related injuries and illnesses

Party B shall establish procedures and systems to prevent, manage, track, and report work-related injuries and illnesses, including the following provisions: encouraging employees to report incidents; classifying and recording cases of injury and illness; providing necessary medical services; investigating cases and taking corrective actions to eliminate the root causes of incidents; assisting employees in returning to work; and allowing employees to leave the workplace in case of urgent injury without fear of retaliation, and without being required to return until the situation has been alleviated.

## 4) Industrial hygiene

Party B shall, in accordance with the principle of hierarchical control, identify, evaluate and control the hazards to employees caused by chemical, biological and physical factors. Potential hazards are eliminated or controlled through appropriate design, engineering and administrative controls. When hazards cannot be adequately controlled by these measures, appropriate and well-maintained personal protective equipment should be provided to and used by employees. Protection plans should include risk education materials related to these hazards.

## 5) Physically demanding work

Party B shall identify, evaluate and control the impact of physically demanding work on employees, including manual material handling/loading and unloading, repetitive lifting of heavy objects, prolonged standing, and highly repetitive or strenuous assembly work.

## 6) Machine safety protection

Party B shall carry out safety risk assessment on production machinery and other machinery. Party B shall install protective devices, interlocks, and barriers on machinery to prevent potential injury to employees, and ensure they are properly maintained.

## 7) Sanitation, catering and accommodation

Party B shall provide employees with clean restroom facilities, clean drinking water, and safe and hygienic food preparation, storage, and dining facilities. Dormitories provided by Party B or its labor agency to employees shall be kept clean and safe, with appropriate emergency exits, hot water for bathing, adequate lighting, heating and ventilation, secure lockers for storing personal and valuable items, and reasonably accessible private space.

## 8) Health and safety communication

Party B shall provide employees with health and safety information in the workplace, and provide them with training in their native language or a language they can understand, enabling them to correctly recognize workplace hazard signs, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information should be clearly posted in the factory or posted at a conspicuous place where employees can see it. Party B shall provide pre-job training for employees before they begin work and conduct regular training thereafter. Employees should be encouraged to raise safety concerns.

### C. Environment

#### 1) Environmental permit and report

Party B shall obtain, maintain and renew all necessary environmental permits (such as emission monitoring), approvals and registration certificates, and comply with their operational and reporting requirements.

#### 2) Pollution prevention and resource conservation

Party B shall take measures to reduce or eliminate the discharge and release of pollutants and the generation of waste from the source, such as by adding pollution control equipment, improving production, maintenance and facility processes, or taking other measures. Party B shall take measures to use natural resources, including water, fossil fuels, minerals, and forest timber, in a controlled manner. This may include improving production, maintenance, and equipment processes, using alternative materials, adopting strategies for resource conservation, reuse, and recycling, or other methods.

#### 3) Hazardous substances

Party B shall identify, mark and manage chemicals and other materials that may cause danger to human beings or the environment, so as to ensure their safe treatment, movement, storage, use, recycling or reuse and disposal.

#### 4) Solid waste

Party B shall adopt a systematic approach to identify, manage, reduce and responsibly dispose of or recover solid waste (non-hazardous waste).

#### 5) Exhaust gas emission

Volatile organic compounds, aerosols, corrosive substances, airborne particles, ozone-depleting chemicals, and combustion by-products generated during production and operations should be classified, routinely monitored, controlled, and treated prior to discharge. Party B shall regularly monitor the operation of its air emission control systems.

#### 6) Material restrictions

Party B shall abide by relevant laws, regulations and YUTO Technology's requirements on the prohibition or restriction of certain substances (including recycling and disposal marks) in products and manufacturing processes.

#### 7) Water resources management

Party B shall implement a water management plan to record, classify, and monitor water resources, their usage, and discharge. Efforts should be made to protect water resources and control pollution sources. All wastewater must be classified, monitored, controlled, and treated as required before discharge or disposal. Party B shall routinely monitor the operation of its wastewater treatment and control systems to ensure optimal performance and regulatory compliance.

#### 8) Energy consumption and greenhouse gas emission

Party B shall establish and report greenhouse gas reduction targets at the group level, and track and record energy consumption as well as greenhouse gas emissions in key categories of Scope 1, Scope 2, and Scope 3. Party B shall explore and develop cost-effective methods to improve energy efficiency and minimize energy consumption and greenhouse gas emissions. Party B shall actively cooperate to provide relevant environmental footprint data or information of the supplied products when required by YUTO Technology, including but not limited to the aforementioned greenhouse gas emission data.

### D. Ethics

#### 1) Integrity management

The highest standards of integrity should be upheld in all business interactions. Party B shall implement a zero-

tolerance policy, prohibiting any and all forms of bribery, corruption, extortion, and embezzlement.

## 2) No improper interest

Party B shall not promise, offer, grant, give, or accept bribes, nor offer any other form of benefit to obtain illegal or improper advantages. It is strictly prohibited to direct business to any individual, as well as to promise, offer, grant, give, accept anything of value or act through any other methods for gaining an improper advantage under the purpose of obtaining or retaining business. Party B shall implement monitoring and enforcement procedures to ensure compliance with anti-corruption laws.

## 3) Information disclosure

All business transactions shall be transparent and accurately recorded in Party B's commercial books and records. Party B shall disclose information regarding its labor, health and safety, environmental practices, business activities, structure, financial status, and performance in accordance with relevant regulations and current industry practices. Falsifying records or misreporting various operational conditions within the supply chain is strictly prohibited.

## 4) Intellectual property rights

Party B shall respect the intellectual property rights of Party A; the transfer of technology or know-how shall be conducted in a manner that protects intellectual property rights; furthermore, the data and information security of Party A and Party B's suppliers shall be protected.

## 5) Fair business, advertising and competition

Party B shall uphold the standards of fair business, advertising, and competition.

## 6) Identity protection and non-retaliation policy

Unless prohibited by law, Party B shall establish and implement procedures to ensure the protection of whistleblowers among Party B's suppliers and employees, safeguarding the confidentiality and anonymity of their whistleblowing reports. Communication procedures shall be developed for employees, enabling them to raise any concerns without fear of retaliation.

## 7) Responsible mineral sourcing

Party B shall establish and implement policies to conduct due diligence on the sources and custody chains of tantalum, tin, tungsten, cobalt, gold, and mica used in its manufactured products, to reasonably ensure that their sourcing complies with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or equivalent and recognized due diligence frameworks.

## 8) Privacy

Party B shall commit to protecting the personal information of all individuals with whom it conducts business (including Party B's suppliers, Party A, consumers, and employees) to meet their reasonable expectations of privacy. When collecting, storing, processing, transmitting, and sharing personal information, Party B shall comply with applicable laws and regulations concerning privacy and information security.

## E. Management System

### 1) Company commitment

Party B shall establish policies on human rights, health and safety, environment, and ethics. These policies shall declare Party B's commitment to compliance and continuous improvement, be approved by the executive management, and be published in the local language at the factory.

### 2) Management accountability and responsibility

Party B shall clearly designate senior executive management and company representatives responsible for ensuring

the implementation of the management system and related plans. Senior management shall review the status of the management system on a regular basis.

3) Legal and customer requirements

Party B shall formulate and implement procedures for identifying, monitoring and understanding applicable laws, regulations and Party A's requirements (including the requirements of this Agreement).

4) Risk assessment and risk management

Party B shall formulate and implement procedures to identify legal compliance, environmental, health and safety, labor practices, and ethical risks related to its operations. The relative importance of each identified risk should be determined, and appropriate procedures and substantive controls should be implemented to manage the identified risks and ensure compliance.

5) Improvement objectives

Party B shall formulate written performance objectives, indicators and implementation plans, and regularly evaluate the progress of the implementation of the objectives and plans so as to improve Party B's social and environmental performance.

6) Training

Party B shall train management and employees to implement Party B's policies, procedures and improvement objectives, and comply with applicable laws and regulations.

7) Communication

Party B shall establish procedures to clearly and accurately communicate information regarding the participants' policies, practices, expectations, and performance to employees, its suppliers, and the Party A.

8) Employee feedback, participation and complaints

Party B shall establish a continuous procedures (including an effective complaint mechanism) to evaluate employees' understanding, feedback, and non-compliance with the practices and provisions covered by this Code, as well as to promote continuous improvement in the implementation of the terms of this Agreement.

9) Audit and evaluation

Party B shall conduct self-evaluation on a regular basis to ensure compliance with the requirements of laws and regulations related to corporate social responsibility and environmental responsibility, the provisions of this Agreement and Party A's contract requirements.

10) Procedure for corrective actions

Party B shall formulate and implement procedures to promptly correct deficiencies found in internal or external evaluations, inspections, investigations and reviews.

11) Documents and records

Party B shall create and maintain documents and records to ensure compliance with regulations and the company's requirements, while also adhering to confidentiality provisions regarding privacy and trade secrets.

12) Responsibilities of supplier

Party B shall formulate and implement procedures to communicate the requirements of this Agreement to its suppliers and monitor their compliance with the terms of this Agreement.

II. Please sign and return this Agreement within 5 business days upon receipt to indicate your full understanding of and commitment to comply with the terms of this Agreement. Thank you for your cooperation.

III. YUTO Technology has the right to evaluate your company's compliance with this Agreement upon reasonable

notice, and your company shall cooperate actively. If it is found or evaluated that your company has not complied with or violated the terms of this Agreement, your company shall promptly take and implement corresponding corrective actions to actively promote your compliance with this Agreement; If your company fails to take and implement corrective actions within a reasonable time to achieve compliance with this Agreement, YUTO Technology has the right to terminate part or all of its business/cooperation relationship with your company as appropriate without any liability.

IV. The Agreement shall take effect on the date when it is signed or sealed by your company.

YUTO Technology looks forward to working together with your company. If your company requires assistance from YUTO Technology in the process of corporate social responsibility management, please contact our purchasing department.

Best regards!

(MM/DD/YYYY)

**Name of supplier:** \_\_\_\_\_

**Signature of management/company seal:** \_\_\_\_\_ **Date:** \_\_\_\_\_