Stock Code: 2355

CHIN-POON INDUSTRIAL CO., LTD.

Sustainability Report

2025

(Translation)

August 12, 2026

Taiwan Stock Exchange Market Observation Post System: http://mops.twse.com.tw

CHIN-POON Website: http://www.chinpoon.com

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About this Report

CHIN POON has published its first sustainability report in 2023. It was compiled in accordance with GRI standards and took into account the hardware industry indicators issued by the SASB Sustainability Accounting Standards Board to explain to stakeholders the Company’s strategies and activities on economic matters, environmental protection and social contribution, by means of which we have demonstrated our determination for sustainable development and the results of our implementing them. This report is the fourth sustainability report we have compiled.

The Statement of Use

CHIN POON INDUSTRIAL CO., LTD. has reported the information cited in this GRI content index for the period from 1 January 2025 to 31 December 2025 with reference to the GRI Standards.

Scope and Calculation Basis

The information disclosed in this report covers the Company’s sustainability performance of its global locations from January 2025 to December 2025. Its boundaries include locations in Taiwan, China, and Thailand, and also includes important supplier information to reflect the Company's responsibility and influence on the value chain. There is no difference between all subsidiaries included in this report and the subsidiaries included in the consolidated financial statements.

The relevant data for 2025 have been verified by third-party units and presented using internationally accepted indicators. If there are any estimates, they will be noted in each relevant chapter.

- This report is a sustainability report compiled by the Company. In order to gain the trust of all relevant stakeholders in this report, the "Sustainable Development Committee" plans to conduct third-party assurance of the sustainability report. In the initial stage, third-party assurance will be conducted on key material topics, and then gradually expanded to include the whole report. The level of assurance will also be gradually upgraded from "limited assurance" to "reasonable assurance". The ultimate goal is to obtain "reasonable assurance " for the entire report.
- Financial data are audited and confirmed by KPMG Taiwan, and are denominated in New Taiwan Dollars.
- ISO 14064-1 greenhouse gas verification, verified by AFNOR, BSI (British Standards Institution) and Bureau Veritas Certification (Thailand) Co., Ltd.
- Carbon Footprint for Organization, verified by Bureau Veritas Certification (Thailand) Co., Ltd.

- ISO 14001 environmental management system, certified by DQS Inc., BSI (British Standards Institution), and TUV Rheinland.
- ISO 50001 energy management system, certified by China Quality Certification Centre (CQC).
- IECQ QC080000 hazardous substances process management system, certified by BSI (British Standards Institution).
- ISO 45001 occupational health and safety management system, certified by DQS Inc. and BSI (British Standards Institution).
- ISO27001 information security management system, certified by DQS Inc. and BSI (British Standards Institution).
- Trusted Information Security Assessment Exchange (TISAX) for the automotive industry, certified by BSI (British Standards Institution).

Writing Principles and Guidelines

The Company has collected global data on major economic, environmental and social issues, identified the issues with higher priority to our stakeholders through substantive analysis, and further determined our material topics by means of feedbacks from questionnaires conducted in the recent two years and of internal deliberation on potential material topics. We compiled this report to represent the implementation results related to our material topics. This report is in compliance with GRI Standards and discloses the performance results and management policies of the issues.

Issuance of the Report

The reporting period is consistent with the Company's consolidated financial statements, from January 1, 2025 to December 31, 2025.
The Company regularly issues sustainability reports every year.
Current issuance: Released in August 2026, no information has been re-edited.
Previous issuance: Released in August 2025.
Next issuance: Expected to be released in August 2027

Feedback

If you have any suggestions or doubts, you can contact us through the following Email address or the "Stakeholder Area" on our website.
CHIN POON INDUSTRIAL CO., LTD.
Address: No. 46, Neicuo Street, Luzhu District, Taoyuan City
Phone: +886-3-322-2226
Email: spokesman@tw.chinpoon.com
Official website for sustainability: www.chinpoon.com/sustainability

Chairperson's Message

Looking back on the past year, the world is full of changes and challenges. Uncertain factors such as mounting geopolitical risks, high inflation and interest rates, fluctuations in international economic and trade, and supply chain disruptions have been testing the adaptability and resilience of an enterprise. And the impact of extreme weather caused by climate change is becoming more and more obvious. For the survival of human beings in the long run, many countries are accelerating to take more proactive actions and thinking about what should be done to maintain the sustainable development of the human society.

I have been adhering to a core concept to lead the Company, which is "be good together". That an enterprise can maintain good performance, operation and profitability is the basic task that it must achieve. But it is not enough for it to keep thriving. Its shareholders and employees must be able to benefit from the results it has created, and what it has done must make our society and the environment better. Only when all stakeholders can “be good together”, we will be able to maintain a beautiful and long-term future for all of us. This is my fundamental belief of leading an enterprise.

In the past, we have accumulated strength of R&D and manufacturing to create good business results in the global automotive PCB market and to establish the Company's sound operational capabilities and strong financial position. As the world is facing severe climate change and sustainable development challenges, we are going to make use of our excellent ability in management, follow the international trend of carbon reduction, make comprehensive re-alignments in all aspects, set aggressive goals to drive ourselves, promise to achieve zero carbon emissions in global offices by 2030, and challenge the targets of using 100% renewable energy and of achieving carbon neutrality by 2050. At the same time, we will continue to improve the efficiency of energy, material and water resources in our environmental protection strategy. In addition, we will encourage suppliers to participate and builds a resilient and sustainable supply chain to extend the positive influence beyond our reach.

We adhere to the spirit of "be good together" and continue to care about ESG issues. In addition to enhancing R&D, expanding manufacturing capacity and strengthening management efficiency to drive the improvement of overall productivity in order to create more economic resources and wealth in our society so that more people can share the economic results, we also actively expand more positive influence with a view to contribute to the comprehensive sustainable development of our society and environment. We have weathered 47 years. The past difficulties have tempered our confidence and strength to face challenges. In the future, we will continue to work hard to simultaneously achieve the dual goals which are to maintain a going concern and to support the sustainable development of the environment and the society.

Mrs Yu-Chih Tseng-Liu, the Chairperson

1. Company Profile

1.1 Company Basic Information

Full Company Name	CHIN POON INDUSTRIAL CO., LTD.
Headquarters	No. 46, Neicuo Street, Luzhu District, Taoyuan City
Stock Code	2355.TW, listed on the Taiwan Stock Exchange
Date Of Establishment	September 26, 1979
Locations	The headquarters is located in Taiwan, with production bases in Taoyuan City (Taiwan), Changshu City (Jiangsu Province, China), and Bangkok (Thailand).
Group Headcount	5,659
Paid-In Capital	NT$ 3.975 billion
Revenue in 2025	NT$ 15.8 billion

1.2 Production Bases

The business entities listed below are consistent with the business entities in the Company's consolidated financial statements.

- Tao-Yuan Plant:
  No. 46, Neicuo St., Luzhu Dist., Taoyuan City 338, Taiwan
- Pingzhen Plant:
  No. 10, Gongye 2nd Rd., Pingzhen Dist., Taoyuan City 324, Taiwan
- Chang-Jung Plant:
  No. 171 & 171-1, Changrong Rd., Luzhu Dist., Taoyuan City 338, Taiwan
- Changshu Plant (China):
  No.98, Huangpujiang Road, Changshu National New & Hi-tech Industrial Development Zone of Jiangsu, Jiangsu Province 215500, China
- Thailand Plant (Thailand):
  Bangkadi Industrial Park, Mu 5, 152 Tiwanon Road, Amphur Muang, Pathumthani 12000,Thailand



1.3 Business Operations

1.3.1 Business Scope

1.3.1.1 Main Business

(1) Manufacturing, processing and sale of printed circuit boards and electronic materials.

(2) Manufacturing, processing and sale of punching machines and press dies for printed circuit boards.

(3) Manufacturing, processing and sale of insulation boards.

(4) Importing and exporting of the aforesaid items.

1.3.1.2 Business Breakdown:

The Company's main business is manufacturing, processing and trading of printed circuit boards. They accounted for approximately 100% of its business in 2025.

1.3.2 Products

HDI & IVH, Multilayer (~26L), SS/NPTH/STH/CPTH, Heavy Copper (~14oz) , High Frequency / High Speed, Metal Base & Pedestal, Flexible-PCB, Cu Inlay & Busbar, etc.



SS/NPTH/STH/CPTH

Appliances、TV Remote Controller、Car Dashboard...



High Frequency / High Speed

ADAS Radar、Satellite Antenna、Smart Antenna、LNB、Telecommunication、Low Earth Orbit Satellite ...



Multilayer (~26L)

Car ECU、Server、Telecom、Automation、Medical...



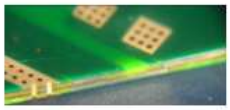
Metal Base & Pedestal

LED TV BLM、Traffic Lighting、Commercial Lighting、Projector Light Source、Car Lighting、Elec. Braking...



HDI & IVH

Car Infortainment、ECU、ADAS、Camera、Router...



Heavy Copper (~14oz)

Car OBC、Junction Box、High Power Inverter、Converter



Flexible-PCB

Car ECU、Junction Box、Car EPS、ADAS、Household Appliances...



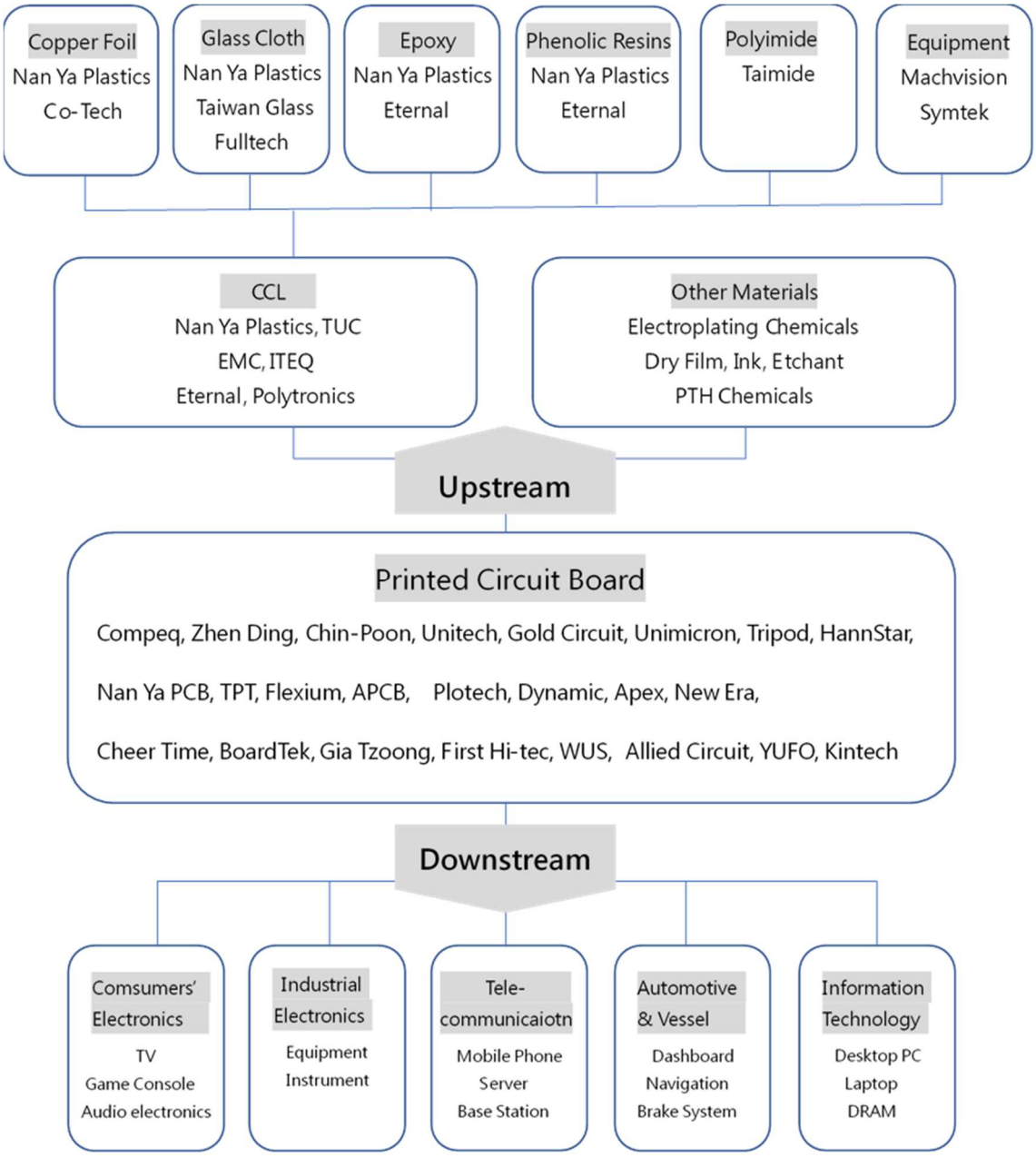
Cu Inlay & Busbar

Elec. Braking、LED Light Engine、Industrial Power Managing、Energy Storage、High-Power Module

1.3.3 Supply Chain of PCB Industry

We are in the printed circuit board industry, which is an important part of the electronic components industry. The PCB industry produces printed circuit boards that carry electronic components. Upstream of the PCB industry, there are makers of CCL (copper clad laminates), such as paper base copper clad laminates and epoxy fiberglass fabric copper clad laminate, and manufacturers of dry film, ink, and etching liquid , etc. More upstream of them, there are manufacturers of copper foil, fiberglass cloth, epoxy resin and other materials. Downstream of the PCB industry, there are manufacturers of home appliances, consumer electronics, computers, telecommunications, and electronic components for vehicles and ships.

Diagram of PCB Industry Supply Chain

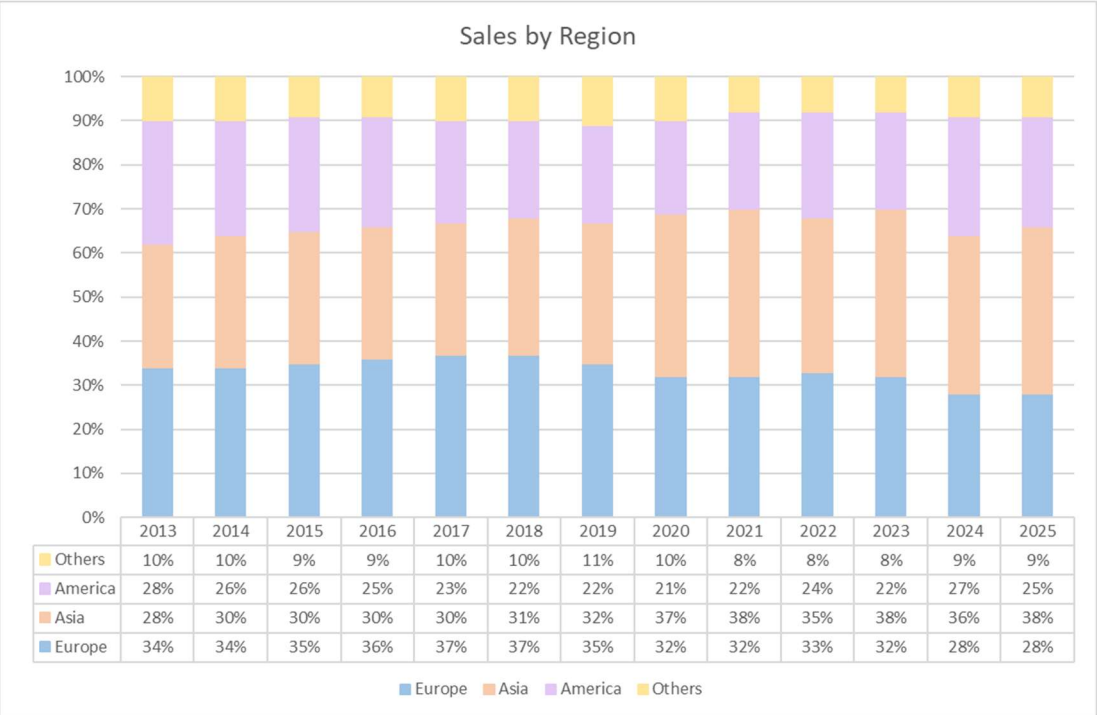


1.3.4 Market Overview and Our Production and Sales

1.3.4.1 Our Sales by Region

Unit: NT$ thousand

Year	2023		2024		2025	
Region	Amount	%	Amount	%	Amount	%
America	4,159,749	24.84%	4,352,260	26.61%	3,915,266	24.81%
Europe	4,995,580	29.83%	4,518,601	27.63%	4,455,629	28.23%
Asia	6,119,293	36.52%	5,980,679	36.57%	5,994,356	37.99%
Others	1,474,793	8.81%	1,503,670	9.19%	1,415,621	8.97%
Total	16,749,415	100.00%	16,355,210	100.00%	15,780,872	100.00%



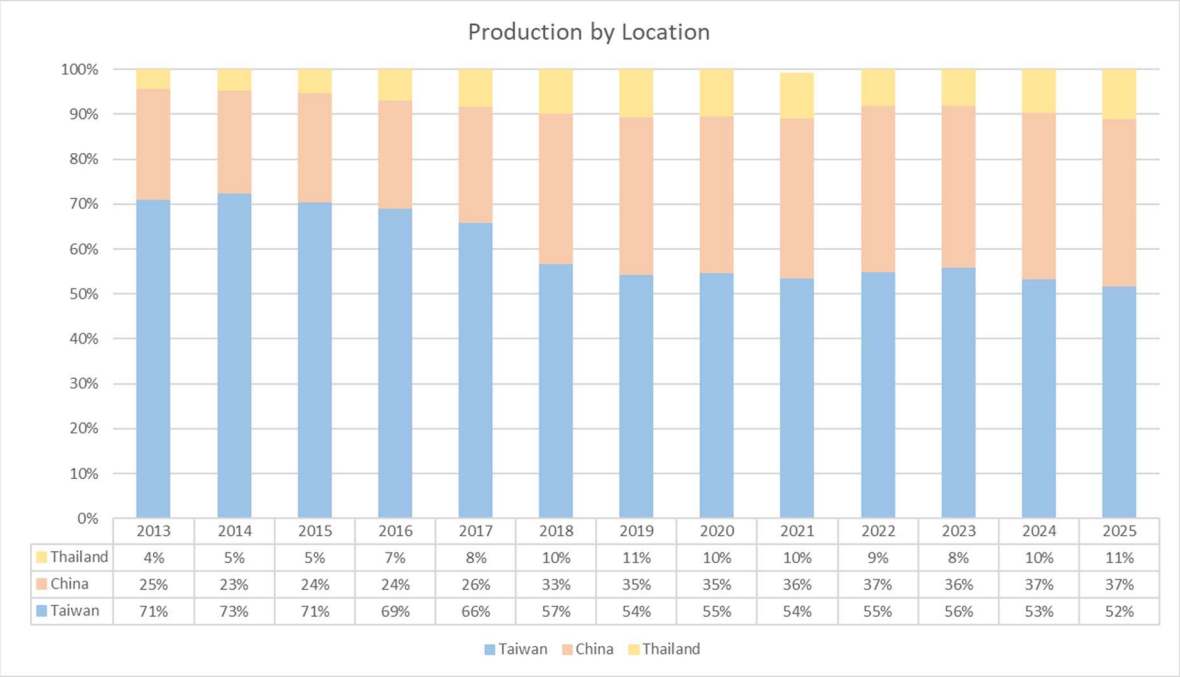
1.3.4.2 Production Volume and Value in the Last Two Years and Production by Location

Unit: NT$ thousand, M^2

Year / Volume & Value / Major Products	2024			2025		
	Production Capacity	Production Volume	Production Value	Production Capacity	Production Volume	Production Value
Single-sided	911,173	1,013,015	1,513,352	922,863	837,287	1,303,891
Double-sided & Multilayer	3,339,952	2,697,883	11,920,632	3,281,192	2,897,936	12,624,592
Total	4,251,125	3,710,898	13,433,984	4,204,055	3,735,223	13,928,483

Note: The capacity refers to the volume that can be produced under normal operation of existing production equipment after the Company has considered the necessary stoppages, holidays, etc.

Production by Location

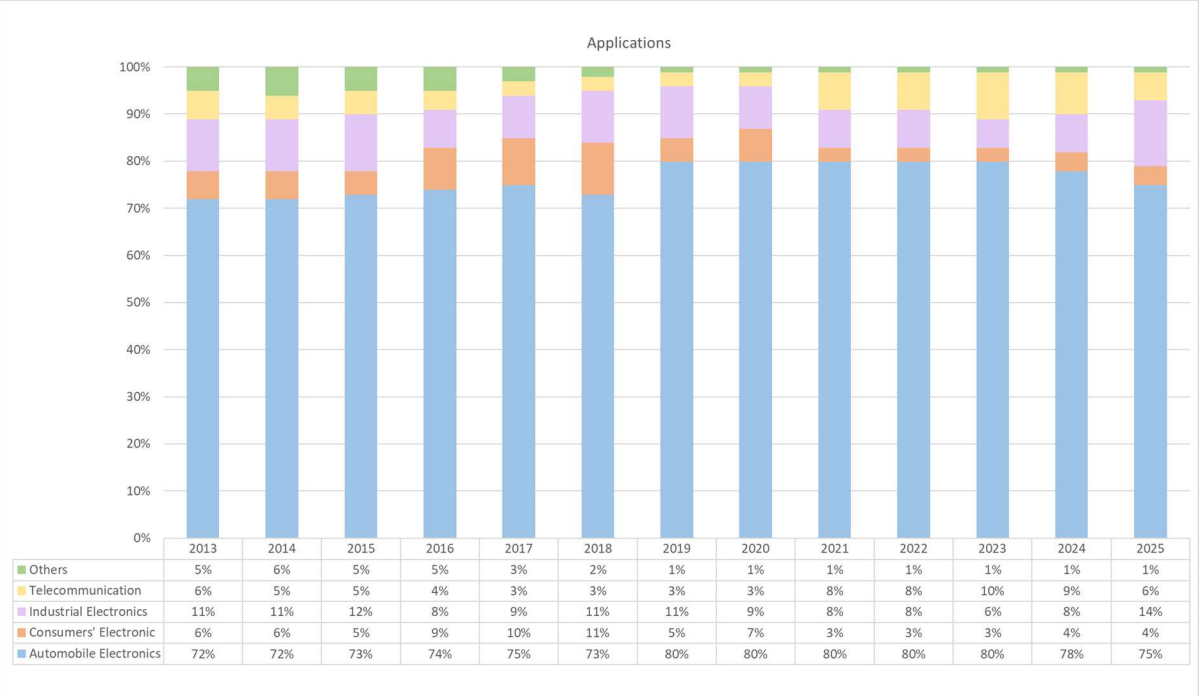


1.3.4.3 Sales Volume and Value in the Last Two Years and Sales by Application

Unit: NT$ thousand, M^2

Year / Volume & Value / Major Products	2024				2025			
	Domestic		Export		Domestic		Export	
	Volume	Value	Volume	Value	Volume	Value	Volume	Value
Single-sided	110,983	488,781	886,752	1,367,383	126,914	490,872	719,287	1,194,938
Double-sided & Multilayer	32,643	250,295	2,710,910	14,248,751	32,377	246,331	2,812,981	13,848,731
Total	143,626	739,076	3,597,662	15,616,134	159,291	737,203	3,532,268	15,043,669

Sales by Application



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Others	5%	6%	5%	5%	3%	2%	1%	1%	1%	1%	1%	1%	1%
Telecommunication	6%	5%	5%	4%	3%	3%	3%	3%	8%	8%	10%	9%	6%
Industrial Electronics	11%	11%	12%	8%	9%	11%	11%	9%	8%	8%	6%	8%	14%
Consumers' Electronic	6%	6%	5%	9%	10%	11%	5%	7%	3%	3%	3%	4%	4%
Automobile Electronics	72%	72%	73%	74%	75%	73%	80%	80%	80%	80%	80%	78%	75%

1.3.5 Business Performance

Condensed Income Statement (consolidated) – in accordance with IFRS

Unit: NT$ thousand

Year / Item	Last Five Years (Note 1)				
	2021	2022	2023	2024	2025
Operating Revenue	18,219,280	17,614,328	16,749,415	16,355,210	15,780,872
Gross Profit	1,133,647	1,507,127	2,189,582	2,370,161	1,815,173
Operating Income	(185,654)	272,677	822,746	1,028,591	479,978
Non-operating Income and Expenses	646,318	470,006	328,847	568,948	393,708
Profit before Tax	460,664	742,683	1,151,593	1,597,539	873,686
Profit (loss) from continuing operations	337,700	496,238	762,753	1,132,477	634,288
Net income (loss)	337,700	496,238	762,753	1,132,477	634,288
Other comprehensive income, net of tax	(173,693)	283,724	(176,513)	493,841	139,418
Total Comprehensive Income	164,007	779,962	586,240	1,626,318	773,706
Net Income (Loss) Attributable to Shareholders of the Parent	337,782	496,591	763,033	1,132,419	634,315
Noncontrolling Interests	(82)	(353)	(280)	58	(27)
Total Comprehensive Income (Loss) Attributable to Shareholders of the Parent	164,415	780,130	586,424	1,626,082	773,629
Total Comprehensive Income (Loss) Attributable to Noncontrolling Interests	(408)	(168)	(184)	236	77
Earnings Per Share (Note 3)	0.85	1.25	1.92	2.85	1.60

Note 1: The financial statements of the past five years have been audited by CPAs.

Note 2: Reviewed by CPAs.

Note 3: Earnings per share is calculated by dividing the net income for the period by the weighted average number of shares of the issued common stock. If new issuance of common stock by using retained earnings or capital surplus, earnings per share shall be adjusted accordingly.

Financial Analysis (consolidated) – in accordance with IFRS

Item (Note 3) / Year (Note 1)		Last Five Years				
		2021	2022	2023	2024	2025
Financial structure	Debt Ratio (%)	34.22	29.79	29.19	26.95	28.53
	Long-term Fund to Property, Plant and Equipment Ratio (%)	206.70	235.86	272.06	297.91	288.26
Solvency	Current Ratio (%)	203.88	245.26	250.59	282.17	235.53
	Quick Ratio (%)	142.77	174.99	194.50	219.57	171.83
	Interest Coverage Ratio (times)	22.02	27.21	20.86	25.94	17.95
Operating Performance	Accounts Receivable Turnover (times)	4.76	4.34	4.38	4.46	4.51
	Average Collection Period	76.68	84.10	83.33	81.83	80.93
	Average Inventory Turnover (times)	4.74	3.89	4.03	4.41	4.21
	Accounts Payable Turnover (times)	5.59	5.37	5.80	6.18	6.04
	Average Inventory Turnover Days	77.00	93.83	90.57	82.76	86.69
	Property, Plant and Equipment Turnover (times)	2.47	2.49	2.65	2.76	2.63
	Total Assets Turnover (times)	0.79	0.76	0.73	0.70	0.66
Profitability	Return on Total Assets (%)	1.54	2.24	3.53	5.08	2.81
	Return on Equity (%)	2.20	3.18	4.77	6.79	3.67
	Pre-tax Income to Share Capital Ratio (%)	11.58	18.68	28.97	40.19	21.97
	Net Margin (%)	1.85	2.81	4.55	6.92	4.01
	Earnings Per Share (NT$)	0.85	1.25	1.92	2.85	1.60
Cash Flow	Cash Flow Ratio (%)	-2.35	36.15	40.91	35.12	29.70
	Cash Flow Adequacy Ratio (%)	122.24	144.17	182.10	149.98	127.23
	Cash Reinvestment Ratio (%)	-1.33	6.55	6.92	4.07	2.86
Leverage	Operating Leverage	-21.36	15.34	5.37	4.36	8.19
	Financial Leverage	0.89	1.12	1.08	1.07	1.12

Note 1: The financial statements of the past five years have been audited by CPAs.

1.4 Employee Composition

The Company recruits employees and looks for high talents through multiple means such as various recruitment channels, employees' recommendations, former employees' return, etc. At the same time, we have created an equal and transparent promotion channel. Employees of different ages, genders, races, religions, political stances, marital status and other backgrounds will be treated equally without discrimination. We have been providing employees with appropriate positions and salaries based on their professional background and personal performance.

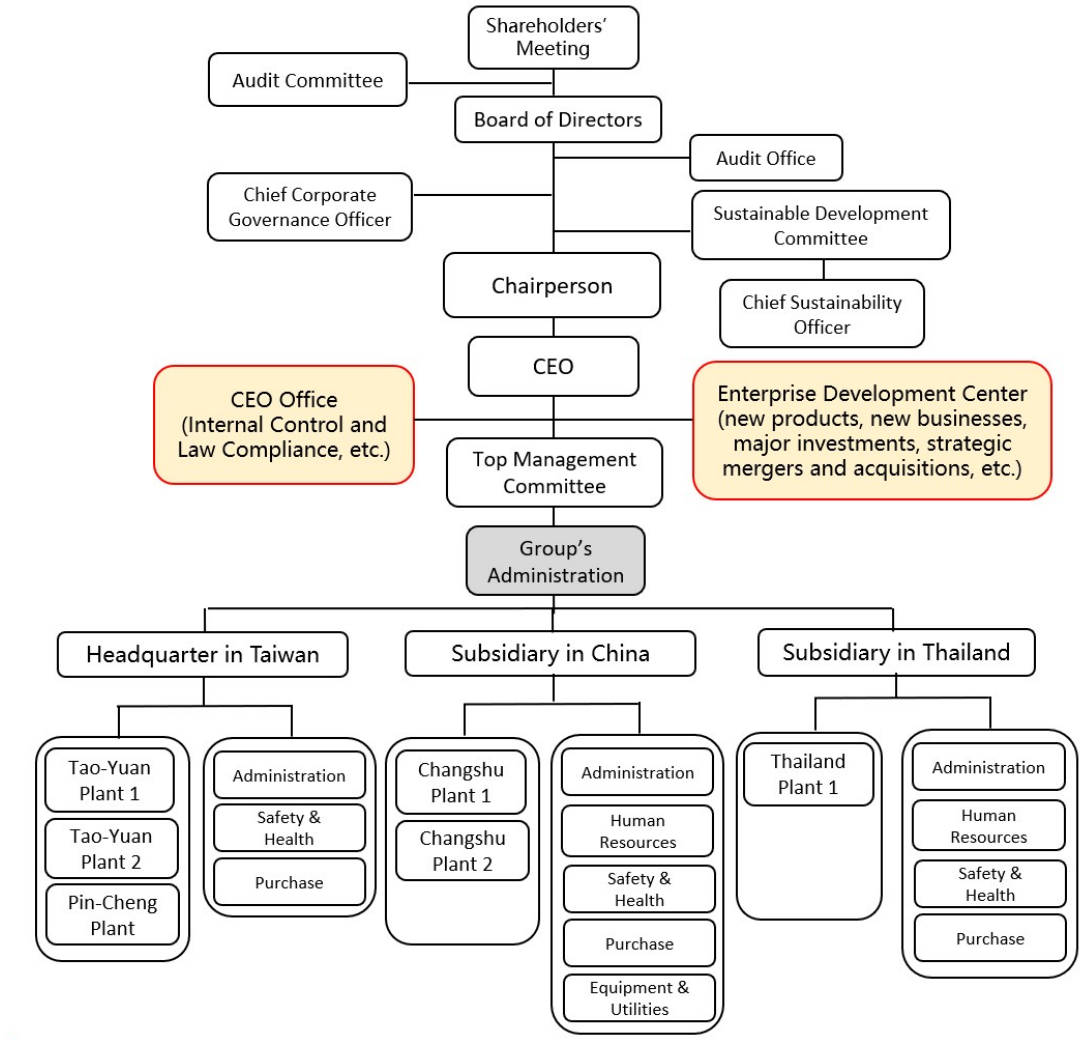
The total number of employees in the Company was 5,659. The company's production sites are located in Taoyuan City, Taiwan, Changshu City, China, and Bangkok, Thailand. There are 2,796 people in Taiwan, accounting for about 49.41% of the total number; 1,662 people in China, accounting for about 29.37% of that; and 1,201people in Thailand, accounting for about 21.22% of that. Please see section 4.1.1 for details of employee composition.

Workers from our contractors often works in our premises, who include personnel in charge of equipment installation, equipment repair and maintenance, security, cleaning, etc. There are about 20-35 people per month. These external workers are required to comply with the labor health and safety regulations set by the Company.

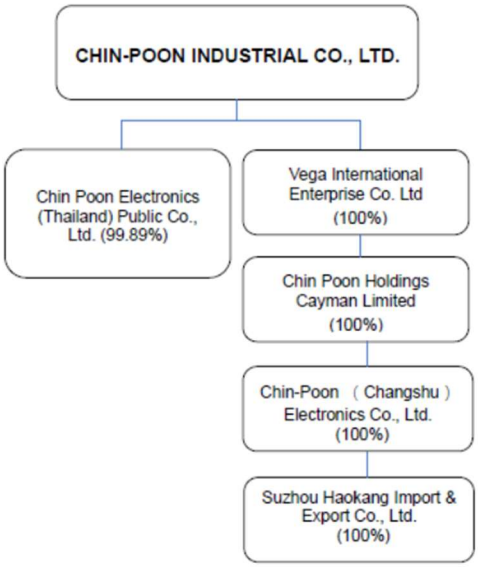
For details of employee composition, please see section 4.1.

1.5 Governance Organization & Operation

1.5.1 Organization Chart



1.5.2 Family Tree



1.5.3 Board of Directors

1.5.3.1 Professional Qualifications of Directors

The Company's highest governance body is the board of directors, which consists of 1 chairperson, 6 directors (including the chairperson) and 3 independent directors. The chairperson is the chairman of the board of directors; they all have rich knowledge and high skills on business management. The directors are listed below.

Name	Title	Gender	Professional Qualification Requirements & Work Experience (Note 1)
Tseng-Liu, Yu-Chih	Chairperson	Female	● Leadership experience in the Board of Directors ● PCB market experience ● Overseas Market Experience ● Expertise on PCB technology and equipment ● Factory management ● Expertise on investment
Lin, Pi-Chi	Director	Male	● Leadership experience in the Board of Directors ● A board director of other listed companies ● PCB market experience ● Overseas Market Experience ● Expertise on PCB technology and equipment ● Factory management ● Expertise on investment
Tung, Hsiao-Hung	Director	Female	● Leadership experience in the Board of Directors ● A board director of other listed companies ● Factory management ● Expertise on investment
Lai, Hwei-Shan	Director	Male	● Leadership experience in the Board of Directors ● A board director of other listed companies ● PCB market experience ● Expertise on PCB materials and their business ● Factory management ● Expertise on investment
Tseng, Po-Kang	Director	Male	● Semiconductor and PCB Market Experience ● Semiconductor and PCB Technology ● Overseas Market Experience ● Expertise on investment
Huang, Hao-Lun	Director	Male	● PCB market experience ● Overseas Market Experience ● Expertise on investment
Chen, Yen-Lin	Independent Director	Female	● PCB market experience ● Overseas Market Experience ● PCB Technology
Chen, Tse-Tai	Independent Director	Male	● Expertise on accounting ● Expertise on financial advisory ● Expertise on investment
Huang, Chih-Yuan	Independent Director	Male	● Expertise on Space and Remote Sensing ● Access to academic networking of engineering expertise

For the operation of the board of directors, please see section 2.3.1 and 2.3.2 of the Company’s 2025 annual report.

For details of continuing education and training of directors, please see section 2.3.7 of the Company’s 2025 annual report.

1.5.3.2 Diversity and Independence in the Board of Directors

1.5.3.2.1 Diversity of the Board of Directors

Article 20 of the Company's "Code of Practice on Corporate Governance" stipulates that the composition of the Board of Directors should consider diversity, such as having different professional backgrounds, expertise, industry experience, gender, etc. and the directors shall have the knowledge, skills, and experience necessary to perform their duties.

In order to enhance the corporate governance and promote the sound development of the Board of Directors in terms of its composition and structure and to achieve the ideal goals of corporate governance, the Board of Directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.
9. Knowledge of risk management and ability to manage risks.

The Board of Directors of the Company consists of 9 directors, including 6 directors and 3 independent directors. Independent directors account for 33%. They have comprehensive industry experience, covering expertise and experience of chemistry, materials, machinery, engineering, accounting, economics, and finance, which are specifically related to the PCB industry. They have excellent competence on operational judgment, management, crisis handling, international market development and leadership.

The company pays attention to gender equality in the composition of the Board of Directors. Currently, female directors account for 33%. Our goal is to increase the number of female directors to four or more (above 44%). The term of independent directors is less than one year of service. All independent directors have served no more than three consecutive terms.

The implementation of diversity among the members of the Board of Directors of the Company:

Name	Nationality	Gender	Employed by the Company	age			Accumulative years as an independent director	Abilities								
				41-63	71-80	81-90		1	2	3	4	5	6	7	8	9
Tseng-Liu, Yu-Chih Director	R.O.C.	Female	None		v			v	v	v	v	v	v	v	v	v
Lin, Pi-Chi Director	R.O.C.	Male	None		v			v		v	v	v	v	v	v	v
Tung, Hsiao-Hung Director	R.O.C.	Female	None		v			v	v	v	v	v		v	v	v
Lai, Hwei-Shan Director	R.O.C.	Male	None			v		v	v	v	v	v	v	v	v	v
Tseng, Po-Kang Director	R.O.C.	Male	None	v				v	v	v	v	v	v	v	v	v
Huang, Hao-Lun Director	R.O.C.	Male	None	v				v	v	v	v	v	v	v	v	v
Chen, Yen-Lin Independent Director	R.O.C.	Female	None	v			1	v		v	v	v	v	v	v	v
Chen, Tse-Tai Independent Director	R.O.C.	Male	None	v			1	v	v	v	v		v	v	v	v
Huang, Chih-Yuan Independent Director	R.O.C.	Male	None	v			1	v		v	v	v	v	v	v	v

Abilities Designation:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.
9. Knowledge of risk management and ability to manage risks.

1.5.3.2.2 Independence of the Board of Directors

The Board of Directors of the Company consists of 9 directors, including 6 directors and 3 independent directors, with independent directors accounting for 33%.

The independent directors of the Company remain their independence status which include but is not limited to the facts that he or she, his or her spouse or relatives within the second degree of kinship are not directors, supervisors or employees of the Company or its affiliates, that the number and proportion of the Company's shares held by him or her, his or her spouse or relatives within the second degree of kinship (or held by the person under others' names) is shown in the table in section 2.1.1 of the Company's 2025 annual report, that they do not serve as directors, supervisors or employees in a company that has a specific relationship with the Company, and that they have received no amount of remuneration for the provision of business, legal, financial and accounting services to the Company or its affiliates in the last two years.

1.5.3.2.3 Mechanism to avoid conflicts of interest

1.5.3.2.3 Mechanism to avoid conflicts of interest

The Company has stipulated the provisions regarding directors' avoiding conflicts of interest in the Rules and Procedures for the Meetings of the Board of Directors and in the Organizational Charter of the Audit Committee. For meeting matters that have an interest in the directors themselves or their representative legal persons, they should explain the important contents of their interests in those matters at the current board meeting. If there is a risk of harm to the interests of the Company, they are not allowed to participate in discussions and voting and must recuse himself from discussions and voting. And they are not allowed to exercise the voting rights on behalf of other directors as well. The Company has three independent directors. The independent directors make suggestions based on their professionalism and experience from an objective and impartial standpoint. When the board of directors discusses any proposal, the opinions of the independent directors should be fully considered and the reasons or opinions for their agreement or objection should be included in the meeting minutes in order to take into account the principle of avoiding conflicts of interest and to effectively protect the interests of the Company. In addition, none of the directors has any ownership with the

Company’s major suppliers. the Company has also set up a spokesperson system and set up a company website as a channel for the Company's information disclosure and communication. Shareholders’ suggestions and various issues can be reported through investor mailboxes and will be handled by dedicated personnel.

For details on the implementation of directors’ recusal of proposals regarding conflicts of interest, please see section 2.3.2.2 of the Company’s 2025 annual report.

1.5.4 Functions of Auxiliary Units of the Highest Governance Body

Sustainable Development Committee	a. It is the Company’s top authority on sustainability and one of the functional committees of the Board of Directors. The Company’s chairperson serves as the chairman of this committee, who works with independent directors and several senior executives in different fields. They review the Company's core operating capabilities and formulate short-term and long-term sustainable development plans. There are two sub-committees within it, which are one for ethical management and corporate governance and one for risk management. b. The Sustainable Development Committee serves as an inter-departmental platform integrating the works of all departments. Through regular meetings and task groups for different issues, the Committee identify sustainability issues related to company operations and stakeholders, formulate corresponding strategies and guidelines, compile sustainability budgets for each organization, and implement annual plans, and track the implementation results to ensure that the sustainable development strategy is fully incorporated into the Company's daily operations. c. The Company takes the Sustainable Development Committee also as the top authority on climate change management. It reviews the Company's climate change strategy and goals, manages climate change risks and opportunities, reviews the

implementation status and discusses future plans, and reports to the Board of Directors every year.

Chief Sustainability Officer	a. On March 10, 2026, the Board of Directors appointed the CEO as the Chief Sustainability Officer, who integrates the Chief Corporate Governance Officer, the CEO's office and all operating units into the dedicated units to promote sustainable development policies, and assists the "Sustainable Development Committee" to serves as a cross-departmental communication platform integrating a variety of different departments vertically and horizontally. b.Through regular meetings and task groups responsible for different issues, we identifies the sustainable issues related to the Company’s operations and its stakeholders, formulates corresponding strategies and work guidelines, compiles each organizations’ budgets for sustainable development, plans and implements annual projects and tracks the implementation results to ensure that the sustainable development strategy is fully implemented in the Company's daily operations, so that the departments of human resources, general administration, procurement, equipment and utilities, factory management and other units implement sustainability-related works such as risk management, corporate social responsibility, and climate change adaptation in their practical affairs under their scope of duties and responsibilities.
Top Management Committee	The inter-departmental integration is organized as a variety of committees participated by top management in order to integrate the Company’s resources and build consensus, which is conducive to the alignment of operations and the improvement of performance and efficiency. A variety of committees includes a product committee, a price committee, a budget committee, and a manpower committee.

Chief Corporate Governance Officer	a. Handling of matters relating to Board of Directors meetings and shareholders meetings in compliance with law. b. Preparation of minutes of the Board of Directors meetings and shareholders meetings. c. Assistance in onboarding and continuing education of the directors and supervisors. d. Provision of information required for performance of duties by the directors and supervisors. e. Assistance in the directors' and supervisors' compliance of law. f. Other matters described or established in the articles of incorporation or under contract.

1.5.5 Audit Committee

The audit committee is responsible for assisting the board of directors in performing supervisory duties and exercising its powers stipulated in the Securities and Exchange Act, Company Act and other laws and regulations. The audit committee regularly communicates with the Company's certified public accountants (CPAs) and reviews the selection, independence and performance of the CPAs. At the same time, the Company's internal auditors will regularly submit audit reports to the audit committee based on the annual audit plan. They also should compile a report on whistle-blowing letters for the review by the audit committee. The audit committee also regularly assesses the Company's internal control system and the performance of internal auditors and their work.

The Company's audit committee is composed of all independent directors. The three independent directors all meet the qualifications such as professionalism, work experience, independence and the max number of concurrent independent directors served by any of our independent director, which is stipulated in the " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

The main tasks of the Audit Committee of the Company include the following matters:

1. Audit of financial statements and formulation of accounting policies and procedures.
2. Internal control system and related policies and procedures.
3. A transaction involving material asset or derivatives trading.

4. A material monetary loan, endorsement, or provision of guarantee.
5. Offering and Issuance of Securities.
6. Financial derivatives trading and cash investment.
7. Regulatory compliance.
8. Issues concerning whether the managers and directors have related person transactions and possible conflicts of interest.
9. Complaint reports
10. Fraud prevention plan and fraud investigation reports
11. Cyber security.
12. Corporate risk management.
13. Assessment on qualification, independence and performance of certified public accountants.
14. Appointment, dismissal or remuneration of certified public accountants
15. Appointment and dismissal of CFO, accounting officer and internal auditing officer.
16. Fulfillment of duties of the audit committee
17. Self-assessment questionnaire on the audit committee performance

For details on the operation of the audit committee, please see section 2.3.3 and 2.3.4 of the Company's 2025 annual report.

1.5.6 Remuneration and Nomination Committee

The Company's Remuneration Committee was established on December 25, 2011, and on November 12, 2025, the Company's Board of Directors resolved to expand its functions and change the name of the "Remuneration Committee" to the "Remuneration and Nomination Committee".

In order to implement corporate governance and regulate the salary and remuneration packages for directors and managers, the compensation committee has been established with 3 members appointed by a resolution of the board of directors. The main responsibilities of the compensation committee are to assist the board of directors in formulating the policies, systems, standards and structures on remuneration for directors and managers, and in regularly reviewing and evaluating the remuneration related to the performance achieved by directors and managers in all aspects of the group's goals on sustainable development.

Policy of linkage between performance and remuneration for directors and executives:

1. Policy, standards and combination for directors' remuneration
   The remuneration of directors of the Company is determined in accordance with Article 22 of the Company's Articles of Association. Their remuneration is determined by the Board of Directors based on the participation and contribution of individual directors and taking into account the industry average level of the year surveyed. In addition, if the Company makes a profit in the year, no more than 3% of the profit shall be allocated as directors' remuneration in accordance with Article 25 of the Company's Articles of Association. Independent directors shall not participate in the profit distribution.

   Policy, standards and combination for directors' remuneration:
   (1) Business performance: Business performance accounts for 60% of their remuneration, of which 20% goes to the growth rate of consolidated operating revenue in the year, 20% goes to the growth rate of the profit before tax and 20% goes to the growth rate of the return on equity (ROE).
   (2) Sustainability performance: Sustainability performance accounts for 30% of their remuneration, which refers to the Company's sustainability commitment goals, including green product innovation, low-carbon manufacturing transformation, recycling economy, sustainable procurement and occupational safety and health, etc. in response to the trend of increasing requirements for corporate sustainability by governments and by customers.
   (3) External evaluation: External evaluation accounts for 5% of their remuneration, which refers to the changes in the Company's performance in the Corporate Governance Evaluation System.
   (4) Industrial peer level: Industrial peer level accounts for 5% of their remuneration, which refers to the average remuneration of the same industry surveyed in the current year.

2. Policy, standards and combination for executives' compensation
   (1) Business performance: Business performance accounts for 90% of their compensation, of which 10% goes to the growth rate of consolidated operating income in the year and 80% goes to the growth rate of profitability (the profitability reference is the "net profit before tax per employee in the business units of which they are in charge", which are also adjusted according to different weights based on the profit share of their company in the Group).

(2) Sustainability performance: Sustainability performance accounts for 5% of their compensation, which refers to the Company's sustainability commitment goals, including green product innovation, low-carbon manufacturing transformation, recycling economy, sustainable procurement and occupational safety and health, etc.
(3) External evaluation: External evaluation accounts for 2.5% of their compensation, which refers to the changes in the Company's performance in the Corporate Governance Evaluation System.
(4) Industrial peer level: Industrial peer level accounts for 2.5% of their compensation, which refers to the average compensation of the same industry surveyed in the current year.

3. Analysis of the proportion of directors' remuneration paid in 2025
Based on the above assessments, the total amount of directors' remuneration decreased slightly by 1.6% compared to last year. The main reason for the slight decline in operating performance was the decrease in the growth rate of operating revenue and pre-tax net profit. However, the achievement rate of sustainable performance improved, resulting in the directors' assessment results remaining the same as last year. We also take into account the remuneration level of peers.
The ratio of directors' remuneration to net income was 2.65%, which is within the range of no more than 3% as stipulated in Article 25 of the Company's Articles of Association.

For details on the operation of the compensation committee, please see section 2.3.9 of the Company’s 2025 annual report.

For details on Remuneration for the Directors, CEO, and VPs, etc. for this fiscal year, please see section 2.2 of the Company’s 2025 annual report.

1.5.7 Sustainable Development Committee

1.5.7.1 Sustainable Development Committee

The Company established the "Sustainable Development Committee" under the Board of Directors in August 2023. The Sustainable Development Committee is composed of four directors, including three independent directors. The term of office for this committee is from June 24, 2026 to June 23, 2029. The list of the members of the Sustainable Development Committee and their professional qualifications and experience are as follows:

Title	Name	Professional knowledge and ability on sustainable development	Attendance in Person	No Attendance or Attendance by Proxy	Ratio of Attendance
Chairperson	Tseng-Liu, Yu-Chih	Energy-saving and carbon reduction technology and energy management practice	1	0	100%
Independent Director	Chen, Yen-Lin	Community support and community culture	1	0	100%
Independent Director	Chen, Tse-Tai	Human rights protection and employee rights protection	1	0	100%
Independent Director	Huang, Chih-Yuan	Technology and management for environmental protection	1	0	100%

The main responsibilities of the Sustainable Development Committee include the following:

(1) Formulate, promote and strengthen the Company's sustainable development policy, annual plans and strategies.

(2) Review and track the implementation and effectiveness of sustainable development plicy and plan.

(3) Supervise the disclosure of sustainable information and review the sustainability report.

(4) Supervise the implementation of the Company's affairs of sustainable development or other sustainable development-related work approved by the board of directors.

In accordance with the Company's "Organizational Charters of the Sustainable Development Committee", the committee will be held at least once a year to report to the board of directors on the implementation results of the current year and the implementation plan for the next year. The Committee held three meetings in 2025. The meeting dates and related proposals are detailed in the table below.

Date	Meeting	Proposal	Resolution and Execution
Jan. 13, 2025	First Meeting in 2025	Annual report on risk management	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
May 13, 2025	Second Meeting in 2025	Annual management report on all topics of sustainability in 2025	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
		Annual report on the Identification and management of material topics of sustainability in 2025	After the chairperson consulted with all the members of the Committee, they unanimously agreed to submit the sustainability report to the board of directors for approval.
Aug. 12, 2025	Third Meeting in 2025	Progress report on greenhouse gas inventory and verification	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
		Review of the 2024 Sustainability Report	After the chairperson consulted with all the members of the Committee, they unanimously agreed to submit the sustainability report to the board of directors for approval.
Nov. 12, 2025	fourth Meeting in 2025	Progress report on greenhouse gas inventory and verification	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
		Status of implementation for enhancing sustainable development in 2025	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
		Work plan for enhancing sustainable development for 2026	The members of the Committee listened to the relevant reports and put forward supervisory opinions.

The Board of Directors has listened to the report of the sustainable development committee. In response to the material topics of sustainable development, the corresponding action plans, the goals and policies of sustainable development,

the implementation of sustainable issues, etc., which are proposed by the sustainable development committee, the Board of Directors has reviewed the probability of success for these strategies. The progress of their implementation is also frequently reviewed in the follow-up, and the management team is urged to make adjustments when necessary.

1.5.7.2 The dedicated units for sustainable development

The "Sustainable Development Committee" is the Company’s top authority on sustainability. The Company’s chairperson serves as the chairman of this committee, who works with independent directors and several senior executives in different fields. They review the Company's core operating capabilities and formulate short-term and long-term sustainable development plans. The implementation of the plans is carried out by the dedicated sustainable development units.

On March 10, 2026, the Board of Directors appointed the CEO as the Chief Sustainability Officer, who integrates the Chief Corporate Governance Officer, the CEO's office and all operating units into the dedicated units to promote sustainable development policies, and assists the "Sustainable Development Committee" to serves as a cross-departmental communication platform integrating a variety of different departments vertically and horizontally. Through regular meetings and task groups responsible for different issues, we identifies the sustainable issues related to the Company’s operations and its stakeholders, formulates corresponding strategies and work guidelines, compiles each organizations’ budgets for sustainable development, plans and implements annual projects and tracks the implementation results to ensure that the sustainable development strategy is fully implemented in the Company's daily operations, so that the departments of human resources, general administration, procurement, equipment and utilities, factory management and other units implement sustainability-related works such as risk management, corporate social responsibility, and climate change adaptation in their practical affairs under their scope of duties and responsibilities.

The dedicated units also conduct risk assessments on ESG of the Company's operations based on the principle of materiality, and then identifies material topics of sustainable development that require attention, and formulates action plans in response to those topics to manage their risks related to environmental, social or corporate governance issues. For details on the Company's material topics of sustainable development, please refer to the Company's sustainability

report.

When the Sustainability Development Committee convenes, the dedicated units will also attend and report. In 2025, a total of 4 Sustainability Development Committee meetings were attended by them.

If there are special cases, the Board of Directors will authorize senior management to handle the case and report the handling results to the Board of Directors.

For details on the operation of the sustainable development committee, please see section 2.3.5 of the Company's 2025 annual report.

1.6 Membership in Associations

The Company is a long-term member of the Taiwan Printed Circuit Association (TPCA).

2. Sustainability Policy & Implementation

2.1 Sustainable Development Committee

The "Sustainable Development Committee" is the Company’s top authority on sustainability. The Company’s chairperson serves as the chairman of this committee, who works with independent directors and several senior executives in different fields. They review the Company's core operating capabilities and formulate short-term and long-term sustainable development plans. The implementation of the plans is carried out by the dedicated sustainable development units.

On March 10, 2026, the Board of Directors appointed the CEO as the Chief Sustainability Officer, who integrates the Chief Corporate Governance Officer, the CEO's office and all operating units into the dedicated units to promote sustainable development policies, and assists the "Sustainable Development Committee" to serves as a cross-departmental communication platform integrating a variety of different departments vertically and horizontally. Through regular meetings and task groups responsible for different issues, we identifies the sustainable issues related to the Company’s operations and its stakeholders, formulates corresponding strategies and work guidelines, compiles each organizations’ budgets for sustainable development, plans and implements annual projects and tracks the implementation results to ensure that the sustainable development strategy is fully implemented in the Company's daily operations, so that the departments of human resources, general administration, procurement, equipment and utilities, factory management and other units implement sustainability-related works such as risk management, corporate social responsibility, and climate change adaptation in their practical affairs under their scope of duties and responsibilities.

The dedicated units also conduct risk assessments on ESG of the Company's operations based on the principle of materiality, and then identifies material topics of sustainable development that require attention, and formulates action plans in response to those topics to manage their risks related to environmental, social or corporate governance issues.

For details of Sustainable Development Committee, please see section 1.5.7.

2.2 Determination of Material Topics

Investigation of sustainable development issues by each department of the Company mainly comes from its daily operations. In daily operations, each department frequently interacts and communicates with relevant stakeholders, and consults with experts, lecturers and scholars on sustainable development issues and on countermeasures related to their impact of its operation. It also conducts various opinion surveys based on business needs. After having compiled the results of the investigation of relevant matters of each department and the opinion surveys conducted by each department on relevant stakeholders (855 questionnaires in total in the recent two years), a list of potential material topics was drawn up as follows:

Category	Material Topics
Business	R&D and innovation
	Product quality
	Smart manufacturing
	New market development
	Customer service
	Economic performance
	Cyber security
	Risk management
	Operational continuity
Governance	Compliance
	Corporate governance
	Anti-corruption
Environment	Waste and hazardous materials management
	Air pollutant management
	Green products
	Water resources management
	Strategies on energy and climate change
	Expenditure and investment for environmental protection
	Assessment on suppliers' environmental measures
Employees	Talent attraction and retention
	Employee benefits
	Occupational health and safety
	Education, training and career development
	Employment relations
Community	Product liability
	Community involvement and social feedback
	Human rights compliance
	Assessment on suppliers' social measures

After the following major steps, twelve material topics were finally confirmed.

Stage	Step	Remarks
Stage 1: Identification	Step 1: Listing communication partners	**9 Types of Main Stakeholders** The Company's 14 department heads evaluated the weight of concerns of each stakeholder based on the five considerations of AA1000SES, and finally selected 9 major themes for discussion, including employees, customers, suppliers or contractors, shareholders or investors, financial institutions, government agencies, NGOs, media, communities and neighbors.
	Step 2: Collecting sustainability issues	**28 Material Topics** In order to identify stakeholders' main sustainability topics this year, we referred to the sustainability themes of several benchmark companies, and then considered the opportunities and threats of the printed circuit board industry, as well as the Company's strengths and weaknesses. After much deliberations, we arrived at 28 material topics for further selection.
Stage 2: Analysis	Step 3: Investigating the degree of concern of stakeholders	**Questionnaire surveys and interviews with various departments and stakeholders** While we were surveying questionnaires on the stakeholders, we also took in-depth communication and interviews with the stakeholders in order to obtained the degree of concern of the stakeholders on each topic precisely.
	Step 4: Analyzing the operating team's assessment of operational impacts	**Top Management Committee's Deliberation** The top management committee is composed of the Company's top officers, including the chairperson, general manager, vice presidents, factory directors, top department supervisors, etc. Through the discussion of the committee, it appreciated the extent of the organization's impact on each topic and the actual and potential impact of each topic on sustainable development. There are five main factors for assessment: the possibility of impact, the severity of the impact, potential risks or possible opportunities brought by a certain material topic, the importance of the impact on sustainable development, and the opportunity for the organization to develop or gain advantages from the impact. The committee concluded that the current material topics which have a greater impact on sustainable development include: "R&D and innovation", "product quality", "smart manufacturing", "strategies on energy and climate change", "energy consumption management", "waste and hazardous substance management", "wastewater management", "air pollutant management", "green products", "water resources management", "employee education, training and career development", "occupational health and

Stage	Step	Remarks
		safety”.
Stage 3: Conclusion	Step 5: The board of directors considers various aspects and decides on 12 material topics of sustainable development	The conclusion was reported to the Sustainable Development Committee on May 12, 2026. After careful consideration by the directors, the Company finally decided on the Company's twelve material topics on sustainable development. These include: “R&D and innovation”, “product quality”, “smart manufacturing”, “strategies on climate change”, “energy consumption management”, “waste and hazardous substance management”, “wastewater management”, “air pollutant management”, “green products”, “water resources management”, “employee education, training and career development” and “occupational health and safety”.
	Step 6: Deciding the disclosure boundaries	**3 Entities** After having considered the entire value chain and appreciated the impact of sustainability issues on upstream and downstream, we included 3 entities into the closure boundaries, which are the parent company in Taiwan, the subsidiary in China and the subsidiary in Thailand.

After deliberation by the Sustainable Development Committee, a list of 12 material topics for the Company's sustainable development management policy was selected. The relevance of these topics to stakeholders and their impact on sustainable development are briefly described below.

- “R&D and innovation”, “product quality” and “smart manufacturing”

Economic performance and operational continuity are the focus of many stakeholders, but this topic is relatively broad. The Company is a manufacturer of electronic components. The topics more specific to the Company in this category are “R&D and innovation”, “product quality” and “smart manufacturing”. They are the major factors that will have a significant impact on the Company's economic performance and operational continuity. These are topics that has a major impact on most stakeholders and is therefore listed as some of material topics for management policy.

- “Employee education, training and career development” and “occupational health and safety”

The Company's operation and growth mainly rely on the cooperation of its employees, so employees are the Company's most important stakeholders. Their safety and long-term career development are very important issues for the Company and the employees themselves. Therefore, “education, training and career development” and “occupational health and safety” are also listed as some of material topics for management policy.

- “Strategies on climate change”, “energy consumption management”, “water resources management”, “wastewater management”, “waste and hazardous substance management”, “air pollutant management” and “green products”

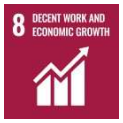
The Company's production of printed circuit boards involves many physical and chemical processes, which not only consume a large amount of energy and water resources, but also produce a lot of waste materials, waste water, and waste gas, which have a huge potential impact on the environment. Therefore, “strategies on climate change”, “energy consumption management”, “water resources management”, “wastewater management”, “waste and hazardous substance management”, “air pollutant management” and “green products” are all listed as some of material topics for management policy.

2.3. Management Policy for Material Topics

To ensure the Company's steady growth while demonstrating a positive impact across all aspects of sustainability, it is actively implementing the United Nations Sustainable Development Goals (SDGs). We incorporate these goals into our processes of product design and development, raw material sourcing, manufacturing, sales, and waste disposal. We have been focusing on nine SDGs as key priorities for the Group' policy of sustainability. These SDGs include SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 17 (Partnerships for the Goals). We are committed to integrating the SDGs into our sustainability strategy and daily operations. In our operations, we have been managing to not only have positive impacts on global sustainability but also minimize our negative impacts. SDGs that are not directly relevant to our current issues of sustainability may become relevant issues for us in the future due to global changes, and we will continue to monitor these issues.

SDGs		Our measures on SDGs and its results	Details
	SDG 3: Good Health and Well-being Promote a healthy workplace, foster awareness of healthy life among employees, and provide company doctors to provide consultation on work, family, relationships, and physical and mental health.	● In 2024, we have conducted general health checks, regular health checks, and special health checks. We implemented a variety of control measures by risk levels, tracked the results, and provided health guidance. ● We have shared health knowledge every two months and held occasional health lectures to help employees better understand their health and continuously track any health abnormalities.	2.3.3 Social Category (Management Policy for Material Topics) 4.5 Workplace Safety
	SDG 4: Quality Education Ensure comprehensive, equitable, and high-quality education and promote lifelong learning.	● We attach great importance to our employees' education and training and their learning growth. We have developed a series of employee education and training. ● Industry-academia collaboration: 1 intern at the Taiwan plant and 3 overseas interns at the Thailand plant in 2025. ● Employees' education and training: There were 12,047 sessions, 146,482 participants, and 35,531.2 hours for employees' trainings. ● Donations were made to the TPCA Environment Foundation (TPCF) to promote education and activities on sustainable environment, to build a stage for environmental educators to deliver high-	2.3.3 Social Category (Management Policy for Material Topics) 4.1 Employee Overview 4.4 Training and Career Development 7.5 Multi-dimensional Education

		quality environmental education.	
	SDG 5: Gender Equality Achieve gender equality and empower women.	● Employee salaries and compensation are determined based on their academic background, professional expertise, years of professional experience, and individual performance, and are not differentiated by gender. ● In 2025, female employees accounted for 46%, with no significant disparity in salary and compensation between male and female. ● Among senior executives in the Group, which means vice president and above, 40% are male and 60% are female, enhancing diversity within the high management. ● A "Maternal Health Protection Plan" has been implementing to support maternity protection and employment equality for female employees, including interviews with medical professionals, hazard assessments and controls, and job suitability arrangement, etc. ● In 2025, 19 employees on unpaid parental leave for raising children in Taiwan have been reinstated, with a reinstatement rate of 68% (7 male employees reinstated, with a reinstatement rate of 58%; 12 female employees reinstated, with a reinstatement rate of 75%). ● In 2025, 115 employees have been on parental leave in China, with 63 males (55%) and 52 females (45%).	4.1 Employee Overview 4.2 Compensation and Benefits 4.3 Rights Protection and Communication 4.4 Training and Career Development 4.5 Workplace Safety
	SDG 6: Clean Water and Sanitation Ensure universal access to water and sanitation and their sustainable management.	● We provide safe, hygienic, and nutritious drinking water and meals for employees. Test water quality at drinking fountains every three months regularly and publish test results. All test results meet standards. ● We improve efficiency of wastewater treatment to reduce environmental pollution.	4.5 Workplace Safety 5.6 Wastewater Management
	SDG 7: Affordable and Clean Energy Ensure universal access to affordable, stable, sustainable, and modern energy.	● We continuously evaluate green energy instalment and procurement operations and have purchased 56,400,291 kWh of green electricity. ● Renewable energy use in 2024 offsets 11.1% of carbon emissions (17,470 metric tons of CO2e). ● In 2025, the Company implemented 37 energy-saving initiatives, saving over 6.2 million kWh of electricity, equivalent to a carbon reduction of over	2.3.2 Environmental Category (Management Policy for Material Topics) 2.4 Climate Change Management Policy 5.3 Energy Management 5.8 Environmental Expenditure

		2.3 million metric tons. Through the concerted efforts of all employees, the Company's total Scope 1 and 2 carbon emissions in 2025 have decreased by 10% compared to the base year 2021.	
	SDG 8: Decent Work and Economic Growth Promote inclusive and sustainable economic growth, increase labor productivity, and ensure decent employment opportunities for all.	● We provide high-quality employment opportunities through R&D innovation and smart manufacturing. ● We comply with the SA8000 and RBA Codes of Conduct, provide fair wages and working conditions, eliminate discrimination, and ensure equal employment opportunities. We protect workers' human rights, prohibit child labor, prohibit forced labor, maintain their health, and provide a safe workplace. We had zero discrimination or no labor rights violations in 2025. ● We have completed ISO 45001 certification and upgrade the occupational safety and health risk management system to equipment safety management. ● We continuously reduce the risk of major workplace injuries through safety observations and interactions with on-site personnel. Through these interactions, we educate personnel on safety regulations and identify safety issues for improvement. ● We continue to promote a health and safety audit system with dedicated personnel assigned to specific tasks, and report on a daily, weekly, and monthly basis. The occupational safety unit will conduct regular safety audits and evaluations, and rewards will be given based on unit performance.	2.3.1 Economic Category (Management Policy for Material Topics) 4.3 Rights Protection and Communication 4.5 Workplace Safety
	SDG 12: Responsible Consumption and Production Promote a green economy and ensure sustainable patterns of consumption and production.	● We strengthen hazardous substance management, ensuring that raw materials and products comply with regulatory requirements, and achieved zero violations of hazardous substance directives in 2025. ● We have completed CSR audits for 116 suppliers, confirming the use of no conflict minerals and achieving a 100% pass rate for hazardous substance testing in all products. ● We continue efforts to reduce hazardous waste at the source, reduce hazardous waste, and implement on-site recycling and reuse. In 2025, we maintained a hazardous industrial waste reuse rate	2.3.2 Environmental Category (Management Policy for Material Topics) 5.7 Waste 6.2 Sustainable Supplier Management 6.3 Green Products

		of over 90% and reduce the generation of non-recyclable general industrial waste by 4%.	
	SDG 13: Climate Action Take urgent measures to combat climate change and its impacts.	● We follow the IFRS S2 framework to assess and disclose the risks and opportunities associated with climate change, and subsequently formulate relevant adaptation and mitigation strategies. ● Starting from 2025 on, the Company sets an internal carbon price (ICP) of NT$300 per metric ton, in accordance with the Ministry of Environment's "Regulations Governing the Collection of Carbon Fees". This will be implemented through an internal carbon fee mechanism, which will be applied to projects of energy-saving, carbon-reduction and renewable electricity. This will also encourage investment in carbon-negative technologies and low-carbon innovations, furthering our global locations' commitment to carbon reduction. Since the implementation of this mechanism, each location in the Group has used the internal carbon fee mechanism to expand its self-generated and self-used solar capacity and improve their efficiency and reliability. ● In 2025, the Company implemented 37 energy-saving initiatives, saving over 6.2 million kWh of electricity, equivalent to a carbon reduction of over 2.3 million metric tons. Through the concerted efforts of all employees, the Company's total Scope 1 and 2 carbon emissions in 2025 have decreased by 13% compared to the base year 2021. ● There was no production interruption due to climate-related disasters.	2.4 Climate Change Management Policy
	SDG 17: Partnerships for the Goals Build diverse and multiple partnerships to advance a sustainable future.	● We participate in industry associations and their events, interact with their members and enhancing collaboration with other enterprises. ● We actively participate in the Taiwan Printed Circuit Association (TPCA) and commit to achieve the vision of sustainable PCB manufacturing. ● We work closely with upstream suppliers and downstream customers to establish a sustainable supply chain.	1.6 Membership in Associations 6.2 Sustainable Supplier Management 6.3 Green Products

To concretely implement the aforementioned SDGs, the Sustainable Development Committee, after deliberation, has established key performance indicators (KPIs) for

12 material topics for the Company's sustainable development management, which serve as objectives and indicators of our management policy. These 12 material topics include: “R&D and innovation”, “product quality”, “smart manufacturing”, “strategies on climate change”, “energy consumption management”, “waste and hazardous substance management”, “wastewater management”, “air pollutant management”, “green products”, “water resources management”, “employee education, training and career development” and “occupational health and safety”. The following describes the KPIs for each of the 12 material topics.

2.3.1 Economic Category

2.3.1.1 R&D and Innovation

The Company has been maintaining close collaboration with world-class suppliers of material and equipment, and working closely with domestic and foreign research institutions and academia, and then cooperating with first-class peers to develop products that meet market trends and customer needs. We capitalize on effective R&D resources and maintain high interaction with customers to achieve customer satisfaction and trust and to ensure that our products are in a leading position in the world.

Long-term goals (2026)	Target for 2024	Target achievement	Target for 2025	Target achievement
Development of advanced HDI (5+nb+5)	Advanced HDI (5+nb+5) Sample fabrication	V	Advanced HDI (5+nb+5) Sample fabrication	V
Development of embedded Cu-inlay (flatness<5um)	Sample fabrication (PVT) of semi-embedded Cu-inlay (flatness<5um)	V	Sample fabrication of semi-embedded Cu-inlay (flatness<5um)	V
Upgrading capability of pattern foriming (deviation < 3%)& dimension stability (10% up) in ADAS radar board	Deviation reduction of line forming in antenna area of ADAS boatd (<3%)	V	Deviation reduction of line forming in antenna area of ADAS boatd (<3%)	V
Smart integration platform of drilling process in manufacture with high-reliability (enhance usage life 20% of drill bit)	Trial run of automated drill-bit insertion machine (enhance usage life 20% of drill bit)	V	Trial run of automated drill-bit insertion machine (enhance usage life 20% of drill bit)	V
Development of High-Layer-Count	Development of High-Layer-Count	V	Development of High-Layer-Count	V

Long-term goals (2026)	Target for 2024	Target achievement	Target for 2025	Target achievement
(HLC) printed circuit board (AR30 ; 30L)	(HLC) printed circuit board Sample fabrication and mass production AR 10~16 > AR 8		(HLC) printed circuit board Sample fabrication AR 16~20	
Getting 30 patents with official approvals in 2024~2026 (including China & Taiwan)	Getting 10 patents with official approvals (Results of 5 items > Target of 10 items)	X	Getting 10 patents with official approvals (Results of 9 items < Target of 10 items)	X

2.3.1.2 Product Quality

The Company provides high-quality products at reasonable prices and competitive delivery times and services to satisfy customers.

Long-term goals (2026)	Target for 2023	Target achievement	Target for 2024	Target achievement	Target for 2025	Target achievement
KPI 1: Number of items returned by customers, which do not meet HSF management requirements: 0	0	Target achieved	0	Target achieved	0	Target achieved
KPI 2: Overall customer satisfaction	75 points	85.7 points; Target achieved	75 points	82.3 points; Target achieved	80 points	86.7 points; Target achieved

2.3.1.3 Smart Manufacturing

The Company has been improving automation capabilities, enhancing capabilities of analysis on factories' big data, deepening smart manufacturing capabilities in the factories in order to build smart factories for the future. We have been increasing investment in automatic manufacturing and smart manufacturing to improve yield and efficiency and to reduce manpower.

Items	Long-term goals (2026)	Target for 2023	Target achievement	Target for 2024	Target achievement	Target for 2025	Target achievement	Remarks
KPI 1: Coverage rate of computer networking for production equipment	80%	70%	V	80%	V	80%	V	If a machine is connected to the Internet, this machine is counted as among the category of meeting the standard of computer networking
KPI 2: Labor efficiency savings	21%	15%	V	20%	V	20%	V	Calculated based on manpower forecasted in the 2020 budget.
KPI 3: Number of cases of using artificial intelligence	42 cases In 4 years	10 cases In a year	V	30 cases In a year	V	40 cases In 3 year	V	Calculated based on the projects of AI, AIOT and image recognition by AI.

2.3.2 Environmental Category

The Company complies with the requirements of ISO 14001 to establishes an environmental management system. We have been paying considerable attention to such significant environmental issues as the pollutions (including air pollution, water pollution and waste), water and electricity consumption and hazardous substances, which have been generated during the production process. We set up dedicated management units and personnel to prevent environmental pollution, which include air pollution, water pollution and waste, and to manage energy consumption efficiently.

2.3.2.1 Greenhouse Gas Management

The Company regularly checks greenhouse gas emission in accordance with ISO 14064-1. The boundary range includes plants in Taiwan, in China and in Thailand, so as to grasp the overall greenhouse gas emission status and to review and set our yearly goals. Our result of the greenhouse gas inventory in 2021 was 197,445.978 tons CO2e / year. And The result without the Scope 3 inventory in 2025 was171,638.608 tons CO2e / year, an 13% decrease from 2021.

In response to the requirements of our customers, Scope 3 has been included in the inventory of greenhouse gas emissions in 2023. The result of the Scope 3 inventory in 2025 was 140,667.671 tons CO2e/year. The greenhouse gas inventory in Thailand began in 2024 as well. The total emissions in 2024 are 327,010.514 tons CO2e / year.

The Company continues to implement various reduction measures and strives to achieve the goal of reducing carbon emissions by 50% by 2030 and achieve net-zero emissions by 2050.

Unit: tons CO2e / year

Region	Taiwan	China	Thailand	Total
2021	107,593.124	89,852.854		197,445.978
2023	169,678.083	81,066.957		250,745.040
2024	164,717.715	114,017.799	48,275.000	327,010.514
2025	155,842.333	112,932.945	43,531.000	312,306.279

For details of this topic, please see section 2.4.

2.3.2.2 Energy Consumption Management

The overall electricity consumption intensity in 2025, which had the addition of electricity consumption in Thailand, was 21.555 GWh / NT$ 1,000,000 (Production Value), which was 2.4% lower than that in 2021. Although the target of reducing electricity consumption intensity by 5% has not been achieved, the Company continues to develop a variety of energy-saving projects and sets a 2026 target of reducing the consumption intensity by 5%.

Electricity Consumption Intensity				
Year	2021	2023	2024	2025
Electricity Consumption (GWh)	342,452	302,836	338,914	334,972
GWh / NT$ 1,000,000 (Production Value)	22.077	21.777	21.893	21.555
Target for Electricity Consumption Intensity	8%	5%	5%	5%
Performance	12.9%	1.5%	0.8%	2.4%

In 2025, with the addition of electricity consumption in Thailand, the overall carbon dioxide equivalent intensity of electricity consumption was 10.2 CO2e / NT$ 1,000,000 (Production Value), which was 9.1% lower than that in 2021, and has not reached the target of reducing by 5%. The Company continues to reduce electricity consumption and expects to achieve the target of reducing by 5% in 2025.

Carbon Dioxide Equivalent Intensity with Electricity Consumption Converted into Carbon Dioxide Equivalent				
Year	2021	2023	2024	2025
Electricity Consumption (CO2e)	174,308	154,144	172,507	158,777
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)	11.2	11.1	11.1	10.2
Target for Electricity Consumption Intensity	8%	5%	5%	5%
Performance	12.9%	1.5%	0.8%	9.1%

For details of this topic, please see section 5.3.

2.3.2.3 Waste and Hazardous Substance Management

By improving the waste reuse rate and wastewater treatment efficiency, we can reduce raw material consumption and environmental emissions, and decrease operating costs and environmental impact.

Long-term goals (2026)	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement	Target for 2025	Target achievement
KPI 1: Maintaining the recycling rate of hazardous industrial waste above 90%.	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V
KPI 2: Maintaining below 6% the output of general industrial waste that cannot be reused.	Maintaining below 2% the output of general industrial waste that cannot be reused.	V	Maintaining below 3% the output of general industrial waste that cannot be reused.	V	Maintaining below 4% the output of general industrial waste that cannot be reused.	V	Maintaining below 5% the output of general industrial waste that cannot be reused.	V

For details of this topic, please see section 5.7.

2.3.2.4 Wastewater Management

The average wastewater discharge intensity by NT$ 1 million of production value in 2022, in 2023, in 2024 and in 2025 are 191.0 m^3, 204.0 m^3, 209.4 m^3 and 214.8 m^3 respectively. Our Taoyuan Plants and Pingzhen Plant have also cooperated with environmental protection agencies and the sewage treatment center in Pingzhen Industrial Park to implement total discharge control or voluntary discharge reduction to decrease the loading of sewage treatment. In addition to complying with regulations, we have adopted stricter standards to manage copper residue and ammonia nitrogen in the discharged water in order to reduce the pollution and the impact on the receiving water and to achieve the goal of environmental friendliness.

Volume and Intensity of Wastewater Discharge				
Year	2022	2023	2024	2025
Volume (m^3)	2,954,683	2,837,269	3,240,886	3,338,737
Intensity (1,000 m3 / NT$ 1 million of Production Value)	191.0	204.0	209.4	214.8

For details of this topic, please see section 5.6.

2.3.2.5 Air Pollutant Management

The air pollutants generated in the production of printed circuit boards mainly include acid waste gas, alkaline waste gas and volatile organic waste gas. In our results of air pollution management, there was no emissions of sulfur oxides and the total emissions of nitrogen oxides, volatile organic compounds and suspended particles in 2025, compared with 2021, decreased by 15%, by 30% and by 33% respectively.

The air pollutants emission intensity by NT$ 1 million of production value in 2023, in 2024 and in 2025 was 3.10 kg, 3.74 kg and 3.41 kg.

Air Pollutants Emission and its Intensity					
Year		2022	2023	2024	2025
Nitrogen oxides	4,166.3	4,166.3	3027.4	2166.6	2,422.6
	0.27	0.27	0.22	0.16	0.18
Sulfur oxides	Total (kg)	0.0	0.0	0.0	0.0
	kg / NT$ 1,000,000 (Production Value)	0.00	0.00	0.00	0.00
Volatile Organic Compounds	Total (kg)	50,533.1	36,165.1	46,073.4	40,917.9
	kg / NT$ 1,000,000 (Production Value)	3.27	2.60	3.34	2.97
Suspended Particles	Total (kg)	3,840.3	3,849.9	3,319.9	3,589.5
	kg / NT$ 1,000,000 (Production Value)	0.25	0.28	0.24	0.26
Total	kg / NT$ 1,000,000 (Production Value)	3.78	3.10	3.74	3.41

For details of this topic, please see section 5.5.

2.3.2.6 Green Products

Through green procurement and manufacturing, the Company's products comply with laws and regulations and meet customers' requirements and stakeholders' expectations on Non-Use of The Hazardous Substances in order to enhance environmental protection and to reduce operational risks.

Long-term target（2025）	Target	Performance			
		2022	2023	2024	2025
KPI 1: Completion Rate of Suppliers' Signing Commitment or Declaration of Non-Use of The Hazardous Substances	100%	100%	100%	100%	100%
KPI 2: Completion Rate of Questionnaire on REACH Regulation and Supplier Hazardous Substance	100%	100%	100%	100%	100%
KPI 3: XRF Inspection Pass Rate of Raw Materials and Final Product	100%	100%	100%	100%	100%
KPI 4: Third-Party Inspection Report Pass Rate	100%	100%	100%	100%	100%

For details of this topic, please see section 6.3.

2.3.2.7 Water Resources Management

On the whole, the total water consumption in our group has not increased significantly in the past three years and its water consumption per unit of revenue has gradually declined. The water consumption intensity by NT$ 1 million of production value in 2023, 2024 and 2025 were 0.249 ML, 0.236 ML and 0.254 ML respectively. That in 2025 remained flat compared to 2024, with no significant downward trend. And it is estimated that that will decrease further by 5% in 2026.

Water Consumption Intensity				
Year	2022	2023	2024	2025
Water Consumption	3730.3	3460	3937.7	3953.5
ML / NT$ 1,000,000 (Production Value)	0.241	0.249	0.236	0..254
Target for Water Consumption Intensity	5%	5%	5%	5%
Performance	4%	1%	6%	-1%

In 2025, the overall carbon dioxide equivalent intensity of water consumption was 0.000059 CO2e / NT$ 1,000,000 (Production Value). Due to the inclusion of data from the Thailand in 2025, the overall water consumption increased, and the target of reducing the carbon dioxide equivalent intensity by 5% was not achieved. The Company continues to improve it and expects to achieve the target of reducing by 5% in 2026.

Carbon Dioxide Equivalent Intensity with Water Consumption Converted into Carbon Dioxide Equivalent				
Year	2022	2023	2024	2025
Water Consumption (CO2e)	0.869	0.806	0.757	0.921
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)	0.000056	0.000058	0.000055	0.000059
Target for Water Consumption Intensity	5%	5%	5%	5%
Performance	4%	1%	6%	-1.1%

For details of this topic, please see section 5.4.

2.3.3 Social Category

Employees are the Company's most precious partners. And ensuring their safety, health and long-term career development is the Company's most important responsibility.

2.3.3.1 Employee Education, Training and Career Development

The Company provides a comprehensive training programs and career development to attract and retain top talents in order to expand and maintain the Company's productivity and competitiveness.

Long-term goals (2026)	Target for 2023	Target achievement	Target for 2024	Target achievement	Target for 2025	Target achievement
KPI 1: Execution rate of planned courses: 100%	Execution rate of planned courses: 100%	V (100%)	Execution rate of planned courses: 100%	V (100%)	Execution rate of planned courses: 100%	V (100%)
KPI 2: Average scores of all course Satisfaction Surveys: 95 points	Average scores of all course Satisfaction Surveys: 85 points	V (93~96 points)	Average scores of all course Satisfaction Surveys: 94 points	V (93~95 points)	Average scores of all course Satisfaction Surveys: 94 points	V (81~97 points)
KPI 3: Passing rate of Certificate examination: 99%	Passing rate of Certificate examination: 97%	V (Among 297 people trained, the passing rate of obtaining certificates was 98%.)	Passing rate of Certificate examination: 99%	V (Among 428 people trained, the passing rate of obtaining certificates was 99.5%.)	Passing rate of Certificate examination: 99%	V (Among 147 people trained, the passing rate of obtaining certificates was 99.3%.)

Note: In 2025, one course had a satisfaction rate of less than 90%. The instructor's examples were only relevant to some students or were relatively unpopular and the time allocation in this course was away from the expectation. The human resources department immediately handled the abnormality of this course according to the " Operating Procedures for Management of Education and Training" and took corrective measures.

2.3.3.2 Occupational Health and Safety

By means of the occupational safety and health management system and its continuous improvement, we can improve the Company's performance on occupational safety and health to avoid major accidents, to prevent employees' injuries, to ensure smooth shipments and to cause no loss to the Company.

In order to make our commitment to labor safety and health, the Company has established an occupational safety and health management system to comply with occupational safety and health regulations and other requirements, to be in accordance with ISO45001 and to meet customers' requirements. The goal of the system is to reduce any and all hazards and risks to our employees. We actively implement environmental and occupational safety and health policies and make sure that all employees can fully understand those policies through proper communication. We have been upholding the occupational safety and health policy of "compliance with laws and regulations, prevention first, safety first, and continuous improvement."

We commit to the following goals:

1. To provide safe working conditions and environment to protect the safety and health of employees.
2. To comply with laws, regulations and other relevant requirements and fulfill corporate social responsibilities.
3. To eliminate hazards and reduce occupational safety and health risks, and improve the working safety of all employees.
4. To continuously improve the occupational safety and health management system and improve the performance of safety and health management.
5. To enhance the communication channels, implement the consultation of workers and labor representatives, and participate in safety and health related activities.

Long-term goals (2026)	Target for 2023	Target achievement	Target for 2024	Target achievement	Target for 2025	Target achievement
KPI 1: Zero major disasters	0	V	0	V	0	V
KPI 2: 100% achievement of labor health service plan	100%	V	100%	V	100%	V
KPI 3: Comprehensive occupational safety and health education and training	100%	V	100%	V	100%	V

2.4. Climate Change Management Policy

2.4.1 Inventory of greenhouse gas emissions

The Company regularly checks greenhouse gas emission in accordance with ISO 14064-1. The boundary range includes plants in Taiwan and in China, with the addition of plants in Thailand in 2025, so as to grasp the overall greenhouse gas emission status and to review and set our yearly goals. Our results of the greenhouse gas inventory for Scope 1 and Scope 2 in 2021 were 197,445.978 tons CO2e / year. Our results in 2024 were 160,944.337 tons CO2e / year, compared with that in 2021, decreased by 18%. Our results in 2025 were 171,638.608 tons CO2e / year, compared with that in 2021, decreased by 13%.

In response to the requirements of the government and customers, Scope 3 will be included in the inventory of greenhouse gas emissions in 2023. The result of the Scope 3 inventory in 2024 was 124,104.598 tons CO2e/year, and the total emissions in 2024 was 285,048.935 tons CO2e/year. The result of the Scope 3 inventory in 2025 was 140,667.671 tons CO2e/year, and the total emissions in 2025 was 312,306.279 tons CO2e/year.

Through the collective efforts of all colleagues, the Company's total carbon emissions in Scopes 1 and 2 in 2025 have been reduced by 13% compared with the base year 2021. The greenhouse gas emission intensity (tCO2e/NT$1 million production value) has also decreased from 12.73 in 2021 to 12.46 in 2025, also a decrease of 2.13%. We will continue to implement carbon reduction measures to meet the emission targets expected by our customers and the government.

The scope of inventory is as follows:

Category	Scope	Execution Method
Scope 1 Direct greenhouse gas emission	1. Direct emissions from stationary combustion, such as electricity generators, boilers 2. Direct emissions from mobile combustion, such as official vehicles, stackers, etc., which consume petrochemical raw materials to produce greenhouse gases. 3. Direct fugitive emissions from the release.	Qualitative and quantitative examination.
Scope 2 Energy indirect greenhouse gas emission	Imported electricity	Qualitative and quantitative inspections.
Scope 3 Other indirect greenhouse gas emission	Employees' commuting, outsourcing, such as: waste removal, air/sea/land transportation contractors, etc.	Its inventory begun in 2022.

Greenhouse Gas Emissions Unit: tons CO_{2e} / year

Region		Taiwan	China	Thailand
2023	Scope 1	4,659.171	2,729.534	
	Emission Intensity	0.58	0.47	
	Scope 2	87,032.283	72,672.389	
	Emission Intensity	10.79	12.45	
	Total of Each Region	91,691.454	75,401.923	
	Emission Intensity	11.36	12.92	
	Scope 1+ Scope 2	167,093.377		
	Emission Intensity	12.016		
	Scope 3 (Upstream)	76,538.449	5,665.034	
	Scope 3 (Downstream)	1,448.181	-	
	Total of Each Region	169,678.083	81,066.957	
	Emission Intensity	9.67	0.97	
	Total	250,745.040		
	Emission Intensity	18.03		
2024	Scope 1	5,887.0633	3,889.723	
	Emission Intensity	0.74	0.67	
	Scope 2	82,684.692	68,482.860	

Region		Taiwan	China	Thailand
	Emission Intensity	10.41	11.74	
	Total of Each Region	88,571.755	72,372.582	
	Emission Intensity	11.15	12.41	
	Scope 1+ Scope 2	160,944.337		
	Emission Intensity	10.40		
	Scope 3 (Upstream)	75,137.818	47,241.040	
	Scope 3 (Downstream)	1,725.741	-	
	Total of Each Region	165,435.313	119,613.622	
	Emission Intensity	20.82	8.10	
	Total	285,048.935		
	Emission Intensity	18.41		
2025	Scope 1	5,389.198	1,809.910	665.000
	Emission Intensity	0.68	0.31	0.39
	Scope 2	79,856.619	62,997.990	20,912.000
	Emission Intensity	10.05	10.80	12.28
	Total of Each Region	85,245.817	64,815.791	21,577.000
	Emission Intensity	10.73	11.12	12.67
	Scope 1+ Scope 2	171,638.608		
	Emission Intensity	12.46		
	Scope 3 (Upstream)	4,280.765	6,714.651	-
	Scope 3 (Downstream)	66,315.752	41,402.503	21,954.000
	Total of Each Region	70,596.517	48,117.154	21,954.000
	Emission Intensity	8.88	6.06	2.76
	Total	312,306.279		
	Emission Intensity	22.67		

Note 1: Unit for Greenhouse gas emission: tCO2e/year; unit for emission intensity: tCO2e/NT$1 million production value.

b. Assurance on Inventory of greenhouse gas emissions

Scope 1	Total Emissions (tons CO_{2e})	Carbon Dioxide Equivalent Intensity tons CO_{2e} / NT$ 1,000,000 (Production Value) (Note 2)	Assurance Agency	Assurance Results (Note 3)
Taiwan	5,389.198	0.68	Taiwan: BellCERT China: BSI Thailand: BV	Of the total greenhouse gas emissions disclosed by the Company, 7,871.999 tons of CO2e (accounting for 3% of the total emissions) has been confirmed by the certification agency using ISAE3410 / ISO 14064-3 standards. The assurance opinion is reasonable guarantee.
China	1,817.801	0.31		
Thailand	665.000	0.39		
Total	7,871.999	0.57		
Scope 2	**Total Emissions (tons CO_{2e})**	**Carbon Dioxide Equivalent Intensity tons CO_{2e} / NT$ 1,000,000 (Production Value) (Note 2)**	**Assurance Agency**	**Assurance Results (Note 3)**
Taiwan	79,856.619	10.05	Taiwan: BellCERT China: BSI Thailand: BV	Of the total greenhouse gas emissions disclosed by the Company, 163,766.609 tons of CO2e (accounting for 52% of the total emissions) has been confirmed by the certification agency using ISAE3410 / ISO 14064-3 standards. The assurance opinion is reasonable guarantee.
China	62,997.990	10.80		
Thailand	20,912.000	12.28		
Total	163,766.609	11.89		
Scope 3	**Total Emissions (tons CO_{2e})**	**Carbon Dioxide Equivalent Intensity tons CO_{2e} / NT$ 1,000,000 (Production Value) (Note 2)**	**Assurance Agency**	**Assurance Results (Note 3)**
Taiwan	70,596.517	8.88	Taiwan: BellCERT China: BSI Thailand: BV	Of the total greenhouse gas emissions disclosed by the Company, 140,667.671 tons of CO2e (accounting for 46% of the total emissions) has been confirmed by the certification agency using ISAE3410 / ISO 14064-3 standards. The assurance opinion is limited guarantee.
China	48,117.154	6.06		
Thailand	21,954.000	2.76		
Total	140,667.671	17.70		

Note:

1. Scope 1 and 2 information in this table shall be handled in accordance with the timetable stipulated in Article 10, Paragraph 2 of this Standard. Enterprises may disclose scope 3 information voluntarily. Scope 3 information on the plants in China only includes that on category 3 (indirect greenhouse gas emissions – transportation).
2. The Company conduct greenhouse gas inventory according to the following standards:

(1) Greenhouse Gas Protocol (GHG Protocol).

(2) ISO 14064-1 issued by the International Organization for Standardization (ISO).

3. The assurance agency shall comply with the relevant requirements for assurance of sustainability reports, which are stipulated by the Taiwan Stock Exchange Co., Ltd. and the Securities Over-the-Counter Trading Center of the Republic of China.
4. Information on subsidiaries can be reported individually, collectively (for example, by country or by region), or combined (Note 1).
5. The intensity of greenhouse gas emissions can be calculated per unit of product/service or production value, but at least data calculated in terms of production value (NT$ million) should be disclosed (Note 2).
6. The proportion of operating sites or subsidiaries not included in the inventory shall not exceed 5% of the total emissions. The total emissions mentioned above refer to the emissions calculated according to the mandatory inventory stipulated in Instruction 1.
7. The assurance results should summarize the content of the assurance opinion of the assurance agency and attach the complete assurance opinion to the annual report (Note 3).

2.4.2 Climate Change Management Policy

The Company takes the Sustainable Development Committee as the top authority on climate change management, which is presided by the chairperson of the Board of Directors. It reviews the Company's climate change strategy and goals, manages climate change risks and opportunities, reviews the implementation status and discusses future plans, and reports to the Board of Directors every year.

The Company regularly checks greenhouse gas emissions in accordance with ISO 14064-1 to review the impact on our operations. Based on the 2025 results of the greenhouse gas inventory, we will continue to implement carbon reduction measures. The third-party assurance on greenhouse gas inventory has been completed in 2023, and the subsidiary in China and the parent company in Taiwan obtained assurance certificates in June 2023. The assurance for 2025 is also in progress. The subsidiary in China has obtained the assurance certificate in March 2026. The parent company in Taiwan is expected to complete the third-party assurance on greenhouse gas inventory in May and is expected to receive the assurance certificate in July.

At the same time, in accordance with the framework of International Financial Reporting Standard S2 (IFRS S2), we disclose the Company’s core content regarding governance, strategy, risk management and metrics and targets for climate-related risks and opportunities. The Company have considered the characteristics of the production process and supply chain in the PCB industry, and evaluated the risks and opportunities of climate change for the Company. In order to reduce the risk factors, the Company has also established the Sustainability Committee to supervise and manage issues on environmental conservation and climate change, to identify feasible opportunities and develop proper approaches, and to evaluate and manage the short- term, medium- term and long-term risks and to develop the transformation strategies for climate change. The committee use the "risk matrix" to evaluates the frequency of major climate risk events and the severity of their impact on our operations, to prioritize items of risk control and define a full spectrum of risk levels and to take proper approaches of risk control to deal with issues with different risk level. The Company is planning to gradually improve our related disclosure from "climate risk disclosure" to "climate-related financial disclosure", and to establish a target management and a disclosure mechanism, which are based all on

quantitative performance metrics.

The Company sets 2021 as the base year and promises to reduce the greenhouse gas emission intensity of Scope 1 and Scope 2 by 50% and Scope 3 by 5% in 2030, the near-term target year. In addition, for the emission reduction of Scope 3 carbon emissions, we will require our suppliers to gradually provide their data of electricity-related carbon emission as a reference for future management of Scope 3 carbon emission.

Starting from 2025, the Company has referred to the " Regulations Governing the Collection of Carbon Fees " of the Ministry of Environment and set an internal carbon price of NT$300 per ton to introduce an mechanism of internal carbon pricing. We apply it to the projects of energy-saving, carbon reduction and renewable electricity, and encourage the Company’s and all subsidiaries’ investment in negative carbon technology and low-carbon innovation in order for them to be more committed to global carbon reduction. Since the introduction of this mechanism, each location has successively used internal carbon pricing to expand the installed capacity of self-generated and self-used solar energy, and improve their efficiency and reliability. In 2025, the Company implemented a total of 36 energy-saving projects, saving more than 6.2 million kWh of electricity, equivalent to reducing carbon emissions by more than 2.3 million tons. Through the collective efforts of all colleagues, the Company's total carbon emissions in Scope 1 and 2 in 2025 have been reduced by 10% compared to the base year 2021.

Working Group I report in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) states that the average global surface temperature from 2011 to 2020 was approximately 1.09°C higher than the average temperature from 1850 to 1900, representing the pre-industrialization period. The report explicitly indicates the need for active measures such as net-zero carbon emissions or carbon neutrality to control global warming and limit temperature increase to no more than 1.5°C.

We recognize that climate change risks and opportunities for enterprises should not only be identified but also linked to operational strategies through assessment and management. This is one of the most critical issues of sustainable management for enterprises. Therefore, the Company has adopted the IFRS S2 Framework to analyze risks and

opportunities in various aspects, such as policy and regulations, market and technological transitions, reputational and physical risks. We develop adaptation and mitigation strategies, disclose climate-related financial information, and enhance communication with stakeholders.

2.4.3 IFRS S2 climate-related disclosures

The scope of IFRS S2 climate-related disclosures is consistent with the scope of the Company’s consolidated financial statements.

a. Governance

IFRS S2 Disclosures	Measures
(a) Governance bodies’ role of in the governance of climate-related risks and opportunities	● "Board of Directors": It reviews sustainable management strategies, major action plans, risk management policies, and annual execution results. ● "Sustainable Development Committee": This is the highest management committee responsible for climate-related issues, which is chaired by the Chairperson, independent directors and CEO with department heads overseeing the operation of subsidiary committees. The committee includes representatives from all operational units and is responsible for establishing and implementing guidelines for ESG issues, reviewing performance targets, monitoring implementation, and reporting to the Board of Directors annually. ● "Greenhouse Gas Audit Team": Under the jurisdiction of the Sustainable Development Committee, this team is primarily responsible for assessing and/or managing climate-related issues, reviewing key performance indicators, setting short, medium, and long-term goals, and implementing strategies to enhance resource efficiency, to assess the use of renewable energy and to manage carbon emissions, and actively achieving effective green management.
(b) Management’s role of in the governance of climate-related risks and opportunities	● On March 10, 2026, the Board of Directors appointed the CEO as the Chief Sustainability Officer, who integrates the Chief Corporate Governance Officer, the CEO's office and all operating units into the dedicated units to promote sustainable development policies, and

IFRS S2 Disclosures	Measures
	assists the "Sustainable Development Committee" to serves as a cross-departmental communication platform integrating a variety of different departments vertically and horizontally. Through regular meetings and task groups responsible for different issues, we identifies the sustainable issues related to the Company's operations and its stakeholders, formulates corresponding strategies and work guidelines, compiles each organizations' budgets for sustainable development, plans and implements annual projects and tracks the implementation results to ensure that the sustainable development strategy is fully implemented in the Company's daily operations, so that the departments of human resources, general administration, procurement, equipment and utilities, factory management and other units implement sustainability-related works such as risk management, corporate social responsibility, and climate change adaptation in their practical affairs under their scope of duties and responsibilities.

b. Strategy

(a) the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects:

Based on the IFRS S2 framework, short-, medium-, and long-term risks and opportunities were identified.

Risks / Opportunities	Short-term (1-3 years)	Medium-term (3-10 years)	Long-term (10+ years)
Physical Risks	● Increased chances of heavy rainfall/strong typhoons hitting Taiwan, causing factory damage and employee injuries. ● Increased frequency of water shortages, leading to unstable water	● Rising average summer temperatures leading to power shortages. ● Extreme heat increasing energy consumption and carbon emissions. ● Increased frequency of water shortages	● Worsening climate change impacting upstream and downstream supply chains and disrupting transportation, which pose risks of material shortages, supply delays, or Production

Risks / Opportunities	Short-term (1-3 years)	Medium-term (3-10 years)	Long-term (10+ years)
	supply.	and floods affecting factory operations (power / water shortages). ● Increased insurance costs due to climate change disasters.	line shutdown.
Transition Risks	● Carbon fee required by regulations. ● The use or construction of renewable energy required by regulations. ● Government requirements for carbon emission control (energy consumption indicators). ● Increased industrial electricity prices and water consumption fees.	● Rising prices of renewable energy. ● Rising carbon fee. ● The use of recycled materials and low-carbon raw materials demanded by customers. ● Net-zero carbon emissions and the use of 100% renewable energy demanded by customers. ● Measures to reduce carbon footprint demanded by customers. ● Participation in international carbon reduction initiatives (SBTIs) demanded by customers. ● Great emphasis on ESG effectiveness demanded by customers and shareholders.	● Implementation and requirements for net-zero carbon emissions.

Risks / Opportunities	Short-term (1-3 years)	Medium-term (3-10 years)	Long-term (10+ years)
Opportunities	● Developing water/electricity conservation measures and carbon reduction strategies, and promoting improvement projects through the ISO system. ● Implementing an energy management system to improve energy efficiency. ● Using renewable energy. ● Establishing backup plans for water and electricity shortages.	● Improving the recycling of raw materials. ● Using low-carbon processes. ● Using low-carbon fuels.	● Reduced risk of operational disruption and improved sustainability. ● Enhancing the Company's reputation and improving customer satisfaction.

Risks / Opportunities	Major Categories	Related Items
Physical Risks	Extreme weather events such as typhoons, torrential rains or floods, and droughts	● Increased chances of heavy rainfall/strong typhoons hitting Taiwan, causing factory damage and employee injuries. ● Increased frequency of water shortages, leading to unstable water supply. ● Increased frequency of water shortages and floods affecting factory operations (power / water shortages). ● Worsening climate change impacting upstream and downstream supply chains and disrupting transportation, which pose risks of material shortages, supply delays, or Production line shutdown. ● Increased insurance costs due to climate change disasters.
	Extreme high temperatures	● Rising average summer temperatures leading to power shortages. ● Extreme heat increasing energy consumption and carbon emissions.
Transition Risks	Increased energy costs	● Government requirements for carbon emission control (energy consumption indicators).

Risks / Opportunities	Major Categories	Related Items
		● Increased industrial electricity prices and water consumption fees. ● The use or construction of renewable energy required by regulations. ● Net-zero carbon emissions and the use of 100% renewable energy demanded by customers. ● Rising prices of renewable energy.
	Carbon fee collection	● Carbon fee required by regulations. ● Rising carbon fee.
	The emphasis and requirements on corporate sustainability and climate change policies from governments, customers, shareholders, and stakeholders	● Implementation and requirements for net-zero carbon emissions. ● The use of recycled materials and low-carbon raw materials demanded by customers. ● Measures to reduce carbon footprint demanded by customers. ● Participation in international carbon reduction initiatives (SBTIs) demanded by customers. ● Great emphasis on ESG effectiveness demanded by customers and shareholders.
Opportunities	Improved energy efficiency	● Developing water/electricity conservation measures and carbon reduction strategies, and promoting improvement projects through the ISO system. ● Implementing an energy management system to improve energy efficiency.
	Renewable energy development	● Using renewable energy.
	Research and development and investment in energy-saving equipment and processes	● Using low-carbon processes. ● Using low-carbon fuels. ● Improving the recycling of raw materials.
	Reducing operational disruption risks and fulfilling sustainability commitments	● Establishing backup plans for water and electricity shortages. ● Reduced risk of operational disruption and improved sustainability. ● Enhancing the Company’s reputation and improving customer satisfaction.

(b) The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain:

Major Categories of Risks/Opportunities	Effects on Business Model		Effects on Value Chain	
	Current	Anticipated	Current	Anticipated
Extreme weather events such as typhoons, torrential rains or floods, and droughts	No impact at present.	Typhoons, torrential rains or floods, and droughts may damage factory facilities, prolonging downtime and potentially causing employee injuries.	No impact at present.	Extreme weather can disrupt production or transportation, leading to supply chain disruptions.
Extreme high temperatures	No impact at present.	Extreme temperatures may reduce equipment efficiency and increase cooling system load, leading to decreased production in some processes and increased energy consumption. This may also affect adjustments to operational energy management decisions.	No impact at present.	Extreme heat can disrupt production or transportation, leading to supply chain disruptions.
Increased energy costs	Increased production costs.	It will accelerate the Company's implementation of measures for energy conservation and carbon reduction, and change of energy-efficient product design.	Increased production costs consequently impact the selling prices of products downstream in the value chain.	Increasing operating costs for customers may lead them to adjust their production processes, impacting procurement decisions across the supply chain.

Major Categories of Risks/Opportunities	Effects on Business Model		Effects on Value Chain	
	Current	Anticipated	Current	Anticipated
Carbon fee collection	Increased production costs.	It will accelerate the Company's low-carbon transformation policy, including the implementation of measures on energy conservation and carbon reduction and on energy-efficient product design.	Increased production costs consequently impact the selling prices of products downstream in the value chain.	Increasing operating costs for customers may lead them to adjust their production processes, impacting procurement decisions across the supply chain.
The emphasis and requirements on corporate sustainability and climate change policies from governments, customers, shareholders, and stakeholders	The Company has established Sustainable Development Committee and has appointed Chief Sustainability Officer in 2026 to continuously promote the implementation of corporate responsibility and climate change policies.	The Company continue to invest in R&D related to product energy efficiency and the development of energy-saving equipment to fulfill the Company's commitment to sustainable development.	The supply chain is increasingly focused on implementing corporate responsibility and climate change policies.	The Company needs to accelerate the application of renewable energy and carbon reduction plans to maintain market competitiveness and meet the expectations of the government, customers, shareholders and stakeholders. Simultaneously, it must collaborate with upstream and downstream partners to fulfill its commitment to sustainability.
Improved energy efficiency	The Company has implemented internal carbon pricing and introducing energy-saving economic	It is anticipated that the Company will continue to invest in and introduce emerging technologies of	By reducing operational energy consumption, in addition to helping control operating costs and improve	In the future, as the Company further implements energy-saving technologies and collaborates with upstream

Major Categories of Risks/Opportunities	Effects on Business Model		Effects on Value Chain	
	Current	Anticipated	Current	Anticipated
	concepts, gradually upgrading various energy-saving equipment to progressively reduce energy consumption in the production process.	energy-saving and carbon-reduction to expand the scope of measures on energy efficiency improvement.	profit margins, some customers will prioritize the Company as a partner with energy management capabilities, thus promoting business integration downstream in the value chain.	energy suppliers on energy transition projects, it will make the supply chain more energy-efficient. This will also enhance the Company's image as investors and consumers prefer companies with environmentally friendly policies.
Renewable energy development	The Company has currently installed solar panels on the rooftops of its factories in Taiwan, China, and Thailand. It has also purchased green electricity in Taiwan and China.	The Company will periodically evaluate options for purchasing green electricity or building its own renewable energy systems.	The cost of renewable energy remains high, thus increasing production costs across the supply chain.	In the long term, as technology evolves, the cost of renewable energy should decrease, helping the supply chain expand its use of renewable energy.
Research and development and investment in energy-saving equipment and processes	An annual budget is allocated for research and development and investment in energy-saving equipment and processes.	Energy-saving equipment and processes can reduce costs and increase efficiency, helping to enhance the Company's competitiveness.	No impact at present.	Joint research and development with equipment manufacturers will help improve energy-saving technologies in the industry.
Reducing operational disruption risks and fulfilling sustainability commitments	The Company has established Sustainable Development Committee and has appointed Chief Sustainability	The Company will continue to develop comprehensive contingency plans for operational disruption risks	The supply chain is increasingly focused on implementing corporate responsibility and climate	Collaborating with upstream and downstream partners to fulfill the commitment to sustainability.

Major Categories of Risks/Opportunities	Effects on Business Model		Effects on Value Chain	
	Current	Anticipated	Current	Anticipated
	Officer in 2026 to continuously promote the implementation of corporate responsibility and climate change policies.	and deepen measures to promote sustainable development.	change policies.	

(c) The effects of those climate-related risks and opportunities on the entity's strategy and decision-making:

Risks / Opportunities	Major Categories	Effects on Strategy and Decision-making	
		Current	Anticipated
Physical Risks	Extreme weather events such as typhoons, torrential rains or floods, and droughts	Construct flood control and water storage facilities, and review emergency response plans.	● Strengthen facility protection and operational resilience mechanisms. ● We regularly monitor water conditions. At the initial stage of plant construction, we have assessed water resource and retention issues and then installed water storage tanks within the plant area. We have been tracking reservoir storage levels and monitor water usage in each area during normal times. ● Hold contingency meetings during drought periods. ● An emergency water usage team coordinates preparations for water trucks, tanks, water sources, and other water resource allocation to ensure uninterrupted operations.
	Extreme high temperatures	Use high-temperature resistant materials to	Upgrade facility materials and process temperature

Risks / Opportunities	Major Categories	Effects on Strategy and Decision-making	
		Current	Anticipated
		enhance cooling and air conditioning systems.	control capabilities, including investing in automated monitoring and cooling systems to cope with temperature increases.
Transition Risks	Increased energy costs	Implement various action plans of carbon reduction and energy conservation as described in "2.3.10.1.3 Green Electricity Use and Energy-Saving Equipment Status in 2025".	● Continue to implement R&D and investment in energy-saving processes and equipment. ● Install frequency converters for intelligent control, which can reduce energy use and greenhouse gas emissions.
	Carbon fee collection	Implement various action plans of carbon reduction and energy conservation as described in "2.3.10.1.3 Green Electricity Use and Energy-Saving Equipment Status in 2025".	● Implement inventory and continuous monitoring management in accordance with the ISO 14064 greenhouse gas inventory standard to reduce carbon intensity. ● Continue to expand R&D capacity and collaborate with equipment and material manufacturers to develop low-carbon technologies. ● Set carbon reduction targets and continuously evaluate and plan carbon offset strategies to move towards carbon neutrality.
	The emphasis and requirements on corporate sustainability and climate change policies from governments, customers, shareholders, and stakeholders	The Company has appointed Chief Sustainability Officer in 2026 to continuously promote the implementation of corporate responsibility and climate change policies.	● Continuously monitor regulatory evolution and evaluate draft regulations. Simultaneously, establish contingency plans in advance to meet regulatory requirements. ● The Company needs to accelerate the application of renewable energy and carbon

Risks / Opportunities	Major Categories	Effects on Strategy and Decision-making	
		Current	Anticipated
			reduction plans to maintain market competitiveness and meet the expectations of the government, customers, shareholders, and stakeholders. At the same time, collaborate with upstream and downstream partners to fulfill the commitment to sustainable development.
Opportunities	Improved energy efficiency	The Company has implemented internal carbon pricing and introducing energy-saving economic concepts, gradually upgrading various energy-saving equipment to progressively reduce energy consumption in the production process.	● The Company anticipates continued investment in and adoption of emerging technologies on energy-saving and carbon-reduction to expand the scope of energy efficiency improvement measures. ● Continuously replace high-energy-consuming equipment and improve energy efficiency.
	Renewable energy development	The Company has currently installed solar panels on the rooftops of its factories in Taiwan, China, and Thailand. It has also purchased green electricity in Taiwan and China.	The Company will periodically evaluate options for purchasing green electricity or building its own renewable energy systems.
	Research and development and investment in energy-saving equipment and processes	An annual budget is allocated for research and development and investment in energy-saving equipment and processes.	Energy-saving equipment and processes can reduce costs and increase efficiency, helping to enhance the Company's competitiveness.
	Reducing operational disruption risks and fulfilling sustainability commitments	The Company has established Sustainable Development Committee and has appointed Chief Sustainability Officer in 2026 to continuously promote the implementation of	● The Company will continue to develop comprehensive contingency plans for operational disruption risks and deepen measures to promote sustainable

Risks / Opportunities	Major Categories	Effects on Strategy and Decision-making	
		Current	Anticipated
		corporate responsibility and climate change policies.	development. ● Plan to assess and manage procurement risks through cross-departmental management of supply chain.

(d) The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term:

Based on its strategy of managing climate-related risks and opportunities (including "Extreme weather events such as typhoons, torrential rains or floods, and droughts", "Extreme high temperatures", "Increased energy costs", "Carbon fee collection", "The emphasis and requirements on corporate sustainability and climate change policies from governments, customers, shareholders, and stakeholders", "Improved energy efficiency", "Renewable energy development", "Research and development and investment in energy-saving equipment and processes" and "Reducing operational disruption risks and fulfilling sustainability commitments"), the Company anticipates the short-term, medium-term, and long-term impacts on its financial performance and cash flow, as detailed below:

Short-Term	● To address carbon fee and water fee, the Company's operating costs and operating expenses increased by approximately NT$4.08 million and NT$0, respectively, resulting in corresponding cash outflows (carbon fee of NT$2.88 million and water fee of NT$1.20 million). ● Due to the projects on implementation of process improvement and energy efficiency enhancement, it is expected to reduce operating costs by approximately NT$11.89 million annually. ● In response to energy conservation, carbon reduction and facility upgrade, the Company will incur additional capital expenditures of NT$9.01 million in the short term, resulting in cash outflows. However, with the implementation of energy-saving projects, it is expected that approximately NT$11.89 million of cash flow will be recovered. The related depreciation will increase by approximately NT$1.125 million annually.

Medium-Term	● The implementation of energy-saving and low-carbon technologies has reduced unit production costs by approximately 0.28%. ● In response to energy conservation, carbon reduction, and facility upgrade, the Company will incur additional capital expenditures of approximately NT$84.07 million in the medium term. The depreciation of newly acquired real estate, factory buildings, and equipment due to the low-carbon transition plan will increase by approximately NT$10.5 million annually.
Long-Term	● The improvement in high-efficiency equipment and economies of scale will reduce unit production costs by approximately 0.33%.

(e) The resilience of the entity's strategy and its business model to those climate-related risks in scenario analysis and assessment:

Summary Table of Climate Resilience Scenario Analysis:

Topics	Main Assumptions	Scenario Used	Assessment of Impact and Resilience
Extreme weather events such as typhoons, torrential rains or floods, and droughts	The company expects to increase the percentage of green electricity consumption to 25% in the short term, 50% in the medium term, and 100% in the long term.	1.SSP2-4.5 2.SSP5-8.5	1. Impact Assessment: Based on the scenario analysis, under the extremely high emissions scenario (SSP5-8.5), the Company faces moderate to high immediate and long-term physical risks in the medium and long term. Under the medium emissions scenario (SSP2-4.5), the Company is likely to experience immediate physical risks such as typhoons, floods, and power rationing due to high temperatures in the long term. 2. Resilience: The Company's Sustainable Development Committee and its Risk Management Team have taken these scenario analysis results into account and developed appropriate countermeasures during
Extreme high temperatures			
Carbon fee collection			

Topics	Main Assumptions	Scenario Used	Assessment of Impact and Resilience
			their annual reviews of relevant plans.
The emphasis and requirements on corporate sustainability and climate change policies from governments, customers, shareholders, and stakeholders		Net-zero emissions scenario in 2050	1. Impact Assessment: Based on the scenario analysis, under the 2050 Net Zero Emissions Scenario (NZE), the Company is likely to face the risk of carbon fees in the short, medium, and long term. Increased customer demands are due to the gradual increase in regulatory and international requirements for corporate sustainability. Medium- to long-term risks may gradually decrease. 2. Resilience: The Company will strengthen its greenhouse gas management system, including investing resources to cover product carbon footprint and comprehensive greenhouse gas management, and reallocating capital expenditures to energy-saving and low-carbon processes and equipment. Over the next 10 years, expenditures on energy-saving and low-carbon equipment are expected to account for approximately 5% of capital expenditures.

Physical Risk Scenario Analysis: Risk Levels in Different Scenarios

Climate-related Physical Risks	Real-world Climate Scenarios Analysis						
	Scenario	SSP2-4.5			SSP5-8.5		
	Time range	Short	Medium	Long	Short	Medium	Long
Severity of extreme weather events	Risk level	Low	Medium	High	Low	Medium	High
Extreme heat	Risk level	Low	Medium	High	Low	Medium	High

Physical Risk Scenario Analysis: Risk Levels in Different Scenarios

Climate-related Transition Risks	Real-world Climate Scenarios Analysis						
	Scenario	SSP2-4.5			SSP5-8.5		
	Time range	Short	Medium	Long	Short	Medium	Long
Carbon fee collection	Risk level	Low	High	High	Low	High	High
The emphasis and requirements on corporate sustainability and climate change policies from governments, customers, shareholders, and stakeholders	Risk level	High	Medium	Low	High	Medium	Low

Note: The IPCC released its Sixth Assessment Report (AR6) in 2021, which combined the Representative Concentration Pathway (RCP) and the Shared Socioeconomic Pathway (SSP) to list five scenarios for greenhouse gas emission levels. These scenarios provide reasonable and credible pathways up to 2100. The IPCC's Moderate emission scenario (SSP2-4.5) and High-emission scenario (SSP5-8.5) were used for Real-world Climate Scenarios Analysis. None of these scenarios meets the Paris Agreement's 2°C limit and 1.5°C target.

c. Risk management: to understand an entity’s processes to identify, assess, prioritize and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity’s overall risk management process.

The relevant departments under the "Sustainable Development Committee" identify and analyze climate change risks and opportunities that may be encountered within their business scope. A matrix diagram is created based on the probability (3 levels) and impact (3 levels) of each risk and opportunity to identify significant risks and opportunities, and management methods are developed to mitigate, transfer, or avoid potential impacts.

In assessing climate-related risks, the Company establishes qualitative and quantitative assessment standards based on the nature, probability of

occurrence, and potential impact of the risks. In terms of nature, the Company assesses physical risks and transitional risks separately. For example, physical risks include the direct impact of extreme weather events (such as typhoons, torrential rains or floods, droughts, and extreme heat) on production facilities and supply chains, as well as the threat of drought to water resources. Transitional risks involve increased energy costs, carbon fee collection, and the emphasis and requirements of governments, customers, shareholders, and stakeholders on corporate responsibility and climate change policies.

The Company uses risk matrix analysis to identify and manage risks, and develops corresponding risk management strategies based on the severity of different risks. In terms of probability, the Company considers various climate scenario models and the development trends of carbon reduction policies in various countries to quantify the likelihood of future risks, categorizing them as almost impossible (below 40%), possible (41-70%), and very likely (71-100%). In terms of impact, they are categorized as high, medium, and low. Those with a high probability of occurrence (71-100%) and a high impact are classified as high risk; those with a possible occurrence (41-70%) and a medium impact are classified as medium risk; and the rest are low risk. Low risk is acceptable risk; medium risk does not necessarily require immediate action, but its changes will be continuously monitored; high risk requires corresponding management plans to reduce impact or decrease the probability or frequency of occurrence.

Risk Matrix

Probability	low	medium	high	Impact
very likely		● Government requirements for carbon emission control (energy consumption indicators). ● Increased industrial electricity prices and water consumption fees. ● Carbon fee required by regulations. ● Rising carbon fee. ● Implementation and requirements for net-zero carbon emissions. ● The use of recycled materials and low-carbon raw materials demanded by customers. ● Measures to reduce carbon footprint demanded by customers. ● Participation in international carbon reduction initiatives (SBTIs) demanded by customers. ● Great emphasis on ESG effectiveness demanded by customers and shareholders.	● The use or construction of renewable energy required by regulations. ● Net-zero carbon emissions and the use of 100% renewable energy demanded by customers. ● Rising prices of renewable energy.
possible	● Increased insurance costs due to climate change disasters.	● Extreme heat increasing energy consumption and carbon emissions.	
almost impossible		● Increased chances of heavy rainfall/strong typhoons hitting Taiwan, causing factory damage and employee injuries. ● Increased frequency of water shortages, leading to unstable water supply. ● Increased frequency of water shortages and floods affecting factory operations (power / water shortages). ● Worsening climate change impacting upstream and downstream supply chains and disrupting transportation, which pose risks of material shortages, supply delays, or Production line shutdown. ● Rising average summer temperatures leading to power shortages.	

Opportunity Matrix

Probability	low	medium	high	Impact
very likely		● Developing water/electricity conservation measures and carbon reduction strategies, and promoting improvement projects through the ISO system. ● Implementing an energy management system to improve energy efficiency. ● Improving the recycling of raw materials.	● Using renewable energy. ● Using low-carbon processes. ● Using low-carbon fuels.
possible		● Enhancing the Company's reputation and improving customer satisfaction.	
almost impossible		● Reduced risk of operational disruption and improved sustainability.	● Establishing backup plans for water and electricity shortages.

The Company's monitoring methods for climate-related risks include the following specific processes:

1. Risk Monitoring Process: Risk management is one of the primary responsibilities of each of the Company's operating units. The aforementioned climate-related risk items are managed by the relevant units. Based on the identified risk issues and management levels, regular risk management reports are submitted to the relevant unit supervisors and organizations. At the annual December MCS meeting (Annual review and next year's plan briefed by each operating unit), each operating unit reviews its annual achievements and sets goals for the following year, and conducts risk assessments and develops countermeasures based on the risk items managed by each unit.

2. Risk Management Reporting: The Risk Management Team under the Sustainable Development Committee is responsible for reporting the risk management status to the Board of Directors to ensure the effective implementation of risk management measures.

3. Monitoring Mechanism: Different risk issues are assigned to the relevant operating units within the Company to ensure the implementation of risk management strategies and the effectiveness of risk monitoring. This information demonstrates that the Company deploys effective

monitoring mechanisms in managing climate-related risks and regularly assessing and reporting on risk status to ensure the effectiveness and timely adjustment of risk management measures.

Furthermore, the Sustainable Development Committee and the Chief Sustainability Officer also participate in climate risk monitoring operations, strengthening the Company's oversight and management of climate risks through mechanisms of cross-departmental coordination, progress tracking and performance review.

d. Metrics and targets

(a) Information relevant to the Category of Cross-Industry Metrics (climate-related):

For details regarding the Company's greenhouse gas inventory and assurance, please refer to "2.3.10.1.9 Inventory of Greenhouse Gas Emissions and its Assurance".

To enhance top management's awareness of climate-related risk management and link their performance evaluations to the Company's climate targets, the Company continuously tracks their implementation results of medium-term and long-term targets and incorporates them into the performance evaluations and compensation assessments of top management. For example, the implementation results of climate-related risks and opportunities are included in the CEO's individual performance evaluation. And then the Remuneration Committee makes individual bonus recommendations based on the impact of these evaluation results on the Company's operating results and the reasonableness of compensation, which are then decided by the Board of Directors. The Company regularly reviews its compensation policy to ensure that it is consistent with the management strategy for climate-related risks and opportunities, thereby enhancing investors' confidence in the Company's ability and resilience in responding to climate change. Approximately 5% of the top management compensation recognized this year is linked to the achievement of climate-related targets. To enhance the link between compensation and climate-related targets, the Company plans to increase the percentage of the aforementioned percentage.

Meanwhile, the Board of Directors, as the highest governing body for

climate-related risk management and policy, is the driving force and monitor for greenhouse gas governance policies. Therefore, in the 2026 policy linking directors' performance and remuneration, sustainability performance will account for 30% of the overall assessment. Director remuneration will be assessed based on the Company's sustainability commitments, including achievements in green product innovation, low-carbon manufacturing transformation, circular economy, sustainable responsible procurement, and occupational safety and health, in response to the increasing demands for corporate sustainability from governments and customers, and to implement medium- term and long-term climate-related targets.

Starting from 2025, the Company has referred to the " Regulations Governing the Collection of Carbon Fees " of the Ministry of Environment and set an internal carbon price of NT$300 per ton to introduce an mechanism of internal carbon pricing. We apply it to the projects of energy-saving, carbon reduction and renewable electricity, and encourage the Company's and all subsidiaries' investment in negative carbon technology and low-carbon innovation in order for them to be more committed to global carbon reduction. Since the introduction of this mechanism, each location has successively used internal carbon pricing to expand the installed capacity of self-generated and self-used solar energy, and improve their efficiency and reliability. In 2025, the Company implemented a total of 36 energy-saving projects, saving more than 6.2 million kWh of electricity, equivalent to reducing carbon emissions by more than 2.3 million tons. Through the collective efforts of all colleagues, the Company's total carbon emissions in Scope 1 and 2 in 2025 have been reduced by 10% compared to the base year 2021.

(b) Information on Industry-Based Metrics:

The Company operates in the industry of printed circuit board. The Industry-Based Metrics are associated with particular business models, activities or other common features that characterize participation in an industry.

Strategic Goals	Topics	Metrics				
		Metrics	Data Type	Unit of Measurement	Code	Amount / Description
2050 Net-Zero Emissions	Energy Management	Total energy consumption	Quantity	Gigajoules (GJ)	TC-SC-130a.1	0.0013 Gigajoules (GJ)
		Percentage of purchased electricity	Quantity	%	TC-SC-130a.1	100%
		Renewable energy usage rate	Quantity	%	TC-SC-130a.1	53%
Resources Conservation	Water Management	Total water withdrawal	Quantity	Thousand cubic meters (m^3)	TC-SC-140a.1	3953.4781 thousand cubic meters (m^3)
		Total water consumption	Quantity	Thousand cubic meters (m^3)	TC-SC-140a.1	3953.4781 thousand cubic meters (m^3)
Green Products	Product Lifecycle Management	Weight of hazardous waste generated	Quantity	Ton (t)	TC-SC-140a.1	14,57.306 tons
		Recycling percentage of hazardous waste generate	Quantity	%	TC-SC-140a.1	99.33%
		Disclosure of product life cycle management: including the weight of obsoleted products and electronic waste and the percentage of recycling (Note: including the sale of scraps or other recycling processes, on which relevant remarks should be provided.)	Quantity	Ton (t) and %	TC-SC-140a.1	The total volume of scrapped boards and leftover materials removed and transported from the premises was 13,561.7 tons, and the ratio of recycling and reuse reached 64%.

(c) Disclosure of information regarding the set targets of performance in relation to its climate-related risk or opportunity (climate-related targets):

The Company has set climate-related management targets, including:

- Greenhouse gases: Greenhouse gas emission intensity (tCO2e / NT$ 1 million of production values) will remain below 11.45 in 2026 and below 11.39 in 2027.
- Water resources: Water consumption intensity (ML / NT$ 1 million of production values) will remain below 0.267 in 2026 and below 0.280 in 2027.

- Energy management: The power consumption intensity (GWh / NT$ 1 million of production values) will remain below 20.952 in 2026 and below 20.218 in 2027.
- In response to climate change and greenhouse gas reduction guidelines, targets have been set for greenhouse gas reductions of -25% by 2025 and net zero by 2050.

2.5 Stakeholders Communication

The Group identifies stakeholders and major issues based on the AA1000 Stakeholder Engagement Standard (AA1000 SES), thereby understanding the major environmental, economic and social issues that stakeholders are concerned about and responding to their demands and expectations. The assessment team of Sustainable Development Committee identify seven stakeholders that are important and relevant to the operations, including employees, customers, shareholders/investors, suppliers/contractors, government agencies, non-governmental organizations and the media. In order to strengthen communication with various stakeholders, we have established multiple communication channels to listen to the voices of various stakeholders, understand their expectations for the Group and learn from them. The selection of stakeholders, frequency of communication, issues of concern and the Group's response are as follows.

2.5.1. Stakeholder Opinion Survey

Project	Progress
Stakeholder Opinion Survey	Each department conducts opinion survey on its relevant stakeholders. The Top Management Commission has assigned the share of responsibilities to each department and has notified all units. About 855 questionnaires have been completed in the recent two years.

2.5.2. Results of Stakeholder Opinion Survey

Rank by interest	Category	Issues	Description	extra low (1)	Low (2)	Medium (3)	High (4)	extra high (5)	Total	Score
1	Economic	1-2. Financial performance	The Group's operating income, costs, net profit, earnings per share (EPS), assets/liabilities, etc.	16	69	234	310	226	855	3226
2	Economic	1-3. Ethical management and legal compliance	Compliance with laws and regulations (economic, social and environmental) and actions against corruption, unfair competition, trust and monopoly.	14	85	267	286	203	855	3144
3	Economic	1-5. Cyber security and customer privacy	Cyber security policies and systems, information risk control, management measures for customer confidentiality (such as customer information confidentiality, customer product specifications)	16	102	239	302	196	855	3125
4	Economic	1-1. Corporate governance and risk management	The composition and responsibilities of the board of directors, internal audit, company ownership structure and shareholders' rights, investor relations, risk management.	17	117	230	301	190	855	3095
5	Social	3-1. Talent attraction and retention	Employee recruitment rate, turnover rate, benefits, regular performance reviews, salary system, employee capability improvement and Employee Assistance Program (EAP), etc.	26	105	248	319	157	855	3041
6	Economic	1-4. Innovative R&D	Innovative R&D policies and plans, R&D expenses, R&D results and performance, patent applications.	24	107	267	287	170	855	3037
7	Social	3-2. Employee rights and diversity and equality	Employee diversity, gender equality, anti-discrimination, human rights issues (such as indigenous people, child labor, etc.), and employee rights and interests (such as labor-management meetings, etc.).	29	96	262	317	151	855	3030
7	Social	3-4. Occupational health and safety	Occupational health and safety management policies for the Group's employees and its contractors, such as occupational accident rate, occupational diseases, employee health promotion, etc.	20	104	274	305	152	855	3030
9	Environmental	2-5. Hazardous Substances Management	The Group's hazardous substances usage and control. Compliance with international requirements (such as RoHS, REACH).	16	90	315	285	149	855	3026
10	Economic	1-6. Supplier management	Strategies, guidelines, management and auditing for supply chain management and promotion of suppliers' implementation of social responsibilities (such as RBA guidelines, RoHS, REACH, human rights, greenhouse gas reduction, etc.).	20	135	253	269	178	855	3015
11	Environmental	2-4. Waste management	Volume of general waste and hazardous waste and their treatment methods, reduction, and recycling amounts. Compliance with international requirements.	22	111	277	288	157	855	3012
12	Economic	1-7. Procurement practices and management	Policies for purchasing raw materials, eliminating conflict minerals. Green procurement (such as reducing material consumption, choosing degradable or renewable materials and easily recyclable materials) and local procurement.	24	111	293	265	162	855	2995
13	Environmental	2-3. Water resources management	The Group's water usage and discharge (including wastewater), as well as related reduction plans and measures.	26	115	270	297	146	854	2984
14	Environmental	2-2. Energy and greenhouse gas management	The Group's energy usage, clean energy usage, greenhouse gas emissions, air pollution management, and related reduction plans and measures.	20	115	293	294	133	855	2970
15	Environmental	2-1. Response to climate change	The Group's strategy for responding to climate change, namely the Group's net zero emission goals and commitments.	24	118	298	274	141	855	2955
16	Social	3-3. Employee education and trainings	The Group's employee education and trainings policies (including base level supervisors and middle-level and senior managers), their implementation plans, and training hours of employees per year.	32	115	281	295	132	855	2945
17	Social	3-5. Community investment and participation	The Group's policy and planning of resources invested in the community, and communication with the local community.	38	125	308	276	108	855	2856

Rank by interest	Category	Issues	Description	Rank	extra low (1)	Low (2)	Medium (3)	High (4)	extra high (5)	Total
1	Economic	1-2. Financial performance	The Group's operating income, costs, net profit, earnings per share (EPS), assets/liabilities, etc.	1	2%	8%	27%	36%	26%	100%
2	Economic	1-3. Ethical management and legal compliance	Compliance with laws and regulations (economic, social and environmental) and actions against corruption, unfair competition, trust and monopoly.	2	2%	10%	31%	33%	24%	100%
3	Economic	1-5. Cyber security and customer privacy	Cyber security policies and systems, information risk control, management measures for customer confidentiality (such as customer information confidentiality, customer product specifications)	3	2%	12%	28%	35%	23%	100%
4	Economic	1-1. Corporate governance and risk management	The composition and responsibilities of the board of directors, internal audit, company ownership structure and shareholders' rights, investor relations, risk management.	4	2%	14%	27%	35%	22%	100%
5	Social	3-1. Talent attraction and retention	Employee recruitment rate, turnover rate, benefits, regular performance reviews, salary system, employee capability improvement and Employee Assistance Program (EAP), etc.	5	3%	12%	29%	37%	18%	100%
6	Economic	1-4. Innovative R&D	Innovative R&D policies and plans, R&D expenses, R&D results and performance, patent applications.	6	3%	13%	31%	34%	20%	100%
7	Social	3-2. Employee rights and diversity and equality	Employee diversity, gender equality, anti-discrimination, human rights issues (such as indigenous people, child labor, etc.), and employee rights and interests (such as labor-management meetings, etc.).	7	3%	11%	31%	37%	18%	100%
7	Social	3-4. Occupational health and safety	Occupational health and safety management policies for the Group's employees and its contractors, such as occupational accident rate, occupational diseases, employee health promotion, etc.	7	2%	12%	32%	36%	18%	100%
9	Environmental	2-5. Hazardous Substances Management	The Group's hazardous substances usage and control. Compliance with international requirements (such as RoHS, REACH).	9	2%	11%	37%	33%	17%	100%
10	Economic	1-6. Supplier management	Strategies, guidelines, management and auditing for supply chain management and promotion of suppliers' implementation of social responsibilities (such as RBA guidelines, RoHS, REACH, human rights, greenhouse gas reduction, etc.).	10	2%	16%	30%	31%	21%	100%
11	Environmental	2-4. Waste management	Volume of general waste and hazardous waste and their treatment methods, reduction, and recycling amounts. Compliance with international requirements.	11	3%	13%	32%	34%	18%	100%
12	Economic	1-7. Procurement practices and management	Policies for purchasing raw materials, eliminating conflict minerals. Green procurement (such as reducing material consumption, choosing degradable or renewable materials and easily recyclable materials) and local procurement.	12	3%	13%	34%	31%	19%	100%
13	Environmental	2-3. Water resources management	The Group's water usage and discharge (including wastewater), as well as related reduction plans and measures.	13	3%	13%	32%	35%	17%	100%
14	Environmental	2-2. Energy and greenhouse gas management	The Group's energy usage, clean energy usage, greenhouse gas emissions, air pollution management, and related reduction plans and measures.	14	2%	13%	34%	34%	16%	100%
15	Environmental	2-1. Response to climate change	The Group's strategy for responding to climate change, namely the Group's net zero emission goals and commitments.	15	3%	14%	35%	32%	16%	100%
16	Social	3-3. Employee education and trainings	The Group's employee education and trainings policies (including base level supervisors and middle-level and senior managers), their implementation plans, and training hours of employees per year.	16	4%	13%	33%	35%	15%	100%
17	Social	3-5. Community investment and participation	The Group's policy and planning of resources invested in the community, and communication with the local community.	17	4%	15%	36%	32%	13%	100%

2.5.3 Communication with stakeholders

Each department's investigation of sustainable development issues mainly comes from its daily operations. In daily operations, each department frequently interacts and communicates with relevant stakeholders, and consults with experts, lecturers and scholars on sustainable development issues and takes necessary measures related to their business to mitigate the negative impact on sustainable development, and conducts various opinion surveys based on business needs as well. In order to strengthen communication with various stakeholders, we have established multiple communication channels to listen to the voices of various stakeholders, understand their expectations for the Group, and learn from their insights. For different stakeholders, frequency of communication with them, issues of their concern and the Group's response to their concern are as follows:

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
Employees	Employees are one of the most important cores of the Group and provide the Group with edges of competitiveness.	● The Group communicates with employees from time to time through employee hotlines, employee conferences, emails, satisfaction surveys, suggestion boxes, spiritual forums and	● Employee rights and diversity and equality ● Ethical management and compliance with laws and regulations ● Occupational health and safety	● The Group undertakes to recruit individuals with disabilities to work within the group, doing our utmost to help vulnerable groups. ● The Group has established relief funds for special hardship, employee mutual aid funds, and employee family support funds to assist employees in need. ● The Group has established an accessible communication system, including a 24-hour helpline

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
		other channels.		to allow employees to express their opinions and provide suggestions. We also provide a mental support center and employee care center to address employee psychological needs and promote their healthy development.
Customers	Customers are the main source of economic sources for the Group. The Group provides the highest quality products and services according to customer needs.	● Quarterly and annual ESG activities ● Irregular customer visits and audits ● Conference call ● Quarterly and annual audits	● Cyber security and customer privacy ● Innovative R&D and low-carbon technology ● Employee rights and diversity and equality	● The Group maintains close contact with customers, protects customer privacy, and accepts customer review at any time. ● The Group reports to customers its ESG status and its management on downstream suppliers' ESG status. ● The Group continuously strengthens customer service and provide fast, convenient, efficient, high-quality, economically innovative products and services. ● In response to the trend of the times, the Group actively saves energy and reduces carbon emissions, and provides customers with products that reduce carbon emissions.
Supplier /Contractor	Suppliers supply the raw materials required for the Group's production. It grows together with suppliers to create a sustainable supply chain.	● Annual supplier meeting ● Supplier management platform ● External complaint channels	● Supplier management ● Procurement practices and management ● Ethical management and compliance with laws and regulations	● The Group holds annual supplier meetings and conducts irregular ESG audits to communicate the group's requirements to suppliers of its supply chain. ● The Group establishes an ESG management platform to facilitate suppliers to learn the Responsible Business Alliance Code of Conduct on line. ● The Group stipulates its standards and requirements on ESG.
Shareholders /Investors	It means any global investor that has invested or has the intention to invest in the Group, including institutional investors and individual investors.	● Annual shareholders' meeting ● Quarterly investors conference ● Annual release of the Group's annual report and sustainability report ● Spokesperson	● Corporate governance and risk management ● Financial performance ● Innovative R&D and low-carbon technology	● The Group explains its prospects, market development trends, growth strategies and profitability, and ESG implementation status to shareholders and investors through shareholders' meetings, investors conference and other meetings.

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
		platform ● Irregular investor meetings or investment forums		
Government agencies	The Group actively complies with and abides by laws and regulations local governments in its operating locations and eliminates any form of illegal behavior.	● Irregular correspondence , emails and phone calls ● Participating in policy seminars, symposiums, and public hearings ● Drafting and communicating industry standards ● Irregular on-site inspections	● Ethical management and compliance with laws and regulations ● Corporate governance and risk management ● Financial performance	● The Group communicates with local government agencies through visits, meetings and official documents, actively respond to government policies and make suggestions. ● The Group provide relevant reports or responses regularly in accordance with local government regulations and requirements.
non-governmental organization	Through in-depth communication with non-governmental organizations, the Group jointly pays attention to local community issues.	● Irregular conference calls ● Annual ESG activities and evaluations	● Ethical management and compliance with laws and regulations ● Occupational health and safety ● Climate change strategy	● The Group participates in international ESG forums and discuss with NGOs. On ESG issues. ● The Group participates in related activities promoted by NGOs, such as CDP, Climate Action 100+, etc. ● The Group works with NGOs to promote relevant environmental issues (such as RoHS, WEEE, etc.).
Media	The media serves as a bridge between the Group and its stakeholders, helping stakeholders understand and strengthen the Group's image by conveying the Group's real-time information.	● Press releases in a timely manner ● Irregular press conferences	● Financial performance ● Innovative R&D and low-carbon technology ● Ethical management and compliance with laws and regulations	● The Group presents the current operating status and future development of the Group by accepting media interviews and issuing press releases from time to time, and publishes the press releases on the group's official website. ● At the same time, the staff in charge of compiling media concerns, reports and comments reports to the Group management as a reference for improving the Group’s operations.
Neighborhoods and community	The Group Actively communicates with neighborhoods and community to establish closer relationship with them and reduce their concerns. It regularly visits community	● Regular on-site visits and care ● Occasional good-neighbor activities ● Project meeting ● Complaint hotline ● External communication mailbox	● The relationship between the Group and the community and its residents has been maintaining wholesome. It encounters no major complaints. ● The Group continues to have positive	● There have been no major complaints from the community in the Group. ● The total amount of social participation investment is NT$1,117,763. We care for the disadvantaged and the community and continue to donate. For details, please refer to the preface to "7. Social Contribution ".

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
	representatives, continues social investment, participates in public affairs, cares local affairs, becomes an active participant in providing positive contribution to society in order to exert social influence and to promote community development.		contribution to the community where the factories are located, and establishes good relationships with the community through diverse exchanges and interactions.	

3. Sound Governance

The two foundations for the Company's improved governance are ethical management and risk management. The advancement of its economic performance and sustainable development policy lies fundamentally in its ethical management. Only with integrity can we achieve real performance and have real concern for the sustainable development of society and the environment. Secondly, companies must have a high degree of risk awareness and sound risk management. Only when a company has the ability to manage the risks of its own survival can it manage the various impacts and risks faced by continued operations and sustainable development.

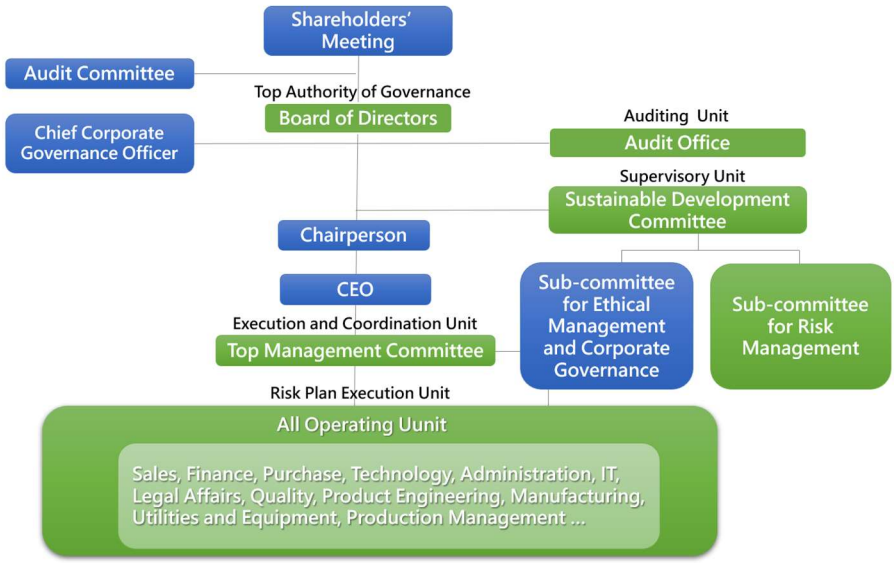
3.1 Ethical Management

3.1.1 The sub-committee for ethical management and corporate governance

The Company has revised the "Organizational charters of the Sustainability Development Committee" at the Board of Directors meeting in 2023, and established a sub-committee within it, which is one for ethical management and corporate governance, to strengthen ethical management and corporate governance by put it under supervision of the Board of Directors.

Chief corporate governance officer and CEO's Staff Office is responsible for the amendment and implementation of relevant regulations and procedures of the Company, which are approved by the Board of Directors when they are amended. And the internal audit unit reports regularly to the Board of Directors on its plans to prevent unethical conduct and oversee its implementation at least once a year.

Organizational Framework of Ethical Management



The Sub-committee for ethical management and corporate governance under the Sustainability Committee of the Board of Directors consists of four directors, including three independent directors. The list is as follows:

Title	Name
Chairperson	Tseng-Liu, Yu-Chih
Independent Director	Chen, Yen-Lin
Independent Director	Chen, Tse-Tai
Independent Director	Huang, Chih-Yuan

The Company has formulated the ethical corporate management policy and established "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct". The policies and practices of ethical corporate management has been stated in the regulations and annual reports. And the board and senior management have demonstrated their commitment to actively implement the ethical corporate management policy as well.

The Company expressly prohibits the provision or acceptance of improper benefits and related measures for their violations in its internal regulations and operational procedures. And the Company reviews their adequacy and effectiveness on a regular basis. The Company has clearly defined in its internal regulations that “the Company and its directors, managers, employees and substantial controllers shall not directly, or indirectly, provide, promise, request or accept any form of illegitimate interests in the execution of business, which include commissions, rebates, facilitating payment or other improper benefits through other means provided to or received from customers, agents, contractors, suppliers, public officials or other interested parties." And we have been implementing the concepts of employees’ integrity and self-discipline in various operational procedures and training programs.

The Company’s internal regulations and operational procedures clearly stipulate the terms on avoidance of conflict of interest. When employees encounter conflicts of interest in the execution of their business, they should report to their immediate supervisor.

Before the Company signs a contract with other parties, it will conduct a credit review and will ask the other party to sign Supplier Honesty and Integrity Agreement.

The accounting system of the Company is based on Company Act, Securities Exchange Act, Business Entity Accounting Act, Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards and relevant laws and regulations, and take into consideration the Company’s characteristics of business, organization and actual needs. The internal control system has been formulated according

to " Regulations Governing Establishment of Internal Control Systems by Public Companies " and has been implemented. The Audit Office also regularly reviews the compliance of the accounting system and the internal control system, and tracks its corrections, and reports to the Board of Directors on a regular basis.

The Company has stipulated a whistleblower and discipline system in its internal regulations and operational procedures, and has been educating employees to use it through the education and training programs. The Company has separately established the "Operational Procedures for Handling Opinions, Complaints and Whistleblowing" to standardize the standard procedures of investigation and related confidentiality mechanisms for accepting whistleblowing reports, so as to establish a convenient whistleblowing channel and protect the rights and interests of whistleblowers. The Company will not only take appropriate measures to protect whistleblowers from being improperly treated due to their reporting, but will also conduct careful and confidential investigations to protect the people who have been reported for fraud from being improperly or incorrectly accused.

The Company has added the education and training program on ethical corporate management in regular education and training for all levels of managers.

The Company has disclosed internal regulations and operational procedures on the Company’s website. The Company has set up a stakeholders’ area on the Company’s website and on the “Market Observation Post System”, which is Taiwan official disclosure website for all listed companies. And we have been responding appropriately to stakeholders’ concern and important issues of ethical corporate management.

3.1.2 Implementation of the ethical management policy in 2025

1. Signing of the “Declaration on Potential Conflict of Interest”

   In performing This Company's business, the personnel of This Company shall avoid any situation that may create a conflict between their personal interests and This Company's interests. If he or she identifies a conflict of interest or a situation that may result in direct or indirect benefit to himself or herself, his or her relatives, or those with whom he or she has an interest, or an appearance that may constitute a conflict of interest, he or she shall take the initiative to report it to the Chief Corporate Governance Officer and immediate supervisors in the form of the “Declaration on Potential Conflict of Interest”. As of the end of 2025, the total number of signatories is 593, accounting for 100% of the personnel above the section chief.

2. Status of Signing the Integrity Declaration

To enhance new employees' awareness of integrity in performing their duties, in addition to including courses on ethical management in the orientation training, new employees are required to sign an "Integrity Declaration." This declaration states that, while performing their duties at the Company, they will never directly or indirectly provide, receive, promise, or demand any improper benefits, or engage in any other conduct that violates integrity, is illegal, or breaches their fiduciary duties. In 2025, 122 new domestic employees signed the Integrity Declaration.

3. Monthly Declaration of Received Benefits

Starting from December 2022, each department will report the " Declaration of Received Benefits " to the chief corporate governance officer.

When any personnel of This Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 of the Company’s "Procedures for Ethical Management and Guidelines for Conduct", the matter shall be handled in accordance with the following procedures:

(1) Any benefit valued at less than NT$5,000 shall be reported to the immediate supervisor, who shall decide how to handle the property. However, this does not apply if the benefit received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or relatives does not exceed NT$5,000.
(2) If the market value of any received benefit exceeds NT$5,000, the benefit shall be returned or rejected and reported to the immediate supervisor.
(3) The head of each department shall report its list of the received benefits on the monthly basis to the Chief Corporate Governance Officer by the close of the first business day of the following month.

4. Education and Training Course on Ethical Management

- Course Content:
  Education and Training Course on Promotion of Corporate Responsibility and Prevention of Insider Trading
- Lecturer:
  Internal company instructors
- Lecture Format:
  Physical and Online Classes.

- Class Date:
  From January to December in 2025.
- Hours: 30 minutes ~1 hour.
- Participants: Managers, Section Chief (inclusive) and above, and personnel from Purchase, Outsourcing, Manufacturing, Engineering, Equipment, Maintenance, It, Technology, Sales, Finance, Administration and all plants, and new employees.
- Number of participants: 2,032 in total.

3.1.3 Regulatory Compliance

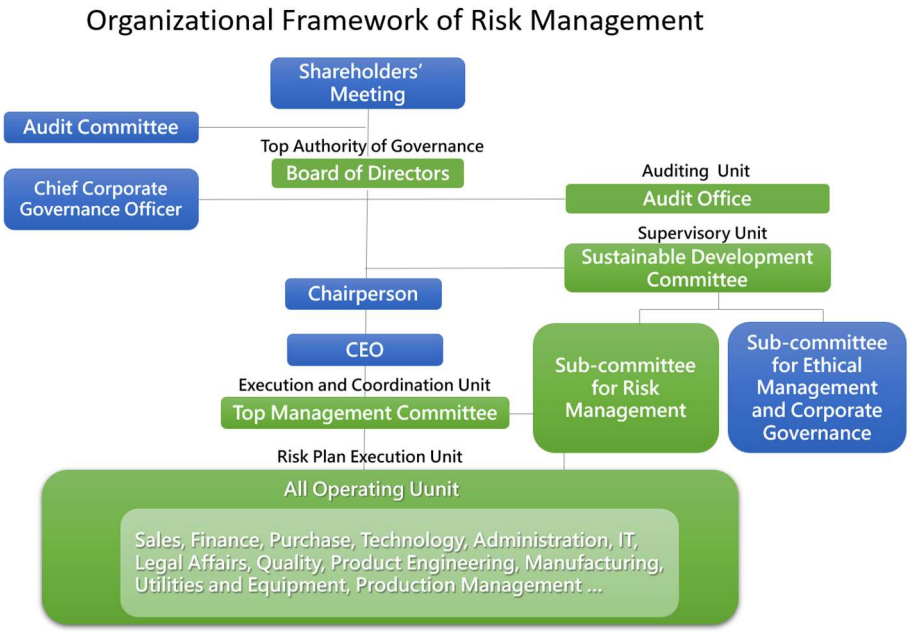
All policies of the Company comply with laws and regulations, but regulations may still be violated due to personnel negligence or accidental equipment failure. Once such a situation occurs, the Company will try its best to correct the violation as soon as possible. There was no violation of environmental regulations with a fine in 2025.

3.2 Risk Management

Faced with the operational challenges brought about by the global political and economic challenges, climate and environmental changes, and the impact of the epidemic, the Company has established a comprehensive organization and management mechanism for risk management to promptly grasp international trends, identify business opportunities and minimize the risks to sustainable development, which may affect the Company.

3.2.1 The sub-committee for risk management

In order to enhance risk management, the Company has revised the "Organizational charters of the Sustainability Development Committee" at the Board of Directors meeting in 2023, and established a sub-committee within it, which is one for risk management, to strengthen risk management by put it under supervision of the Board of Directors. The organizational structure of risk management is as follows:



The Sub-committee for Risk Management under the Sustainability Committee of the Board of Directors consists of four directors, including three independent directors. The list is as follows:

Title	Name
Chairperson	Tseng-Liu, Yu-Chih
Independent Director	Chen, Yen-Lin
Independent Director	Chen, Tse-Tai
Independent Director	Huang, Chih-Yuan

For risk assessment on various important matters of the Company, there are dedicated

units in charge of relevant risk control and risk review, as shown in the following table:

Important Risk Assessment Item	Risk Control Unit (unit in charge of the related affairs) (1st mechanism)	Risk Review and Control (2nd mechanism)	Board of Directors and Audit Office (3rd mechanism)
1. interest rate, exchange rate and financial risks 2. high-risk investments, highly leveraged investments, loans to other parties, derivatives transactions, financial investments	Finance Finance	Top Management	Board of Directors (making decision and being the final controller of risk assessment control) Audit Office (in charge of inspection, assessment, supervision, improvement tracking, reporting on risks)
3. R&D plan 4. changes of policies and laws 5. technological developments and industrial changes 6. corporate image change 7. investment, securities investment and benefits of mergers and acquisitions	Technology CEO's Staff Office Plants Sales Finance	Top Management	
8. safety of labors and plants 9. accident prevention and response	Safety & Health Administration	Top Management	
10. expansion of plants or capacity 11. consolidation of sales or purchases	Plants Purchase 1, Purchase 2	Top Management	
12. ownership changes of directors and major shareholders 13. managerial control	Stock Affairs, Board of Directors Stock Affairs, Board of Directors	Top Management	

Important Risk Assessment Item	Risk Control Unit (unit in charge of the related affairs) (1st mechanism)	Risk Review and Control (2nd mechanism)	Board of Directors and Audit Office (3rd mechanism)
14. Litigious and non-litigious matters 15. Other Operating Matters	CEO's Staff Office CEO's Staff Office	Top Management	

In 2023, the Board of Directors approved the Company's "Risk Management Policies and Procedures" in accordance with the "S Risk Management Best Practice Principles for TWSE/TPEx Listed Companies". In the Company's "risk management policies and procedures", it is clearly stated that the Company's highest governance unit for risk management is the Board of Directors, which is responsible for approving risk management policies, procedures and frameworks, for supervising the overall implementation of risk management, and for ensuring the effective implementation of the risk management mechanism. At the same time, a sustainable development committee is established under the Board of Directors as the supervisory unit of the Company's risk management. It is responsible for reviewing risk management policies, procedures and frameworks, for determining risk appetite (risk tolerance), and for regularly reviewing its applicability and efficiency in order to ensure the effective implementation of risk management mechanisms and procedures. The committee shall report the implementation of risk management to the Board of Directors at least once a year.

The Company conducted risk assessment in accordance with the "Risk Management Policies and Procedures". First, we compiled a full list of risk factors and allocated the potential business units in charge of dealing with those risk factors. And then we submitted the initial assessment to Top Management Committee to finish the final risk assessment matrix for the Company. After completing the first draft of the risk assessment matrix on October 22, 2025, each member of Top Management Committee reviewed the weights allocated to every specific risk factor again, calculated the final scores for every risk factor and ranked the risk factors by their final scores. The final risk assessment by Top Management Committee was completed and sent to each unit in charge of dealing with them for risk assessment on the level of operation before the end of October. In December, on the annual meeting for year-end review and next year planning, each operation manager was required to conduct risk assessment and countermeasures against the risk factors for each operating unit based on the above risk assessment matrix in addition to reviewing their results for 2025 and setting goals for 2026. On January 23, 2026, top management presented the risk assessment results and responses of 2025 to the Sustainable

Development Committee. On January 23, 2026, top management made an implementation report of risk management to the Board of Directors.

At the same time, the Company has always been abiding by the "Regulations Governing Establishment of Internal Control Systems by Public Companies" issued by the Financial Supervisory Commission and internalizing internal control into the operational procedures of each unit in charge of risk management to carry out risk management in the Company's daily operations. The Audit Office will formulate an annual audit plan based on the latest risk assessment results and legal requirements every year. The plan will be submitted to the Board of Directors for approval before implementation.

In addition, the Company ensures the suitability and effectiveness of the ISO 9001 quality management system, IATF 16949 automotive industry quality management system, TL 9000 communication electronics industry quality management system, IECQ QC080000 hazardous substance process management system, ISO 14001 environmental management system, ISO 45001 occupational health and safety management system, and ISO27001 information security management system, Trusted Information Security Assessment Exchange (TISAX) for the automotive industry, etc. in order to achieve the Company's established policies and goals. The Company will formulate the procedures of internal audit and management review, and have the certification agencies to audit the implementation of those systems every year in order to maintain the continued effectiveness of the systems.

Based on the assessed risks, relevant risk management policies or strategies are formulated as follows:

Category	Risk Assessment Items	Remark
Environmental category	Environmental Impact and Management	● The Company complies with the requirements of ISO 14001, establishes an environmental management system, and fully considers such significant environmental issues as pollution (e.g. air pollution, water pollution, waste) and water and electricity consumption, etc. and takes into account hazardous substances that may be introduced in the manufacturing process. Therefore, we set up dedicated management units and personnel to prevent environmental pollution, such as air pollution, water pollution, and waste, and to manage energy and resources. ● The Company regularly checks greenhouse gas emissions in accordance with ISO 14064-1 to review the impact on our operations. Based on the 2025 results of the greenhouse gas inventory, we will continue to implement carbon reduction measures. The third-party assurance on greenhouse gas inventory has been completed in 2023, and the subsidiary in

		China and the parent company in Taiwan obtained assurance certificates in June 2023. ● The assurance for 2025 is also completed. The subsidiaries in in Thailand and in China have obtained the assurance certificate in March and in May, 2026. The parent company in Taiwan has received the assurance certificate in August. ● Annual plan of the internal audit has a main focus on the company's compliance with relevant environmental laws and regulations and on the compliance of each operating process with the regulations.
Social category	Occupational Safety	● Employees are the most precious assets of an enterprise. And ensuring the safety and health of employees is the most important responsibility of an enterprise. In order to make our commitment to labor safety and health, the Company has established an occupational safety and health management system to comply with occupational safety and health regulations and other requirements, to be in accordance with ISO45001 and to meet customers' requirements. The goal of the system is to reduce any and all hazards and risks to our employees. We actively implement environmental and occupational safety and health policies and make sure that all employees can fully understand those policies through proper communication. We have been upholding the occupational safety and health policy of "compliance with laws and regulations, prevention first, safety first, and continuous improvement." ● We commit to the following goals: 1. To provide safe working conditions and environment to protect the safety and health of employees. 2. To comply with laws, regulations and other relevant requirements and fulfill corporate social responsibilities. 3. To eliminate hazards and reduce occupational safety and health risks, and improve the working safety of all employees. 4. To continuously improve the occupational safety and health management system and improve the performance of safety and health management. 5. To enhance the communication channels, implement the consultation of workers and labor representatives, and participate in safety and health related activities.
	Product Safety	● The Company's products comply with relevant governments' regulations and laws and with EU's Restriction of the use of Hazardous Substance (RoHS). At the same time, in order to ensure the quality of customer service, we set up a customer service dedicated communication channel and actively conduct customer service satisfaction surveys on a regular basis every year to strengthen the collaboration with customers. ● In order to avoid losses caused by a variety of risks, the Company has also taken various insurance policies, such as product

		liability insurance (the policy number is 0500-25APD0300057 and the insured coverage is USD 10 million.), etc., to ensure that we have sufficient capacities and resources to carry out the following recovery when risks occur, and indeed keep our commitments to customers.
Corporate Governance	Socio-economic Issues and Legal Compliance	● By establishing an organizing framework of corporate governance and implementing an internal control system, we ensure that all employees and operations of the Company comply with relevant laws and regulations. ● The Company will apply for patents for the products developed by it to protect its rights and interests.
	Enhancement of the Functions of Directors	● We plan education and trainings on relevant topics for directors, and provide directors with the updated information on the latest regulations, system development and policies every year. ● We have taken directors' liability insurance for directors to protect them against lawsuits or claims.
	Communication with Stakeholders	● In order to prevent stakeholders from having different perspectives with the Company, which may cause misunderstandings and lead to operational risks or litigation, the Company analyzes on a yearly basis the material topics which our stakeholders care about most. ● The Company has established a variety of communication channels and been communicating actively to reduce confrontation and misunderstanding. We have set up the dedicated mailboxes and e-mail address for investors, in which the spokesperson is responsible for responding the received messages and opinions.

3.2.2 Strategies for strategic and operational risk management

Risk Category		Main Focus	Response Strategies
Strategic	Climate change / carbon management	1. How to get stable power supply and reduce production risks while Taiwan is going through energy transformation. 2. How to deal with unstable water supply affected by climate change and maintain the production and operation of factories. 3. How to response to severe disasters caused by drastic climate change and keep the timely delivery of shipments in the global supply chain. 4. How to cope with energy price fluctuations and the implementation of carbon	● Continue to develop smart grids to increase resilience, and continue to implement energy-saving projects. ● Assign the dedicated unit to regularly monitors climate change and water supply conditions, implement water conservation projects, diversify multiple water supply, and seeks relevant insurance to transfer risks. ● Actively collect the data on disaster events and circle the impacting range with a visual map, and perform hierarchical management to determine whether to

Risk Category		Main Focus	Response Strategies
		emission reduction by various countries in order to reduce supply chain costs. 5. How to comply with customers' requirements and international initiatives on carbon reduction and renewable energy.	activate the risk management mechanism ● Examine the financial impact of climate change through IFRS S2 framework and formulate impact mitigation strategies and measures. ● Actively sign international initiatives and participate in customers' climate negotiations.
	Market competition and product strategy	1. How to take advantage of market reallocation while new competitors are entering and old competitors are withdrawing from the market. 2. How to increase our diversity of business models, strategies and sales channels to prevent from losing the key customers and develop the new ones. 3. How to deal with the changing demand for product mix caused by consumer behavior in the period of epidemic in order to understand market systemic risks and respond promptly to avoid facing the critical situation of sudden disappearing business.	● Develop high-end products and increase added value with integrated product solutions. And work with customers to develop next-generation new technologies to maintain technological leadership. ● Adjust business models, enhance market acceptance of multi-value solutions, continue to build market analysis and product development capabilities, make precise investments, and form deep alliances with business partners. ● Pay attention to market dynamics of supply and demand, dynamically adjust the optimal scale of shipment, and develop differentiated products simultaneously.
	R&D and innovative technologies	1. How to quicken new product development and prevent from losing innovative thinking, failing to meet business needs, delaying new technology investment and losing opportunities for timely product launch. 2. How to cope with our partners failing to adopt new technology and new materials and not willing to expand their R&D personnel and their capabilities. 3. How to response to the impact on the Company's competitiveness, which is caused by new technologies or processes.	● Review and optimize the mechanisms for researching new technology and developing new products on a regular basis. And enhance R&D capabilities for upgrading and expanding existing technologies. ● Actively cooperate with talents in industry and in academia, improve the training blueprint for R&D personnel, and deepen and expand partnerships with new and old suppliers. ● Introduce systematic full-process for R&D to reduce the negative impact of new technologies and new processes.
Operational	Regulatory	1. How to fully grasp,	● Regularly collect and

Risk Category		Main Focus	Response Strategies
	Compliance	understand and implement relevant laws and regulations to reduce the risk of violation, such issues as: competition, privacy and security, intellectual property, trademarks, business secrets, environmental protection, occupational health and safety, labor and employment and financial accounting, etc. 2. How to make new types of transactions comply with global and local regulations and reduce the risks of investment and financial operations.	analyze new knowledge and new trends on laws and regulations in various fields, grasp the degree of risk exposure through risk assessment and propose response plans and countermeasures. ● Improve the knowledge and awareness of relevant personnel through communication, sharing and training.
	Continuous operations	1. How to maintain the timely delivery of the products while the production plan is affected by the shortage of people, materials, machines, equipment or tools. 2. How to response to abnormal material supply due to natural disasters or disastrous accidents (such as factory explosion, equipment damage). 3. How to process defective products to prevent from losing operating resources and reduce costs.	● Pre-confirm the demand response plan, and establish a flexible production scheduling system to provide inter-factory support and mutual outsourcing for all our plants. ● Strengthen the risk management mechanism for material outage in production line, including preparing multiple sources of materials and transferring production to a location with enough materials. ● Optimize product quality control and the mechanisms for products recall and re-delivery.

3.2.3 Cyber Security Management

In order to undertake the Company's commitment to promoting the digital transformation of the industry, the sustainable development of the Group, the protection of employees' personal data and its trade secrets and reliable information and communication services, the cyber security management will be fully introduced to ensure the confidentiality, integrity and availability of information assets and the safety of information systems, equipment and networks. In addition, in order to ensure the rights and interests of our employees, customers and partners, to comply with the regulations of the Cyber Security Management Act and its sub-laws and to maintain a fair environment for market competition, we have hold an inter-departmental meeting to jointly formulate a report on cyber security management for the sustainable management of the enterprise as the top guideline for the Group's cyber security management.

The objects of cyber security management are all employees in the Group, our customers, suppliers and shareholders, relevant trade secrets which include commercial trade secrets and technical trade secrets, and service providers and third-party personnel who have access to the Group's business information or provide services. In order to ensure the Company's cyber security, we have formulated relevant rules and guidelines by referring to proper technology and cyber security standards, and incorporated them into the system of corporate governance and operation management to protect the privacy and information security of employees, suppliers, partners and customers when conducting business contacts with each other.

The Company has passed the DQS ISO27001 Information Security Management System Certification on September 13, 2024, and obtained the third-party certificate on October 29, 2024, which is valid from October 29, 2024 to October 28, 2027. On October 29, 2025, the first review was passed, and the certificate remains valid.

Our subsidiary in China has passed the Trusted Information Security Assessment Exchange (TISAX) for the automotive industry on November 3, 2025. The Company in Taiwan is planned to undergo TISAX certification in September 2026.

3.2.3.1 Cyber Security Risk Architecture

(1) The general manager of the Company convened to set up a cross-departmental cyber security committee, including the policy planning team

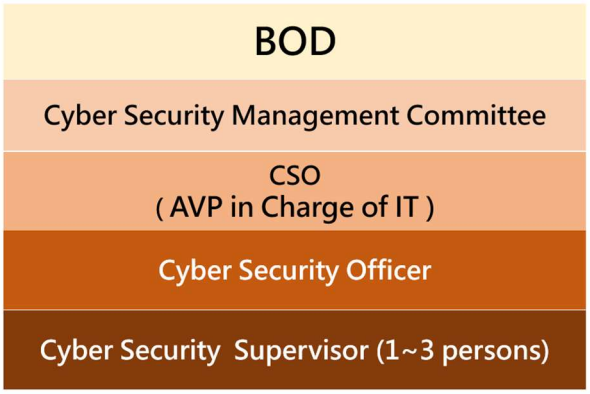
who is responsible for leading and planning and under whose guidance all units cooperate with the implementation, the audit team who regularly reviews, tracks and audits the Group's cyber security policies and plans and is responsible for supervising their implementation, and the emergency response team who is responsible for the emergency response of cyber security accidents and disasters. The committee is responsible for formulating cyber security management policies, regularly reviewing and revising them, holding regular meetings to review the implementation, and reporting the implementation and review to the Board of Directors on an annual basis to reduce cyber security risks.



(2) The Information Department of the Group is the responsible office of cyber security, which is presided by chief security officer and administered by cyber security officer and several cyber security supervisors. The cyber security office is responsible for formulating the cyber security policies for the Group, planning and implementing cyber security management and its related policies, regularly issuing the Group's cyber security overview, and reporting on a regular basis to the Company's cyber security management committee.



Organizational Architecture of the Group's Cyber Security



3.2.3.2 Objectives of Cyber Security Policies:

:

In order to ensure the continuous operation of the Company, the constant availability of the information communication services, the confidentiality, integrity and availability of the information assets and protection of the privacy of personnel data, we have established a sustainable operation plan for the information and communication services and meet the requirements of the information and communication services in accordance with the relevant laws and regulations. The policy planning goals are as follows:

(1) To optimize information system

To develop cyber security protection capabilities, to follow government policies and to enhance cyber security protection proficiency.

(2) To strengthen risk management

To ensure the integrity and availability of the Group's business information and to improve administrative efficiency and quality.

(3) To ensure information security

To ensure the confidentiality of information related to the Group's business and to protect the security of trade secrets and personal data.

(4) To improve customers satisfaction

To comply with laws and regulations of local governments and with internal regulations of the Group, to ensure the Group's cyber security and to achieve the Group’s goals of sustainable development.

3.2.3.3 Cyber Security Policies and their Review

(1) The Group’s foundation of cyber security environment should be completed, relevant procedures should be established, and the revision of the internal cyber security regulations in the Group should be completed to ensure the confidentiality, integrity and availability of the information assets of the Group.

(2) We should strengthen the resilience and security of the Group’s foundation of communication network, implement various measures according to the architecture of cyber security responsibilities and establish the Group’s governance model of cyber security.

(3) We should construct the Group's joint defense system of cyber security, strengthen the construction and protection of the key information infrastructures and establish a cross-areas joint defense mechanism of cyber security. The Company has joined Taiwan Computer Emergency Response Team/Coordination Center (TWCertcc) in December 2023. In addition to requiring our suppliers to comply with the relevant regulations of cyber security, we should conduct appropriate supervision and management of

their subcontractors as well.

(4) We should enhance the prevention mechanism for hackers' attacks, and establish a notification system for cyber security accidents and response mechanisms to ensure the proper response, control and handling of cyber security accidents.

(5) We should regularly perform cyber security audits, regularly survey the usage of all personnel and equipment within the cyber security management system and enhance the Group's own resources to ensure the self-implementation of the cyber security management.

(6) We should provide regular education and trainings and give irregular cyber security notices or warnings to enhance employees' awareness of cyber security.

(7) We should establish the Group's cyber security office to provide the professional trainings for the cyber security talents for all units in the Group.

(8) The cyber security policies should be approved by the chief information officer, assessed at least once a year, and regularly reported to the cyber security management committee. If there are major changes in the organization (such as organizational architecture adjustments, major business changes, etc.), we should reassess the current cyber security policies and make corresponding revisions based on the reassessment results and the latest status of relevant regulations, technology, business and audit reports.

CHINPOON CYBER SECURITY					
	Vision	Build a Safe and Reliable Intelligent Enterprise and Smart Factories			
	Goal	Cultivate Self-Protection Resources of Cyber Security to Ensure the Security of the Enterprise			
	Strategy	Complete The Group's foundation of cyber security environment	Construct the Group's Joint Defense System of Cyber Security	Enhance the Group's the Self-Protection Resources of Cyber Security	Cultivate Excellent Cyber Security Talents
	Approaches	1. Revise the cyber security regulations. 2. Strengthen the resilience and security of network communication. 3. Establish the governance model of cyber security.	1. Strengthen the construction and protection of the key information infrastructures. 2. Establish a cross-areas joint defense mechanism of cyber security. 3. Enhance the prevention mechanism for hackers' attacks.	1. Converge the R & D resources of industry, academia and service providers to develop new technologies. 2. Provide regular trainings and irregular notices and warnings to enhance employees' awareness of cyber security.	1. Provide the professional trainings for the Group's cyber security talents. 2. Establish the cyber security Management Committee. 3. Organize the cyber security office.

3.2.3.4 Approaches and Measures for Cyber Security Management

The Company has adopted the ISO 27001:2022 Information security, cybersecurity and privacy protection - Information security management systems in 2024.。

(1) In accordance with the ISO 27001 requirements, we have implemented the "Plan-Do-Check-Act Cycle " (PDCA cycle) to establish operational procedures for cyber security management system. Various security measures can be divided into the following categories by using PDCA cycle.
   a. Plan:
      Establish policies and objectives for managing cyber security risks, formulate operational procedures for cyber security management system and assess the effectiveness of their management.
   b. Do:
      Regularly conduct management review and internal audit on the Group's cyber security policies, measure the effectiveness of the Group's cyber security operations and conduct risk analysis and assessment of the Group's cyber security.
   c. Check:
      Compare the difference between the results of the implementation and the expected targets and document usage records, track records and preserved evidence which are used as the necessary information in the cyber security audits
   d. Act:
      Propose a correction plan to reduce the difference between results and targets so that the next plan will be more complete to deal with cyber security. The corresponding actions facilitate the continuous correction and improvement of cyber security.

(2) Specific management projects for cyber security:
   a. Comply with the laws and regulations and establish a compliance mechanism which completes the Group's internal regulations for cyber security and revises relevant operational procures to comply with the cyber security standards. And strengthen the resilience and security of the Group’s foundation of communication network.
   b. Establish the Group’s governance model of cyber security, regularly reassess the current cyber security policies and make corresponding revisions based on the reassessment results and the latest status of relevant regulations, technology, business and audit reports.
   c. Strengthen the construction and protection of the key information infrastructures and establish a cross-areas joint defense mechanism of cyber security. Our employees, our contractors and their subcontractors,

depending on the business needs, should sign a Non-Disclosure Agreement (NDA) to ensure that those who use the Company's information to provide information services or perform related information services have the responsibility and obligation to protect the access to or the use of the Company’s information assets in order to protect from unauthorized access, modification, destruction or improper disclosure.

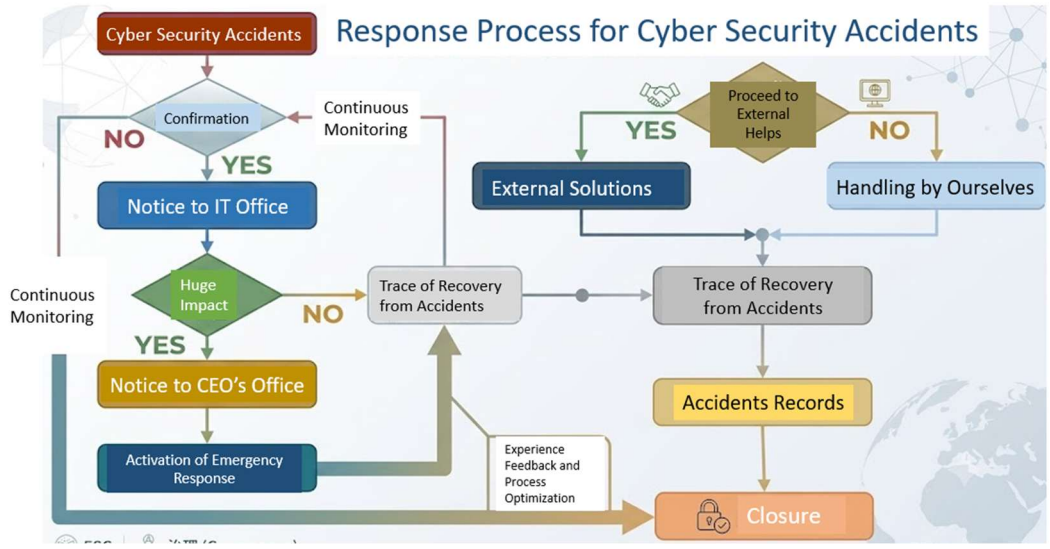
d. Identify the core business and the core systems of the Group, compile a list of information assets to establish a regular inventory of them, conduct risk management according to the risk assessment of cyber security and implement various control measures.
e. Enhance the prevention mechanism for hackers’ attacks, regularly perform redundancy and backup operations and regularly adjust and audit them.
f. Ensure the processes of core business (key system) are not affected by major failures and disasters, formulate contingency plans, establish appropriate redundancy or monitoring mechanisms and conduct regular drills to ensure that operational processes are recovered in time and maintain their availability.
g. Install antivirus software on the computers of the Company and prohibit the use of unauthorized software. The account number, password and permission of our employees should be properly kept and used and changed on a regular basis.
h. Formulate the standard procedures for responding to and reporting cyber security accidents so as to appropriately deal with them in a timely manner to avoid the spillage of their damage.
i. All employees should abide by legal regulations and the requirements of the cyber security policies. And the supervisors should supervise the implementation of the cyber security system and enhance employees' awareness of cyber security and legal compliance.
j. Converge the R & D resources of industry, academia and service providers to develop new technologies, provide regular education and trainings and give irregular cyber security notices or warnings to enhance employees' awareness of cyber security.

Cyber Security Management Systems

Objects of Cyber Security Management	Related Measures
Availability	1.Real time monitoring of system and network availability. 2.Redundency and backup to ensure that complete information can be restored. 3.Regular drills of disaster recovery plan. 4. Planning and drills of emergency response measures.
Threats	1.Virus and malware attack detection. 2.Computer vulnerability assessment and management.
Authority Management	1.Account and permission management. 2.Regularly review of user accounts and their access permission. 3.Management of access to computer facilities.
Access Control	1. Management of access to administrative information. 2.Data access records. 3.Data encryption.

The Company is committed to establishing a comprehensive and efficient cyber security management framework, in accordance with relevant international standards and ESG principles.

(3) Cyber Security Notification Procedure



(4) Cyber Security Risk Assessment

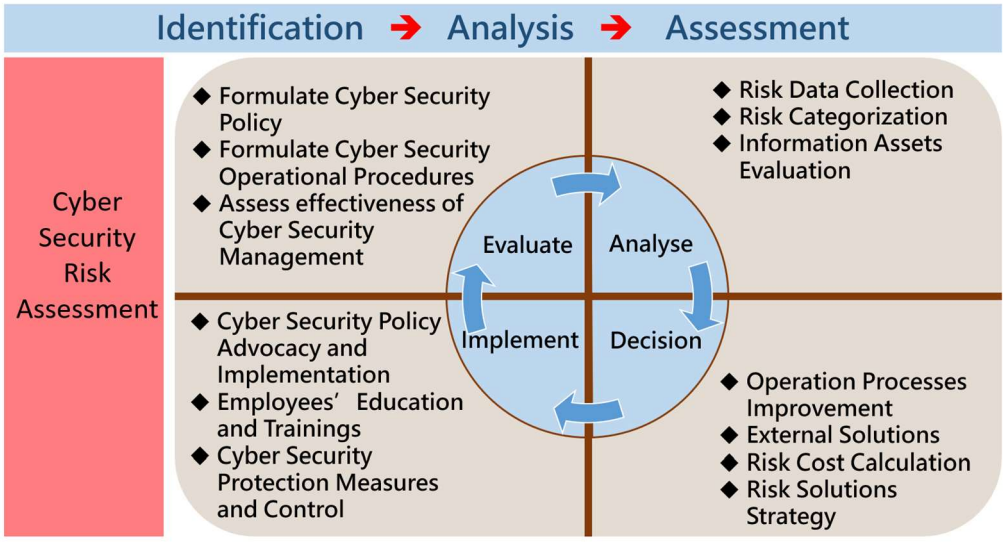
a. The Group allocates limited resources to control cyber security according to the various levels of risk. Through control measures, we manage to reduce the Group's cyber security risk to an acceptable level. We systematically manage the risk of the Group's cyber security and effectively protect the investment in the Group's information and communication resources.

b. The Information Department of the Group is the responsible office of

cyber security, which is administered by cyber security officer and several cyber security supervisors. The cyber security office is responsible for formulating the cyber security policies for the Group, planning and implementing cyber security management and its related policies, regularly reporting to the Board of Directors on its cyber security management overview, and regularly issuing the overview in order to facilitate the Group's sustainable development.

c. The Group establishes a cyber security audit team through the cyber security management committee, which is responsible for supervising and auditing the implementation of cyber security management within the Group. If there is any defect found in the audit, it will immediately ask the audited unit to propose relevant correction plans and specific actions and regularly track their corrections to effectively reduce internal cyber security risks.

d. We conduct continuous audit and improvement through PDCA cycle to ensure the achievement of the Group's goals of reliability and continuous improvement



3.2.3.5 Supplier Policies and Verification Regarding their Performance on Cyber Security and Privacy Protection

Our "Supplier Management Manual" explicitly states that one of the considerations in our procurement decisions is that "suppliers should ensure cyber security, avoid the leakage of confidential and private information, and respect intellectual property rights." We also require suppliers to sign "Non-Disclosure Agreement" and Suppliers' Personnel to sign " Undertaking of Confidentiality". We regularly assess the cyber security risks of key suppliers and require them to submit cyber security audit reports or third-party cyber security risk assessments (such as EASM (External Attack Surface Management) reports). Furthermore, we regularly verify the implementation of

their policies of cyber security and privacy protection. In 2025, we verified 8 suppliers, achieving a 100% compliance rate.

3.2.3.6 Implementation of Cyber Security Management

3.2.3.6.1 Implementation of Cyber Security Advocacy in 2025

1. We have conducted two batches of cyber security education, totaling 4 hours.
2. We have conducted four batches of "Simulation Training on Social Engineering" with a total of 800 managers and employees attending.

3.2.3.6.2 Cyber Security Management Implementation in 2025

a. Cyber security accidents

The Company had no material cyber security incident in 2025.

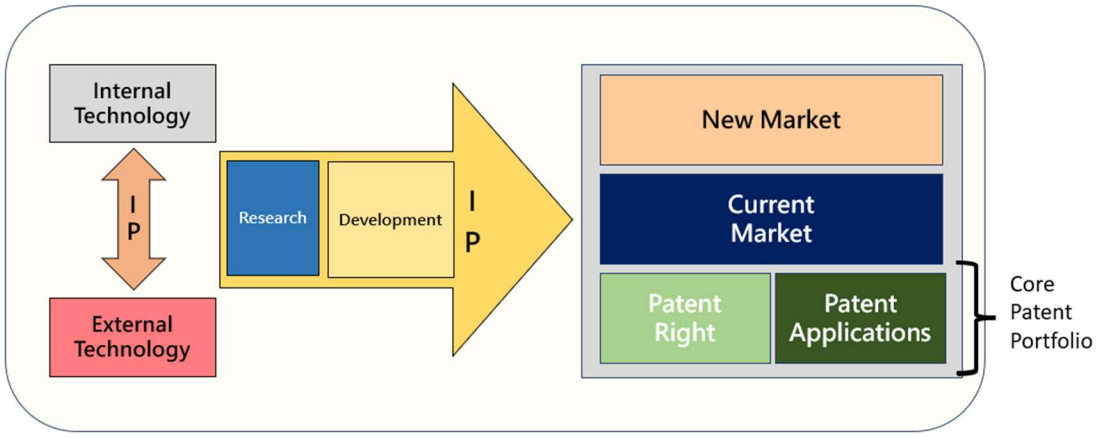
b. Drills on cyber security accidents and awareness notice

We have conducted two drills on recovery from redundancy in case of accidents, four drills on social engineering and four emergency response drills. We also gave awareness notice on cyber security to all employees on a quarterly basis and reported the status and major issues of cyber security in the top management committee once per month. All is to enhance the officers’ and all employees' response and awareness against cyber security risks.

3.2.4 Intellectual Property Management

3.2.4.1 Intellectual Property Management Policy

1. Implement corporate governance and legal compliance, improve the Company's patents management, and continue to improve the quantity and quality of patents in order to protect the Company's interests and maintain competitive advantages.
2. Actively engage in research and development related to key business opportunities in response to market demand, and use intellectual property management to create the Company's economic value and business expansion.
3. Improve all employees' awareness on intellectual property management and legal compliance, strengthen talents management and enhance employees' concepts on intellectual property.
4. Integrate the Company's cross-department resources to innovate R&D momentum, to upgrade products and to enhance the capabilities of improving production process and systematic innovation.
5. Integrate the administrative resources of various departments to develop intellectual property management plans and accumulate intellectual property volume. Continuously optimize the relevant procedures and required resources of the Company's intellectual property management system.



3.2.4.2 Patent Management

The intellectual property management plan and its implementation was reported to the Board of Directors in 2025. The summary is as follows:

(1) The total number of patents obtained from 2014 to 2024 is as follows:

1. Taiwan: 8 utility model patents and 3 invention patents.

2. China: 1 utility model patent and 0 invention patent.

(2) The total number of patents obtained in 2025 is as follows:

1. Taiwan: 0 utility model patents and 0 invention patent.
2. China: 0 utility model patents and 0 invention patent.

(3) A total of 24 patent applications in progress is as follows:

1. Taiwan: 2 utility model patents and 6 invention patents.
2. China: 6 utility model patents and 4 invention patents and 6 software copyrights.

BU Status	Intellectual Property												Total
	Taiwan				China				Thailand				
	Prepare	Apply	Approve	Throw Out	Prepare	Apply	Approve	Throw Out	Prepare	Apply	Approve	Throw Out	
Invention Patent	0	6	3	0	0	4	0	0	0	0	0	0	13
Utility Model Patent	0	2	8	0	0	6	1	0	0	0	0	0	17
Copyright	0	0	0	0	0	6	12	0	0	0	0	0	18

3.2.5 Personal Data Protection Management

3.2.5.1 Personal Data Protection Management Policy

The Company complies with the "Personal Data Protection Act" and has formulated the "Personal Data Protection Management Measures" to implement the protection, management, maintenance and execution of personal data. The Company adopts rigorous security management and protection measures on personal data privacy, and builds a data governance system, formulates data standards and classifications, implements data access rights control and data owner review mechanisms to ensure that data access and sharing are properly managed and protected, as well as the availability, integrity and confidentiality of data.

The scope of application of personal data protection and management covers all branches, operating locations, subsidiaries, customers and suppliers. In order to more effectively manage privacy-related risks, personnel in charge of the Company's information system and database management shall not retrieve or query personal data in the information system or database without approval. The authority to approve " Application Form for Personal Data Inquiry, Change, and Cancelling": If the applicant is a person below the factory director or the department director, the approval should be submitted to director; if the applicant is a person above director (inclusive), the approval should be submitted to the general manager.

3.2.5.2 Quantitative data and management indicators related to personal data protection policy in 2025

- A total of 112 sessions of "Information Security" courses were conducted by various units in the first quarter of 2025, with a total of 2,032 participants.

- Orientation for new employees:
  Personal data protection is one of the required topics. There were 92 batches of the course in 2025, with a total of 430 people.

- Incident response and risk management:
  According to internal regulations, a personal data complaint must be handled within 3 days. There were no complaints of violations related to the Personal Data Protection Act in 2025.

4. Employee Prosperity

Employees are the most important partners of the Group. Through education and training, salary and bonus, and performance appraisals, the Group encourages employees to continuously improve themselves and achieve their career development. We provide employees with competitive salary package to stimulate employees' morale and improve the Company's operating performance.

The Group adheres to the principles of legality, fairness, justice, equality, voluntariness, and good faith, actively implements the United Nations Declaration of Human Rights, RBA and national laws and regulations, improves rules and regulations for human resources, and protects the legitimate rights and interests of employees. In matters such as recruitment, employment, job allocation, promotion, performance evaluation, salary, benefits, training opportunities, severance and retirement, etc., employees will not be treated differently or in any form of discrimination, based on their age, nationality, place of birth, race, thought, language, class, disability, marriage, pregnancy, appearance, facial features, zodiac sign, blood type, gender, sexual orientation, religion, political party affiliation, trade union membership, etc. And child labor is also prohibited. The Group is committed to providing a fair working environment where all employees are treated fairly. Employees are given corresponding salaries and fair promotion opportunities based on their abilities.

The Company conducts management review meetings every year to discuss and track and review the achievement of goals. In those meetings attended by personnel from the units of human resources, safety, health, environment, general affairs and other units, the Company conducts supervision and audits on labor protection measures implemented for such issues as labor, ethics, health and safety, environment, and management systems.

4.1 Employee Overview

The Group has 5,659 employees globally. The Group is in the electronics manufacturing industry so that the gender ratio is askew to male, with male accounting for about 54% and female accounting for about 46%. The age distribution is mainly between 18 and 50 years old. The Group implements the principle of localization around the world. The employees in each location are mainly local residents. The Group has been focusing on the recruitment, cultivation and development of local human resources. The ratio of local supervisors among all supervisors in our factories globally is around 87%. The Group is also committed to creating a friendly, equal and honest working environment. In 2025, there were no cases of discrimination, child labor or forced labor in any factory.

4.1.1 Employee statistics and distribution

Category	Sub-category	Taiwan						China						Thailand					
		Male		Female		Sub-total		Male		Female		Sub-total		Male		Female		Sub-total	
		Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio
Work	Worker	1,242	44.42%	995	35.59%	2,237	80.01%	587	35.32%	347	20.88%	934	56.20%	383	31.89%	361	30.06%	744	61.95%
	Staff	298	10.66%	261	9.33%	559	19.99%	357	21.48%	371	22.32%	728	43.80%	192	15.99%	265	22.06%	457	38.05%
Title	Supervisor (Above and including section manager)	118	4.22%	42	1.50%	160	5.72%	76	4.57%	37	2.23%	113	6.80%	74	6.16%	44	3.66%	118	9.83%
	Non-supervisor	1422	50.86%	1214	43.42%	2636	94.28%	868	52.23%	681	40.97%	1549	93.20%	501	41.72%	582	48.46%	1083	90.17%
Age	< 30	362	12.95%	333	11.91%	695	24.86%	292	17.57%	201	12.09%	493	29.66%	226	18.82%	269	22.40%	495	41.22%
	31~40	428	15.31%	399	14.27%	827	29.58%	464	27.92%	383	23.04%	847	50.96%	195	16.24%	223	18.57%	418	34.80%
	41~50	526	18.81%	350	12.52%	876	31.33%	153	9.21%	121	7.28%	274	16.49%	110	9.16%	104	8.66%	214	17.82%
	> 50	224	8.01%	174	6.22%	398	14.23%	35	2.11%	13	0.78%	48	2.89%	44	3.66%	30	2.50%	74	6.16%
Total by Location		2,796						1,662						1,201					

Category	Sub-category	Employees of the Group					
		Male		Female		Total	
		Count	Ratio	Count	Ratio	Count	Ratio
Type	Direct Employee	2,212	39.09%	1703	30.09%	3,915	69.18%
	Indirect Employee	847	14.97%	897	15.85%	1,744	30.82%
Position	Supervisor (Section Level and Above)	268	4.74%	123	2.17%	391	6.91%
	Non-supervisor	2,791	49.32%	2477	43.77%	5,268	93.09%
Age	< 30	880	15.55%	803	14.19%	1,683	29.74%
	31~40	1,087	19.21%	1005	17.76%	2,092	36.97%
	41~50	789	13.94%	575	10.16%	1,364	24.10%
	> 50	303	5.35%	217	3.83%	520	9.19%
Total		5,659					

Note 1: The number of people is based on the data as of December 31, 2025.

Note 2: Production capacity remained stable during the three years from 2023 to 2025, so the number of employees remained stable without significant fluctuations.

Average monthly number of new entrants in 2025

Category	Taiwan				China				Thailand			
Age	Male		Female		Male		Female		Male		Female	
	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio
< 30	10	3.2%	11	4.1%	11	1.7%	7	1.7%	15	3.0%	20	4.0%
31~40	6	1.3%	5	1.2%	3	0.3%	4	0.5%	11	2.6%	16	3.8%
41~50	2	0.4%	1	0.3%	1	0.2%	0	0.1%	1	0.5%	0	0.0%
> 50	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Monthly Average	18	1.2%	17	1.4%	15	0.8%	11	0.8%	27	2.2%	36	3.0%

Note 1: The Monthly Average are calculated by dividing the total number of new entrants for the year by 12 and rounding to the nearest whole number.

Note 2: the Ratio = Monthly Average / Yearly Average; Yearly Average= (Number of new entrants in the same age range of 2024/12/31 + Number of new entrants in the same age range of 2025/12/31) / 2.

Monthly average number of employees leaving their jobs in 2025

Category	Taiwan				China				Thailand			
Age	Male		Female		Male		Female		Male		Female	
	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio
< 30	5	1.6%	5	1.8%	11	1.6%	5	1.2%	10	2.0%	20	4.0%
31~40	7	1.6%	6	1.4%	6	0.6%	6	0.8%	8	2.0%	14	3.3%
41~50	3	0.5%	2	0.6%	1	0.2%	1	0.5%	1	0.5%	1	0.5%
> 50	1	0.4%	0	0.0%	0	0.4%	0	0.3%	0	0.0%	0	0.0%
Monthly Average	16	1.0%	14	1.1%	17	0.9%	12	0.8%	19	1.6%	35	2.1%

Note 1: The Monthly Average are calculated by dividing the total number of employees leaving their jobs for the year by 12 and rounding to the nearest whole number. The number of employees leaving their jobs does not include those who retired, were laid off, died, got expired contracts, finished their internship, etc., and does not include those who have been employed for less than 30 days (inclusive).

Note 2: the Ratio = Monthly Average / Yearly Average; Yearly Average= (Number of employees leaving their jobs in the same age range of 2024/12/31 + Number of employees leaving their jobs in the same age range of 2025/12/31) / 2.

4.1.2 Diversity in the workplace

The Group upholds the principles of fairness, justice and equality and is committed to establishing a friendly, diverse and inclusive working environment, establishing a fair and objective system of salary, promotion and education, and actively creating a diverse and inclusive culture of mutual respect and gender equality in the workplace. Among the Group's vice president or above, 50% are male and 50% are female, accentuating the diversity of the management team.

Rank	Gender distribution of supervisors in 2025																	
	Taiwan						China						Thailand					
	Male		Female		Sub-total		Male		Female		Sub-total		Male		Female		Sub-total	
	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio
Section Manager	66	41.25%	29	18.13%	95	59.38%	45	39.82%	32	28.32%	77	68.14%	48	40.68%	32	27.12%	80	67.80%
Manager and Assistant Manager	41	25.63%	10	6.25%	51	31.88%	21	18.58%	4	3.54%	25	22.12%	25	21.19%	9	7.63%	34	28.81%
Factory Director, Department Director and Above	11	6.88%	3	1.88%	14	8.75%	10	8.85%	1	0.88%	11	9.73%	2	1.69%	2	1.69%	4	3.39%
Total	118	73.75%	42	26.25%	160	100%	76	67.26%	37	32.74%	113	100%	75	63.56%	43	36.44%	118	100%

	Gender distribution of supervisors in 2025					
	The Group					
	Male		Female		Sub-total	
	Count	Ratio	Count	Ratio	Count	Ratio
Section Manager	159	40.66%	93	23.79%	252	64.45%
Manager and Assistant Manager	87	22.25%	23	5.88%	110	28.13%
Factory Director, Department Director and Above	23	5.88%	6	1.53%	29	7.42%
Total	269	69%	122	31%	391	100%

Note: The table shows the gender distribution of supervisors as of 2025/12/31.

Statistics of New Immigrants in Taiwan

New Immigrants			
Gender	Count	Supervisor or above	Ratio
Female	162	40	24.69%
Male	38	7	18.42%
Total	200	47	23.5%

Note: The table shows the number of new immigrants in Taiwan on 2025/12/31.

4.1.3 Recruiting local talents for the management positions

The Company has always adhered to the principle of employing local residents, and has also actively cultivated local talents to become outstanding supervisors. Most of the management positions in overseas companies were local employees. In 2025, the proportion of local supervisors in China was 88%, and that in the Thailand was 87%.

	Localization of management positions	
	China	Thailand
Number of management positions occupied by local talents (section manager (inclusive) and above)	99	103
Total number of local management positions (section manager (inclusive) and above)	113	118
Localization ratio	88%	87%

4.2 Compensation and Benefits

Employees are important resources of the Company. The group upholds the principles of legality, fairness, justice and equality and determines salaries based on academic qualifications, experience, professional knowledge and skills, future potential, etc., regardless of race, age, gender, sexual orientation, religion, marriage, etc. The salary system complies with local laws and regulations. We also refer to salary surveys on peers in our industry or external market research reports to set reasonable and market-competitive salaries. After being employed, employees will be evaluated comprehensively based on their job performance and their contribution to the Group. And their promotions and salary increase will be made accordingly. We have formulated Operational Procedures for Determining Salary and Handling Disbursement and Operational Procedures for Employee Promotion.

4.2.1 Salary system

The Company upholds the principle of equal pay for men and women for equal work。

Position	Taiwan		China		Thailand	
	Female	Male	Female	Male	Female	Male
Department Manager	1.02	1	0.94	1	1.68	1
Section Manager	1.01	1	0.98	1	1.00	1
Engineer / Administrator	0.98	1	1.10	1	1.00	1
Worker	0.98	1	0.95	1	1.00	1

The average and median salaries for full-time employees who do not hold supervisory positions in Taiwan in 2025 were both higher than in 2024. This was mainly due to the substantial profit growth of the Group in 2024 mainly coming from salary adjustments. It resulted in a simultaneous increase in the average overtime pay and salary growth of production line workers. Therefore, the average salary increased compared to the previous year.

Salary Distribution in Taiwan

Year	2023	2024	2025
Headcount	2,768	2,789	2,728
Average Salaries (NT$ in thousands per person)	702	733	739
Median Salaries (NT$ in thousands per person)	632	648	654

Note: The headcount was calculated based on average number of people.

The annual total compensation ratio

	Taiwan	China	Thailand
2023	1079%	536%	1715%
2024	1171%	542%	1355%
2025	940%	630%	1283%

Note:

The annual total compensation ratio can be calculated using the following formula:

$$\frac{\text{Annual total compensation for the organization's highest paid-individual}}{\text{Median annual total compensation for all of the organization's employees excluding the highest-paid individual}}$$

The change in the annual total compensation ratio

	Taiwan	China	Thailand
2023	-1415%	533%	156%
2024	456%	154%	142%
2025	-1801%	305%	-136%

Note:

The change in the annual total compensation ratio can be calculated using the following formula:

$$\frac{\text{Percentage increase in annual total compensation for the organization's highest-paid individual}}{\text{Median percentage increase in annual total compensation for all of the organization's employees excluding the highest-paid individual}}$$

Number of employees promoted

	Taiwan	China	Thailand
2023	306	287	113
2024	252	308	54
2025	228	298	152

4.2.2 Employee Welfares and its Implementation

the Company has always been paying great attention to labor relations. In order to fully take care of employee, in addition to complying with the regulations and laws of labor affairs, there are a variety of welfares for our employees. We also formulated Operational Procedures for Handling Employee Welfares.

(1) Statutory welfares:

A. Standard of living and medical care: Employees participate in labor insurance and health insurance. The Company contributes to labor pensions for our employees.

B. Work-life balance: annual paid leaves and family care leave.

C. Friendly childcare: pregnancy checkups, pregnancy checkup accompaniment, paternity leaves, maternity leave and unpaid parental leave for raising children.

D. Care of health: regular health examination.

(2) Company welfares:

A. Bonus: Based on the Company's operating performance in the current year, it use bonus to motivate employees and share its profits.

- Bonuses paid during the Spring Festival, Dragon Boat Festival and Mid-Autumn Festival.
- Year-end bonus: Based on work performance, contribution and future potential.
- Bonus for introducing new employees.
- Bonus for key talents.

B. Promotion, salary adjustment and education and training:

- Promotion and salary adjustment: This is conducted once a year to encourage talent retention.
- Education and training: The Company conducts various types of education and training, such as annual training projects, trainings for different levels of managers, trainings for different functions, etc. In addition to physical courses, it also provides online digital learning for relevant categories of employees, covering a wide range of topics, including professional skills, industry trends, leadership and management, health management, basic knowledge on finance and law, language learning, etc.

C. subsidies:

- If price fluctuations affect employees' daily consumption such as food, clothing, housing and transportation, annual price subsidies will be provided.
- Support various club activities and provide financial subsidies.
- Dinner subsidy for the year-end events.

D. Insurance: All employees are insured for casualty insurance. The full premiums for insurance policy are borne by the Company.

E. Praise: The Company thanks employee to promote and dedicate to its grow.

- Senior employees: Employees who have served for 10, 15 and 20 years will be awarded gold jewelry and a thank-you card signed by the chairperson of the board. There were 242 senior employees in 2025.
- Model employees: Awards for model employees are commended every year. The Company awards trophies and bonuses for model employees, and displays the model employees' good deeds on the Company's internal electronic billboard to encourage other employees to follow their example. There were 58 model employees in 2025.

F. Meals, lodging, transportation and entertainment:

- Free delicious meals with a variety of choices and with main course upgraded twice every week.
- Provide air-conditioned dormitories and parking spaces for employees' cars and motorcycles.
- Bread, snacks, drinks, and coffee vending machines.
- Library: A wide range of books, including inspirational, leisure, novels, essays, psychology, life, health, travel, business, children's books, various periodicals, magazines, reference books, etc., with a collection of more than 10,000 books.
- Transfer discount for salary transfer account.

G. Care:

- Birthday cakes for the employees on birthday, which are sent every month.
- Be considerate to pregnant mothers, provide pregnancy subsidies of NT$1,200 per month for each to supplement nutritional supplements to nurture the baby, and hold regular lectures for pregnant women. In 2025, a total of 26 pregnant employees applied for pregnancy subsidies.
- Bright and clean lactation room.
- Occasional health promotion lectures.
- We have carried out a number of employee health promotion activities, including administering COVID-19 vaccinations to 598 people, bone density testing to 186 people, intraocular pressure checks 374 people and four types of cancer screening to 270 people in 2025, to promote physical and mental health and safety.
- Organize a charity sale for disadvantaged groups: employees participate in the event to spread their care.

(3) Welfares from Employee Welfare Committee

A. Gift money / gift vouchers:

- Distributed on Labor Day, Dragon Boat Festival and Mid-Autumn Festival.

- Celebration of employees' birthday.
- Wedding gifts, children's wedding gifts, childbirth gifts and housewarming gifts.
- Employee and children's scholarships.
- Kindergarten children's subsidy.
- Lottery subsidy for year-end events.

B. Condolence money:

- Funeral.
- Hospitalization.
- In the event of an emergency, the employee may apply to the Employee Welfare Committee for an emergency relief and all members of the committee will vote on the amount of the emergency relief up to NT$100,000 depending on the status of the emergency.

C. Meals, clothing, lodging, transportation and entertainment: Discounts at special stores.

4.2.3 Retirement Plans

The Company has a comprehensive pension plan, which are formulated in the " Operational Procedures for Handling Retirement for Chairperson and Appointed Managers" and " Operational Procedures for Handling Employee Retirement ", and are in accordance with the Labor Standards Act and the Labor Pension Act on July 1, 2005, to ensure security and stability of employees' life after retirement.

(1) Old pension system: The Company allocates monthly funds to the pension account in the department of trust of Bank of Taiwan. When an employee meets the retirement conditions in the future, the pension account will pay he/she for his/her retirement pension. Retirement pension is calculated based on the employee's length of service and average salary in the six months before retirement. The contribution rate for 2024 is 3.85%, and the balance of the pension account in the department of trust of Bank of Taiwan on December 31, 2025 is NT$583,964,000.

(2) New pension system (i.e. Defined Contribution Plan stipulated in Labor Pension Act): The Company will contribute funds of six percent of an employee's monthly wage to an employee's personal pension account at the Bureau of Labor Insurance. When the conditions for retirement are met, the employee can choose to receive it monthly or claim it all at once, depending on the employee's discretion. Employees can also allocate an additional 1%-6% of their salary to their personal pension account according to their personal choices. The voluntary allocated amount tax free and can be deducted from their annual income, which has a tax-saving function.

4.3 Rights Protection and Communication

4.3.1 Compliance with The International Bill of Human Rights

The Company follows the spirits and standards on human rights such as "Universal Declaration of Human Rights by the United Nations", "International Labour Organization", "the ten principles of United Nations Global Compact", "United Nations Guiding Principles on Business and Human Rights", etc. to fulfills corporate social responsibilities in daily operations. In the daily activities, the basic human rights of employees and partners are protected, and any form or type of human rights violations are strictly prohibited, so as to create a safe and healthy working environment.

The Company has established a human rights governance structure with the Board of Directors at the highest level. The Sustainable Development Committee is responsible for policy formulation, implementation, and oversight. The Chief Sustainability Officer integrates the Chief Corporate Governance Officer, the CEO's office, the department of general administration and all operating units into the dedicated units for promoting practices of human rights. Each year, the Company reports regularly to the Sustainable Development Committee under the Board of Directors on its human rights practices and implementation results.

The Company's human rights policy is as follows:

(1) No discrimination

We promote and protect the multicultural integration of the workplace. Our employees' recruiting, salary adjustment, promotion, development, training, leaving, etc. will not suffer from any discrimination in any category such as race, social class, language, ideology, religion, political party, place of origin, place of birth, gender, or sexual orientation , age, marriage, appearance, facial features, physical and mental disabilities, astrological sign, blood type, union membership. We have issued a "Declaration on Prohibition of any Category of Violence in the Workplace", and formulated and implement a "Program on Prevention of Unlawful Infringement in the Performance of Duties" in order to regularly conduct risk assessment on the hazard identification for prevention of unlawful infringement in the workplace to reduce workplace abusing.

(2) Gender equality

We promote gender equality in the workplace, and provide various measures to implement it, such as maternity leave, pregnancy checkup accompaniment, paternity leave, menstrual leave, family care leave, and unpaid parental leave for raising children.

We have formulated " Operational Procedures for Sexual Harassment Prevention, Complaint and Disciplinary Measures" and provide education and training on sexual

harassment prevention to provide a safe and secure workplace.

2025	Taiwan			China		Thailand	
	Maternity Leave & Pregnancy Checkups Leave	Pregnancy Checkup Accompaniment & Paternity Leaves	Menstrual Leave	Maternity Leave & Pregnancy Checkups Leave	Pregnancy Checkup Accompaniment & Paternity Leaves	Maternity Leave & Pregnancy Checkups Leave	Pregnancy Checkup Accompaniment & Paternity Leaves
Count	38	11	903	63	20	8	1
Day	1,032	67	4,239	2,917	221	696	1

The Company fulfills its social corporate responsibilities and implements a system of employee leave without pay for child care, retaining employees' original positions, so that colleagues who need to take care of infants and children around the clock can have no worries about their jobs.

2025	Taiwan			
	Male	Female	Total	Remark
Number of employees applying for unpaid parental leave for raising children (Note 1)	9	19	28	The total number of employees on maternity leave in 2025 is 20. The total number of employees on pregnancy checkup accompaniment and paternity leaves in 2025 is 11.
Actual number of employees reinstated (Note 2)	7	12	19	
Expected number of employees to be reinstated (Note 3)	12	16	28	
Rate of reinstatement (Note 4)	58.33%	75%	67.86%	

Note 1: The number of employees applying for child care leave without pay from 2025/1/1 to 2025/12/31.

Note 2: The actual number of employees who have been reinstated the period from 2025/1/1 to 2025/12/31.

Note 3: The number of employees who was expected to be reinstated 2025/1/1 to 2025/12/31.

Note 4: The rate of reinstatement in 2025 = the actual number of employees reinstated in 2025 / the expected number of employees reinstated in 2025.

Parental Leave Statistics in China

2024	China		
	Male	Female	Total
Number of people taking parental leave (Note 1)	63	52	115
Number of people taking parental leave (Note 2)	529	459	988

Note 1: Number of people taking parental leave during 2025/1/1~2025/12/31.
Note 2: Number of people taking parental leave during 2025/1/1~2025/12/31.

(3) Prohibition of child labor

No child labor is employed. And it is clearly stipulated in the Company's "Personnel Management Rules". During the recruitment, the identification of whether it is child labor is required to carry out in the interview.

(4) Prohibition of forced labor

We have committed to the corporate ethical management, established a corporate culture of people-oriented approaches, mutual respect and treating each other with honesty and trust, been prohibiting any form of forced labor, and repeatedly been instructing it in the orientation programs for new employees. Each unit also conducts regular awareness education. It is prohibited to assign job seekers or employees to the work that is contrary to public order or good customs. We strive to comply with legal regulations and RBA requirements. Employees have the right to freely terminate their labor contracts.

(5) Zero placement fee policy for migrant workers

We implement zero placement fee policy for migrant workers and strengthen human rights care. They can freely enter and leave the dormitory, and their passports and personal documents are not detained or kept on behalf of them. Migrant workers have the right to freely terminate their labor contracts.

(6) Freedom of eexpression and Participation

The Company respects the freedom of expression and participation of all employees and promises not to interfere with or restrict their legitimate exercise of rights in any way. Based on the protection of privacy, the Company provides diverse, open and two-way communication channels for internal and external stakeholders. In addition to regular labor-management meetings, we have set up suggestion boxes, dedicated telephone lines and e-mails, QR code feedback platforms, etc. to facilitate our employees to offer the Company their opinions. We also list all various communication channels during the new employees' orientation to promote positive interaction between labor and management in order to maintain workplace harmony.

(7) Safety and Privacy

We comply with all local laws and regulations, providing a safe and healthy work environment. We ensure all employees working on our premises receive appropriate safety and health training. We support and assist employees maintain physical and

mental well-being and work-life balance. Our workplaces are equipped with sufficient protective equipment and safety facilities to ensure the safety of our employees. We have established systems for cyber security and confidential information protection to ensure the security of employee personal data.

(8) Diversity in the workplace

The Group upholds the principles of fairness, justice and equality and is committed to establishing a friendly, diverse and inclusive working environment, establishing a fair and objective system of salary, promotion and education, and actively creating a diverse and inclusive culture of mutual respect and gender equality in the workplace. Among the Group's vice president or above, 40% are male and 60% are female, accentuating the diversity of the management team. For related details, please refer to 4.1.2 "Diversity in the workplace".

4.3.2 Human Rights Due Diligence Procedure and its Implementation

Based on international human rights standards and the human rights issues concerned by leading domestic and international companies, the Company has identified the following human rights issues for assessment through questionnaires distributed to employees in June 2026:

1. Awareness and understanding of human rights policies;
2. Rights and practices in employment;
3. Employee health and safety;
4. Data protection

The average score of the questionnaire was 87. The questionnaire results will be used to set the priorities according to which human rights issues are addressed.

Affected Stakeholders	Salient Human Rights Issues	Mitigation Measures	Remediation Mechanism
Employees	Employees Career Development Channels	Job offers are open to employees.	1. An internal recruitment and internal transfer is implemented, allowing for supervisor-led recruitment or employee-led transfer. After HR having screened candidates based on job requirements, the current supervisor and the would-be supervisor will conduct a comprehensive evaluation and interview with the candidate. Successful candidates are then transferred. HR provides follow-up support to help them adapt after the job transfer.

			2. Job descriptions are digitized and accessible to employees through the Company's information system, enhancing their understanding of job requirements. 3. Digital courses are gradually expanded, allowing employees to access the Company's training system and customize their trainings to meet their individual needs.
Employees	Cyber Security	Cyber security courses are provided to units or groups with low cyber security awareness.	1. Information authorization and information security for all positions are managed according to the Company's information security policy and are regularly reviewed and continuously improved. 2. Simulated phishing emails are used to test employees and enhance their cyber security awareness. 3. the Company continuously conducts trainings on cyber security, and the training materials also include the languages of the migrant workers' to enhance the effectiveness of the trainings.

For details regarding human rights due diligence procedure for our first-tier suppliers and its implementation, please refer to "6.2.2.4 Human Rights Due Diligence Procedure for Our Suppliers and its Implementation".

Regarding the follow-up of due diligence implementation, the Company conducts annual reviews of the effectiveness of mitigation and remedial measures and reports the results to the Sustainable Development Committee.

The Company has established a comprehensive complaint mechanism and channels for employees, suppliers, and other stakeholders to report illegal activities and human rights violations:

1. Dedicated telephone and email box:
   - Labor-management issues:
     (03)322-2226 ext.1588
     a2093@cppcb.com.tw
   - Customer issues:
     (03)322-2226 ext.1459
     Sales@chinpoon.com
   - Supplier and contractor issues:
     (03)322-2226 ext.1732
     vendormessage@tw.chinpoon.com
   - Investor and shareholder issues:

(03)322-2226 ext.1342
spokesman@cppcb.com.tw

2. Mail Box
3. Employee suggestion box
4. Employee feedback QR code 

4.3.3 Labor Negotiation

Currently, labor negotiations in all operating sites are conducted in accordance with the collective bargaining agreement. Although the Company does not have a labor union and has not signed a collective agreement with a labor union, regular two-way communication is conducted through labor-management meetings, in which employees fully express their needs and rights, and the Company adjusts relevant policies and practices or explains considerations that cannot be adjusted, in order to achieve a win-win situation and harmony between labor and management.

(1) Employee work rules describe the details of working hours, holidays, leave, salary, rewards and disciplines, assessment, dismissal, retirement, occupational injury, welfare, sexual harassment prevention, labor negotiation, etc. Employee work rules are publicly disclosed and employees can access them at any time on the Company's internal website or by scanning a QR code.

(2) The Company’s labor relation is harmonious and the labor issues are handled in a mutual manner. And labor-management meetings are held on a quarterly basis, so both employers and employees can gain common understanding and make all work smoothly moved.

(3) The Company signs work contracts with all employees, clearly defining the rights and obligations of both employers and employees, and comply with the Labor Standards Act and other labor-related laws and regulations to protect the rights and interests of employees.

4.3.4 Measures for Protecting Employees’ Rights and Interests

(1) The rights and obligations are clearly defined in the employee work contract to protect the employees' rights and interests.
(2) Use labor-management meetings to communicate with each other and to resolve issues through negotiation.
(3) Establish a labor complaints channel to deal with work-related complaints from

employees about disciplinary action, mismanagement, sexual harassment, etc.

(4) Expand communication channels such as labor mailboxes.

(5) Regularly provide 3 hours of education and training on safety and health to current employees every three years, and conduct health examinations in accordance with the Occupational Safety and Health Act to take care of employees' health and remind them of the importance of health.

(6) Deploy personnel in charge of occupational safety and health and formulate various management rules for occupational safety and health to avoid accidental disasters and keep employees safe.

(7) Arrange factory doctors to provide monthly medical services, such as on-site services, consultation and health management.

(8) Organize a variety of activities including health care, weight loss courses, bone density testing, COVID-19 vaccine injections, stress relief massages, physical and mental health lectures, etc. to take care of employees' health.

(9) Develop " four major plans for labor health protection " and publicly announce them to safeguard employees' physical and mental health and workplace safety.

4.3.5 Labor communication and complaints channels

The Company attaches great importance to dialogue with employees and understands their voices through various communication channels so that the Company's systems and practices can be more perfect. The Company has set up multiple complaints and communication channels to let employees directly communicate with the human resources department or its supervisor, which include mailboxes, e-mail address, complaints hotline, feedback QR Code, labor-management meetings, etc., in order to achieve zero barriers to communication with employees.

We investigate and provide feedback on issues related to each case we receive, and regularly compile and report employee feedback to senior management. We respect the opinions and complaints of employees and their complaints and reporting will not affect the assessment on their work performance, lead to demotions, transfers, salary reductions, dismissals, or other adverse treatment based on their complaints and reporting.

Category	Communication channel
Heads of departments at all levels	● Daily meetings of various departments ● Morning meeting for each unit ● Individual opinions and feedback
Dedicated personnel in Human resources	● Labor-management meeting ● Human resources hotline ● Complaints mailbox/Email ● Employee interview
Complains system	● Email ● Mailbox ● QR Code for employee feedback

4.4 Training and Career Development

Employees are an important resource for the Company, so the Company always focuses on employees' education and trainings. The Company's education and trainings policy is to develop the knowledge and skills necessary for employees at all levels of the organizational system and to train appropriate talents in advance for the Company's medium-term and long-term development plans. Employees can also improve their personal professional skills under the Company's training system. Company training and employees' career development complement each other, and jointly move towards the sustainable development of the Company and employees.

(1) The education and trainings are divided into five categories: annual training projects, trainings for different levels of managers, trainings for different functions, special skills trainings and orientation programs for new employees.

a. Annual training projects: In order to achieve the Company's annual goals and future development, the training projects are aimed for our employees to learn and enhance their professional knowledge and skills. The courses in the projects are conducted by the unit in charge of personnel training or the designated unit.

b. Trainings for different levels of managers: The Company have been developing training courses for professional knowledge and skills in management, technology and quality assurance. The necessary competency development trainings for different levels of supervisors, cadres, and personnel in different work areas are provided to build corporate culture and management consensus and to strengthen the skills of each rank. The courses in the trainings are conducted by the unit in charge of personnel training or the staff unit of the departments in charge of a variety of technology.

c. Trainings for different functions: The trainings to strengthen the capability of each function to perform a specific operation or business are provided to accomplish each department's key development, its skills trainings or its professional legacy, and to enhance the professional skills and knowledge of each function. The unit of different functions is responsible for planning and conducting the courses in the trainings by itself.

d. Special skills trainings: We have special skills trainings, due to special requirements of a specific work or compliance with the laws and regulations, for the personnel in charge of such work as environmental protection (engineers in charge of waste water and air pollution), occupational safety and health, electrostatic protection, forklift operation, etc. The courses are planned and conducted by the unit responsible for the specific work.

e. Orientation programs for new employees are divided into new employee orientation and OJT (On the Job Training)

(a) New employee orientation includes

- Policies of corporate ethnic management and business integrity, of respect for labor rights and diversity, of inclusion and social responsibility and of personal data protection and cyber security;
- Knowledge of quality concepts and of environmental and hazardous substance concepts;
- Company profile;
- The Company's working hours system, salary and benefits, occupational safety and health, etc.

(b) OJT (On the Job Training):

- For new employees' training of professional knowledge and skill, the unit supervisor will assign a person to instruct new employees on professional knowledge, machine operation and skills training according to their own unit's operational guidelines and skills roadmap until they have passed the assessment of their skills proficiency.
- The human resources department provides a 10-day collective training for new engineers. The courses include professional knowledge on PCB process, general knowledge on quality assurance, the Company's management system and introduction to a variety of operational procedures. And senior managers personally explain the corporate culture and the corporate spirit, so that new engineers are able to have a comprehensive understanding of the Company and feel the importance the company attaches to its employees.

Category	Courses	Attendants	Total hours	Total cost
1. Annual training projects	134	6,391	6,110.5	84,889.1
2. Trainings for different levels of managers	2,071	26,835	5,984.6	113,605.3
3. Trainings for different functions	7,477	107,223	7,430.2	226,029.1
4. Special skills trainings	181	3,154	1,726	5,854.5
5. Orientation programs for new employees	2,184	2,879	14,279.9	12,527.8
Total	12,047	146,482	35,531.2	442,905.8

The above is the combined data for the Company in Taiwan and its subsidiaries in China and Thailand in 2025.

(2) Career development

a. We have charted a "Roadmap of Professional Proficiency for Every Position" according to the capabilities required by each position of the Company, which we use to plan and implement training and ability evaluation for employees. The supervisors are responsible for guiding and assisting their colleagues to pass

the threshold of professional knowledge and skill in the roadmap to achieve their promotion. In 2025, a total of 228 employees were promoted in Taiwan, 298 people in China, and 152 people in Thailand.

b. Through the multi-skilled trainings and multi-job transfer, the professional knowledge and skills of our employees will be expanded, their capabilities will be enriched and their opportunities for promotion in the future will be increased. And the Company will also have more talents available.

(3) In addition to being sent out for training, an internal lecturer system has also been established to develop courses and self-organized training, so that the Company's culture, knowledge on production process, quality management and production technology can be passed on, and to provide employees with professional knowledge and skills to consolidate its core competitiveness.

In 2025, the Group has conducted 280 courses by internal lecturers, totaling 2,025 hours.

2025	Taiwan	China	Thailand
Courses by internal lecturers	17	253	10
Hours by internal lecturers	90	1,890	45

(4) Establish a KM knowledge management system to preserve, manage, share and inherit the Company's intellectual assets and legacy.

(5) The Company's system of defining professional proficiency for every position formulates the procedures for assessing an employee's professional proficiency and the required knowledge and skills for a new position. The Company can verify and ensure the effectiveness of employees' learning in the training through the procedures for assessing professional proficiency. And employees can understand the status of their own professional proficiency by consulting with their personal professional proficiency list which has registered all of their professional proficiency verified by the Company.

2025	Taiwan	China	Thailand
The number of new employees who passed the professional proficiency test	254	308	210
Number of people who pass the test on a regular basis	1,709	1,032	N/A

(6) Supervisors' vision, thinking and leadership can be gradually cultivated through the process of continuous learning, behavioral adjustment, serious reflection and deepening internalization. The Company promotes independent self-learning and uses technological and digital learning methods to increase the flexibility and convenience for employees' learning. It cooperates with Common Wealth Leader Campus (CWLC) to use their digital platform for a variety of learning courses. In addition to the learning courses designated by the Company every two months, employees will also actively search by themselves for other available courses for their own independent studying and exploring to strengthen their personal abilities.

	Hours for designated courses	Hours for independent study	Total
2025	818	623	1,441

(7) The "OTS" (Operation Training System) information system uses online simulations to assist employees learning operational work, reducing the gap between "training" and "working" so that novices can learn more quickly and effectively. After the simulations, employees are able to pass professional proficiency assessment quickly and work on the site early so that the Company can improve overall efficiency.

(8) In addition to the training and cultivation of employees in the Company, it also provides internship opportunities for students who are about to enter the society in order for them to grasp the types of work in the industrial and its required capabilities as early as possible. It helps them to plan the direction of their future careers based on their own interests and expertise. In 2025, the Company in Taiwan had one intern. In the era of globalization, in addition to providing local internships, there are also plans for Taiwanese students to intern in factories in Thailand to cultivate their international perspectives and learn the actualities of working abroad. We hope to make more contributions to students' career exploration and planning after graduation. In 2025, a total of three Taiwanese students participated in the internship program in our subsidiary in Thailand.

4.5 Workplace Safety

The Company's safety and health management architecture adopt four-step management method of PDCA (plan–do–check–act) to achieve the goal of preventing accidents, promoting employee safety and health, and protecting company assets. In addition to its commitment to accident prevention, the Company also develops disaster emergency procedures to protect the lives of employees and contractors and the property and interests of the Company's investors in the event of a disaster and to avoid or reduce the impact of the disaster on society and on the environment. No major violations occurred in any of the factories in 2025. We have acquired the certificate of ISO 45001 Occupational Health & Safety Management System in 2020. The latest ISO 45001 certificates for the sites in Taiwan and in China are valid from November 29, 2023 to November 28, 2026, and from April 29, 2024 to April 28, 2027, respectively.



CERTIFICATE

dqs

This is to certify that

Chin-Poon Industrial Co., Ltd.

No. 46, Nei Tsuoh St., Luzhu Dist.
Taoyuan City 338
Taiwan

with the organizational units/sites as listed in the annex

has implemented and maintains an **Occupational Health and Safety Management System.**

Scope:
The occupational health and safety activities and supporting processes associated with the manufacture of Printed Circuit Boards.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 45001 : 2018

Certificate registration no.	20000513 OHS18
Date of revision	2023-10-13
Date of certification	2023-11-29
Valid until	2026-11-28

DQS Inc.

Brad McGuire
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of this certificate can only be verified by the QR-code.

1 / 2

bsi.

Certificate of Registration

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM - ISO 45001:2018

This is to certify that: Chin Poon (Changshu) Electronics Co., Ltd.
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu
Jiangsu
215500
China

敬鹏（常熟）电子有限公司
91320000788381135N
中国
江苏省
常熟市
高新技术产业开发区
黄浦江路98号
邮编：215500

Holds Certificate No: **OHS 650399**

and operates an Occupational Health and Safety Management System which complies with the requirements of ISO 45001:2018 for the following scope:

The manufacture of printed circuit boards.
[Previously certified to OHSAS 18001 since 2015-04-29]
印刷电路板的制造。
[自2015年04月29日通过了OHSAS 18001认证]

For and on behalf of BSI:

Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2020-05-25
Latest Revision Date: 2024-01-31

Effective Date: 2024-04-29
Expiry Date: 2027-04-28

Page: 1 of 1

...making excellence a habit.

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.
An electronic certificate can be authenticated online.
Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +86 10 8507 3000, as well as at www.cnca.gov.cn, the official website of CNCA - Certification and Accreditation Administration of the People's Republic of China.
Further clarifications regarding the scope of this certificate and the applicability of ISO 45001:2018 requirements may be obtained by consulting the organization.
The certified organization shall be subject to surveillance audit periodically with acceptable results for maintaining the validity of this certificate.
This certificate is valid only if provided original copies are in complete set.

Information and Contact: BSI, Kitemark Court, Davy Avenue, Knowlhill, Milton Keynes MK5 8PP. Tel: + 44 345 080 9000
BSI Assurance UK Limited, registered in England under number 7805321 at 389 Chiswick High Road, London W4 4AL, UK.
A Member of the BSI Group of Companies.

(1) Labor Safety Policy

Employees are the most precious assets of an enterprise. And ensuring the safety and health of employees is the most important responsibility of an enterprise. In order to make our commitment to labor safety and health, the Company has established an occupational safety and health management system to comply with occupational safety and health regulations and other requirements, to be in accordance with ISO45001 and to meet customers'

requirements. The goal of the system is to reduce any and all hazards and risks to our employees. We actively implement environmental and occupational safety and health policies and make sure that all employees can fully understand those policies through proper communication. We have been upholding the occupational safety and health policy of "compliance with laws and regulations, prevention first, safety first, and continuous improvement."

The Company has established an "Occupational Safety and Health Committee" in accordance with the Occupational Safety and Health Act, serving as the highest-level internal platform for reviewing occupational safety and health policies and facilitating labor-management communication. The committee is chaired by the respective factory director, and its members include department heads, personnel in charge of occupational safety and health, medical staff, and labor representatives, with labor representatives comprising one-third of the total committee members as required by the law. The committee holds quarterly meetings, with a total of twelve meetings being held across all factories in the Company in 2025 to ensure routine monitoring of workplace health and safety.

We commit to the following goals:

a. To provide safe working conditions and environment to protect the safety and health of employees.
b. To comply with laws, regulations and other relevant requirements and fulfill corporate social responsibilities.
c. To eliminate hazards and reduce occupational safety and health risks, and improve the working safety of all employees.
d. To continuously improve the occupational safety and health management system and improve the performance of safety and health management.
e. To enhance the communication channels, implement the consultation of workers and labor representatives, and participate in safety and health related activities.

(2) Occupational Accidents

When an employee is injured due to a disaster or an accident, his or her supervisor will immediately send the injured to the hospital for emergency treatment, and will, at the same time, immediately follow the injury notification procedure to report the injury case. The unit in charge of works' safety and health will start the investigation on the cause of the injury after having received the accident notification and then record the analysis of the accident. And all matters concerning this accident will be handled in accordance with labor-related laws and regulations.

When the investigation on the cause of the accident is completed, the supervisor of the injured employee will be notified and is asked to submit a proposal for improving work environment and measures of injury prevention, and the effectiveness and progress of the improvement measures will be tracked continuously.

Results in 2025			
	Taiwan	China	Thailand
FR	4.06	1.01	6.84
SR	18	24	27

Note 1. Disabling injury frequency rate (FR)
= number of occupational injuries × 1,000,000 / total working hours.
Note 2. Disabling injury severity rate (SR)
= total lost days × 1,000,000 / total working hours.

In order to prevent occupational accidents, We continue to educate our employees about their working attitude, to make them understand the hazards of their own work environment and the measures to deal with emergencies, etc., and to train them to master their work skills. And we also implement industrial safety audits and inspect various safety and health equipment and facilities to ensure labor safety and avoid occupational accidents.

(3) Environmental Measurement

In order to grasp the actual status of the working environment and evaluate the labor exposure status of harmful substances, to protect the workers from the hazards of harmful substances in the workplace, and to meet the legal standards of the exposure concentration, we measure the actual exposure status of the labor working environment and quantify them. Based on the measurements, we can effectively improve the working environment so that each employee can work in a healthy and safe environment. That also enhance the Company's competitiveness by providing workers with a healthy and comfortable working environment.

We continue to implement environment monitoring in the operating sites where the Company uses chemically hazardous substances and physical hazards in accordance with the relevant authorities' regulations. The monitoring frequencies of the operating sites are as follows:

Category	Frequency	Monitored Items
Physical Factors	twice a year	Noise
Chemical Factors	twice a year	Dust, Specific Chemical Substance, CO2, Organic Solvents…etc.
	once a year	Lead…etc.



(4) Health Examination Management

In order to fulfill employee health management, we grasp the health status of workers through medical examinations and regular health examinations. And we also assist our employees to maintain or improve their health through appropriate work assignment, improvement of working environment, medical care for workers' injuries and illnesses, timely first aid in case of emergencies, regular health education, hygiene guidance and health promotion activities.



a. When hiring employees, medical examinations should be performed. Jobs should be properly assigned by confirming whether employees are suitable for the job. Employees should be protected from harm caused by other employees who are not suitable for the jobs. The correct basic information of employees' health should be established.

b. Frequencies of regular health examinations for different working age groups in accordance with regulations:

(a) Persons over the age of sixty-five years shall be examined once a year.

(b) Persons over the age of 40 but under the age of 65 shall be examined every three years.

(c) Persons under the age of 40 are inspected every five years.

c. For employees engaged in jobs that are potentially more hazardous to health, special medical examinations should be carried out for a certain period of time according to the hazards of their jobs to protect their health, which help to find out the potential risk factors and can be used to improve

their working environment. The records of special medical examinations should be kept for at least 30 years.

d. Administration by different levels for employees engaged in jobs that are potentially more hazardous to health according to regulations:
   (a) For employees of the third and fourth level, their health information should be filed to the Occupational Safety and Health Administration.
   (b) For employees of the second level, medical personnel in the Company should give them health education guidance.
   (c) For employees of the third level, physicians who have relevant medical expertise should trace and conduct their health examinations.
   (d) For employees of the fourth level, they should take special medical examinations and shall take hazard control and related management measures.

Results in 2025			
	Taiwan	China	Thailand
Ratio of physical examinations for new recruits (number of people)	100% (349)	100% (974)	100% (404)
Number of people participated in general health examinations	561	680	1120
Number of people participated in physical examinations for special occupational disease	838	466	455

(5) Employee health care

(a) In order to safeguard the safety, health and well-being of our employees, specialists in occupational medicine and nurses was deployed by the Company to provide employees with free consultation on health management and with timely notice and re-inspections on abnormal health examination results in accordance with laws and regulations. They also conduct interviews with and recommend measures to our employees to address their problems so that all employees can receive a comprehensive health care.





(b) The Company conducted multiple health promotion activities in 2025 and send health promotion newsletters to our employees by e-mail in February, April, June, August, October and December, whose themes are as follows: colorectal cancer screening, understanding enteroviruses, peptic ulcers, oral health screening, 2025 influenza prevention, and 2025 lung cancer screening. This aims to create a healthy workplace environment and enhance overall corporate productivity and cohesion.



(c) In 2025, in active cooperation with the Taiwan Centers for Disease Control under the Ministry of Health and Welfare, co-administration of the influenza and COVID-19 vaccines has been promoted. By simultaneously administering the flu vaccine (left arm) and the latest COVID-19 vaccine (right arm), employees' dual immune protection can be effectively enhanced without increasing the burden on the body. This effectively reduces the risk of workplace cluster infections and fulfills the sustainable commitment to building a healthy workplace and employee well-being.



(d) the Company has conducted intraocular pressure checks for all employees in 2025. The professional testing is aimed to proactively assess potential vision risks such as glaucoma. For those with abnormalities, on-site medical staff will provide 100% follow-up care to actively protect employee health.



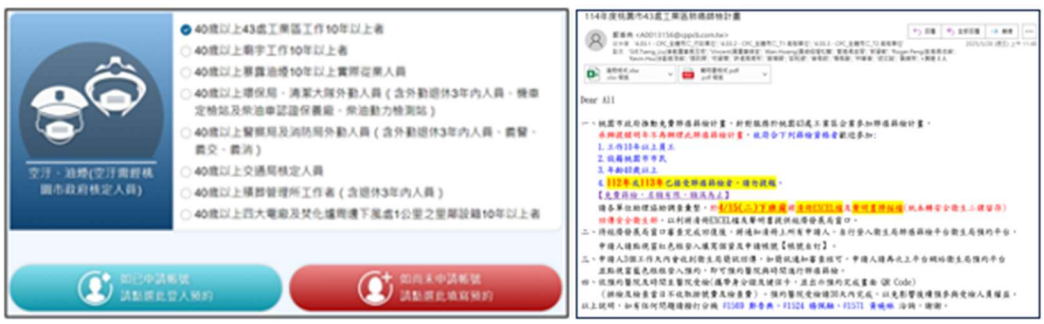
(e) Osteoporosis Health Lectures have been held in 2025 to raise workers' awareness of osteoporosis through education and encourage them to take preventive measures to reduce the incidence and severity of osteoporosis.



(f) Pregnancy Lectures have been held to enhance pregnant women and their partners' understanding of the pregnancy process, alleviate fears about childbirth, and help them prepare for it. Lectures typically covered the topics on the body's changes during pregnancy and on the birthing process, helping them navigate pregnancy and prepare for childbirth.

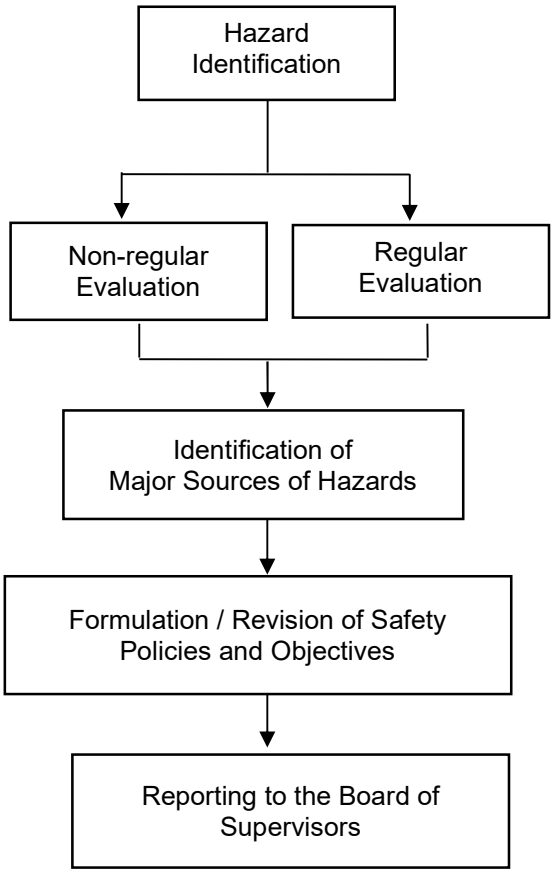


(g). The Company has cooperated with the Taoyuan City Government to promote the free lung cancer screening program. Targeting high-risk groups such as those aged 40 and above who are registered in Taoyuan and have a history or family history of tobacco exposure, occupational exposure, air pollution, and oil smoke, examinations of low-dose computed tomography (LDCT) can more accurately detect lung lesions and improve the chances of cure when lung cancer is detected at an early stage, thereby reducing lung cancer mortality.



(6) Process of occupational hazard identification and risk assessment

Flowchart of Hazard Identification and Risk and Opportunity Assessment Process

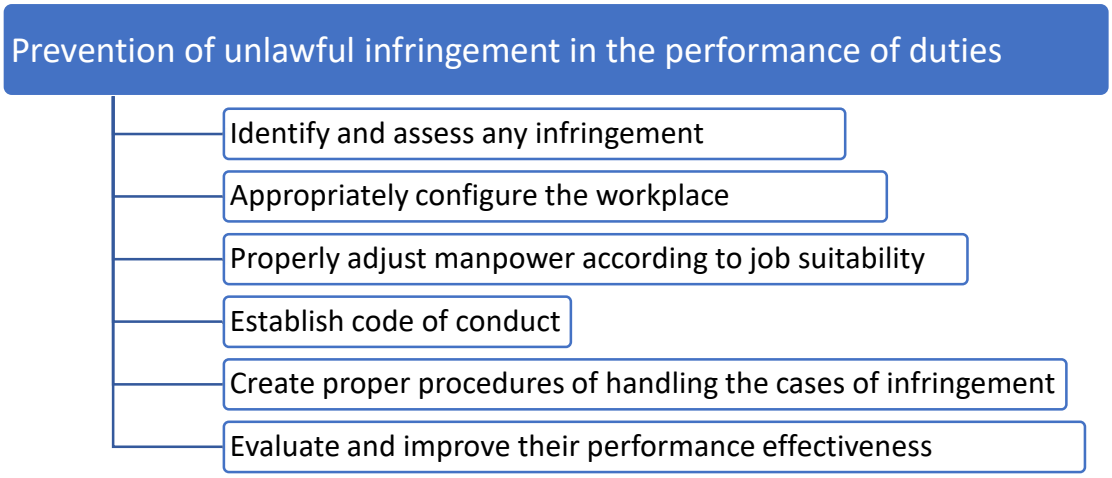
Flowchart	Responsible Department	Related Documents
	Responsible departments	Form for hazard identification and assessment process on its risk and opportunity
	Responsible departments	Form for hazard identification and assessment process on its risk and opportunity Application form for changing hazard source
	Factory director or designated person in charge Member of the implementation committee	List of major hazard sources
	Factory director	List of major hazard sources List of major environmental considerations / major hazard sources and targets List of projects
	Factory director	Reports

(7) Four major plans for labor health protection

Through measures such as hazard identification and assessment of working environment, personnel composition and work activities, analysis of ergonomic hazard factors, disease risk control categorization and other measures, we can prevent and reduce the occurrence of unlawful infringement in the workplace, diseases and musculoskeletal injuries caused by abnormal workload and protect the health of female workers and infants and fetuses. We have formulate four major plans to implement those measures and promote those goals.

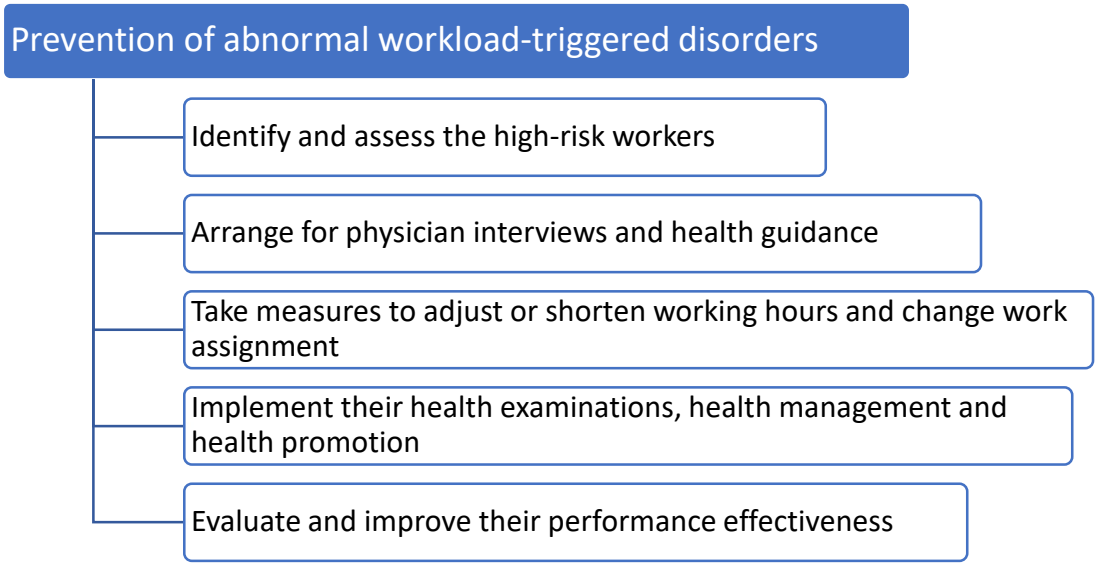


a. Prevention of unlawful infringement in the performance of duties
The Company expressly declares that all kinds of physical, verbal, psychological, unlawful infringement and sexual harassment will not be tolerated. And the necessary safety and health measures will be taken to prevent workers from being abused by their superiors, colleagues, service recipients or other third parties while performing their duties in the workplace. unlawful infringement will cause physical or mental harm to workers. We take the following measures to prevent any unlawful infringement:



b. Prevention of abnormal workload-triggered disorders

For the workers with a high risk of workplace fatigue and stress, who are engaging in shift work, night work and long hours, we take the following measures to prevent those workers from developing abnormal workload-triggered disorders. And their execution records should be made and kept for three years.

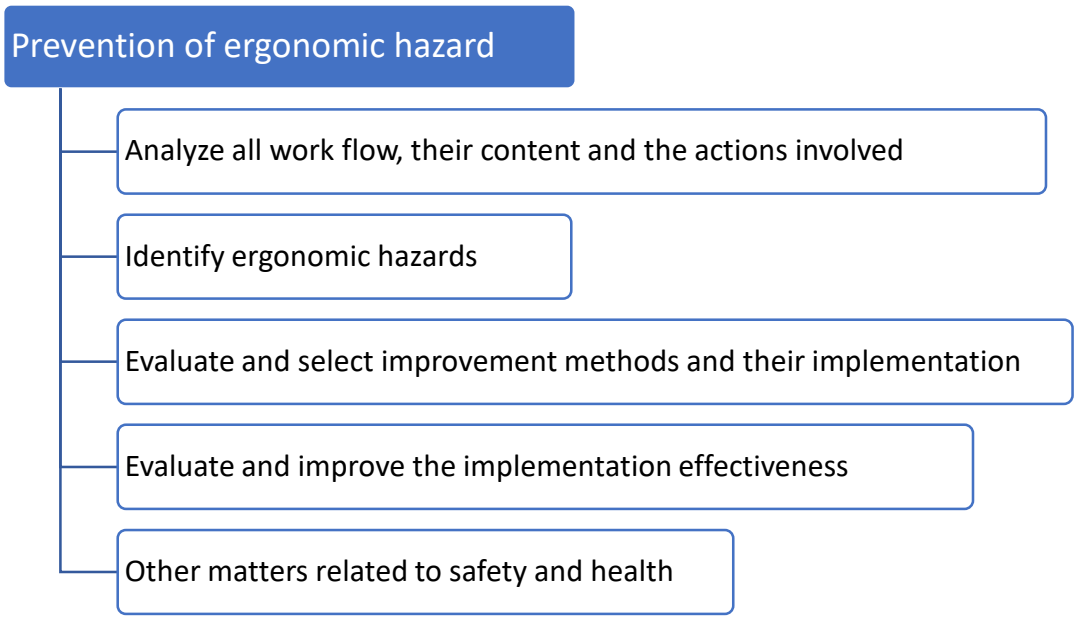


Workers fill in their personal and work-related overload status in the "Worker Overload Index". And they fill in the risk factors for cardiovascular disease, including age, high blood pressure, total cholesterol, high-density cholesterol and smoking habit, etc., in the "Overload Risk Assessment Record" with the attachment of their reports of medical examination or

health examination. Based on the content recorded in the "Overload Risk Assessment Record ", physicians and nursing staff will calculate the risk index of cardiovascular disease for the worker with abnormal workload to estimate his or her risk of cardiovascular disease. The final scores of labor overload risk, which is derived from the integration of the risk of cerebrovascular disease, the risk of cardiovascular disease, his or her workload and the risk level of workload-triggered cerebrovascular disease and cardiovascular disease, is assessed and is recorded in the "Overload Risk Assessment Record". We will select high-risk workers and arranges physicians' interviews and health guidance with them. We will take the proper measures and the necessary treatment proposed by the physicians according to their interview results, and keeps records on the whole process.

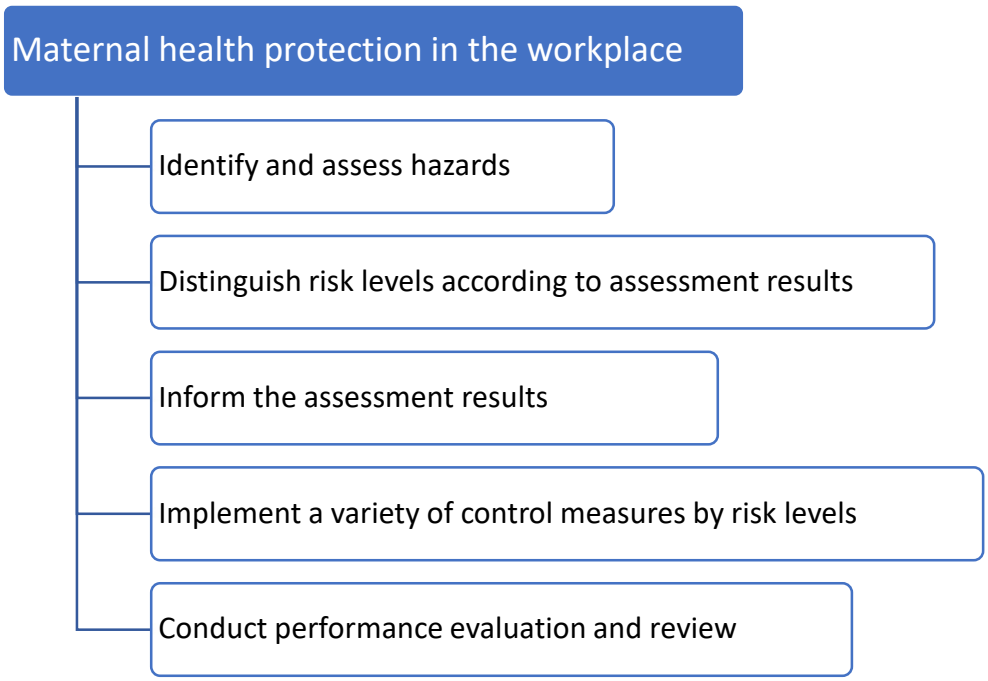
c. Prevention of ergonomic hazard

In order to ensure the safety of the workers engaged in repetitive operations and to avoid them get musculoskeletal injuries owing to human errors or accidents, which will reduce work performance, result in poor production, easily cause fatigue, seriously affect the health, safety and well-being of employees, and so on, we develop plans to maintain the health and well-being of employees, to prevent ergonomic hazards and to avoid repetitive musculoskeletal injuries. We take the following hazard prevention measures, make and keep records of their execution for three years.



d. Maternal health protection in the workplace

In accordance with the " Occupational Safety and Health Act", "Regulations of the Maternity Health Protection at the Workplace" and other relevant regulations, the "Maternal Health Protection Plan" is stipulated to ensure the physical and mental health of female employees during childbearing age, pregnancy, postpartum, breastfeeding, etc. in order to protect maternal health.



(8) Education and training on safety and health

We continue to educate and train our employees at all levels in the occupational safety and health management system to possess the necessary safety and health awareness and to cultivate the ability to assess potential hazards, and to effectively implement safety and health control measures to ensure a safe and healthy working environment.

a. Orientation programs for new employees:

(a) Outline of regulations related to work safety and health.

(b) The concept of occupational safety and health and the code of practice for safety and health.

(c) Self-inspection before, during and after their operations.

(d) Standard operating procedures.

(e) Emergency response handling.

(f) Knowledge and drills on fire and first aid.

(g) Other safety and health knowledge related to labor operations.

Safety and health education and training for newly hired workers or current workers before changing into a new job assignment (3 hours); education and training on operational safety of machinery and equipment for new personnel engaged in the use of machinery or equipment on production lines (3 hours); education and training on the use of hazardous chemicals for new personnel engaged in producing, handling or using hazardous chemicals (3 hours).

b. On-the-job education and training for current employees are aimed to implement relevant education and training according to training requirements and to provide on-the-job personnel with the necessary professional knowledge and skills and with safety and health awareness in order for them to perform their duties.

c. In line with the safety and health job category, we send relevant personnel to receive related safety and health education and training, and obtain the following certifications, such as " Occupational Safety Management Specialist", " Occupational Health Nurse", " Specific Chemical Safety Supervisor", " Organic Solvent Safety Supervisor", "Lead Safety Supervisor", " Oxygen Deficiency Safety Supervisor", " Work at Height Safety Supervisor", " Work in Dusty Environment Safety Supervisor", " Boiler Operator", "Dwarf Boiler Operator", " Forklift Driver", "Fixed Crane Operator", "Fixed Crane Hoisting Operator", " Emergency Medical Technician", " Oxyacetylene Torch Operator", etc. The workers doing the above-mentioned jobs shall undergo recurrent training in accordance with relevant regulations.

A total of 291 safety and health-related courses were conducted, with a total number of trainees reaching 4,271. The training ratio for specialties or skills required for current employees to work in their positions is 100%.

Category	Course Name	Number of Courses	Number of Trainees
In-house Training	Education and training on corporate responsibility	2	7
	Education and training on sexual harassment and its prevention	1	161
	Education and training on prevention of unlawful infringement	1	161
	Education and training on contractors working rules	3	202
	Firefighting drills	20	805
	Education and training on safety and health for new employees and current employees before job changes	94	428
	Education and training on safety and health when dealing with hazardous chemical for new employees	81	412
	Education and training for site inspectors	6	148
	Drills on evacuation from disasters	21	1570

Category	Course Name	Number of Courses	Number of Trainees
	Education and training for migrant workers to be “Operators of Equipment Capable of Producing Ionizing Radiation”	5	61
Paid Training	Education and training for labor health service related personnel (initial training)	1	1
	Education and training for “Fixed Crane Hoisting Operator” (refresher)	2	3
	Education and training for “Forklift Driver” (initial training)	3	4
	Skills certification for “Forklift Driver” (initial training)	8	17
	Education and training for “Forklift Driver” (refresher)	3	21
	Skills certification for “Work in Dusty Environment Safety Supervisor” (initial training)	5	23
	Education and training for “Fire Prevention Managers” (initial training)	2	2
	Education and training for “Fire Prevention Managers” (refresher)	1	3
	Computer-based test for the Class A supervisor certification (initial training)	1	1
	Education and training for Class A occupational safety and health supervisors (initial training)	1	1
	Education and training for the personnel dealing with occupational safety and health (refresher)	5	5
	Education and training for supervisors in charge of occupational safety and health (refresher)	3	3
	Education and training for “First Aid Personnel” (refresher)	3	36
	Education and training for supervisors in charge of harmful operations (refresher)	2	25
	Education and training for operators handling hazardous equipment (refresher)	5	6
	Education and training for Class B Certified Boiler Operator (initial training)	1	1
	Skills certification for Class B Certified Boiler Operator (initial training)	1	1
Paid Training (In-house)	Training for “Operators of Equipment Capable of Producing Ionizing Radiation” (initial training)	1	25
	Education and training on radiation protection (refresher)	2	70
	On-the-job education and training for general safety and health (3 hours per 3 years)	6	52
	Education and training for “Work in Dusty Environment Safety Supervisor” (initial training)	1	16
Total		291	4271

(9) Industrial Safety Audit

For sites where employee health and safety risk assessments are required to be audited, the audit coverage ratio for all workplaces is 100%. The various types of audits are explained as follows:

a. Inter-plant safety inspection (the inspection projects are based on the annual safety inspection plan)

According to the inspection projects of the annual safety inspection plan, inter-plant safety inspections are carried out on a monthly basis, including falling protection, chemical use, electrical safety, cutting protection, protection from person caught by machine, elevator, protective gear management, firefighting equipment, chemical tank inlets , forklifts, noise protection, emergency shower equipment and hoisting equipment, etc., in order to discover the unsafe conditions, unsafe working environment, unsafe working behavior and potential operational dangers.

b. All sites joint safety inspection

The departments in charge of safety and health will schedule all sites joint safety inspection four times each year, which held in January, April, July and October, to carry out all sites joint safety inspections. They will collaborate with the departments in charge of production equipment, utilities and equipment, environmental engineering and other personnel from all plants and all sites in order to avoid any occupational disaster.

(a) Inspection of firefighting equipment: water systems, alarm systems, fire hydrants and fire extinguishers.

(b) Safety and health inspection: with regard to chemicals and organic solvents, their storage, use, storage tank, transportation pipeline, marking, protective equipment, and locking of chemical tank inlets.

(c) Electricity safety inspection: the safety status of each distribution board, high and low voltage electrical equipment, and the safety status of wires and circuits.

(d) Equipment safety inspection: equipment operation status, operation status of automatic control system in all equipment, equipment maintenance status, equipment safety devices.

(e) Inspection of environmental protection facilities: the operation of waste water treatment equipment, the detection of waste water discharge, and the sorting of waste.

c. In order to conduct diagnostics of safety and health risks on current processes and facilities, the Company conducts annual diagnosis and inspection of safety and health facilities in all plants, which are implemented in the third quarter of each year, by an external expert who was a former inspector worked in the Northern Region Inspection Office of the Council of Labor Affairs, the Executive Yuan, a supervisor in charge of manufacturing, hazardous machinery and equipment, a lecturer specialized in manufacturing risk assessment in the Formosa Plastics Enterprise Group and an external

auditor for on-site diagnostics on industrial safety. The external experts who conduct on-site inspections on safety and health can provide a fresh perspective to identify potential risks and hazard factors, increase the probability of predicting the occurrence of accidents and disasters and enhance employees' safety awareness to eliminate industrial accidents.



d. Audit on the safety of tank car loading and unloading

The department in charge of safety and health will carry out the audit of the tank car loading and unloading in each plant three times a week (12 times a month). The items of the audit, such as inlet-locking control during loading and unloading, personal protection measures, safety data records, training certificates, fire extinguishers, warning signs, transportation permits, pipeline connection safety (to prevent leakage), electricity safety and electrical leakage, are checked one by one to ensure the safety of tank car loading and unloading.



e. Audit on the effectiveness of infrared thermal imaging cameras

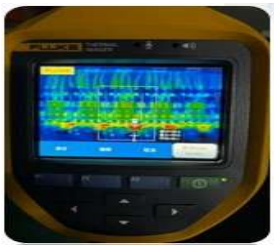
The department in charge utilities and equipment in each plant provides the list of infrared thermal imaging cameras installed in the electric cabinets for the department in charge of safety and health to conduct the audit on their effectiveness. The audit is carried out on a monthly basis. Its report on any abnormal infrared thermal imaging cameras should be submitted to the responsible departments for correction. After the corrections are completed, the corrections should be reviewed again by the department in charge of safety and health in order to ensure the electric safety of equipment and prevent the occurrence of industrial accidents caused by equipment abnormalities.





判斷標準：

等級 Rating	檢修時程 Repair Schedule	高低點溫差% Δ T(Max - Min) %	備註 Comment
◎綠色 正常 (Normal)	一季內 (Within 1 year)	20%以下	檢測熱顯像正常
◎藍色 須注意 (Alert)	下次停機時 (Next outage)	20~50%	下次保養時停機檢修及確認是否合乎標準
◎紅色 異常(Alarm)	立即 (Immediately)	50%以上	立即停機處理檢修及確認是否合乎標準









f. Fire Extinguishers Inspection and Review

The safety and health team leader of each unit inspect the fire extinguishers in their workplaces monthly. After the items of inspection, such as their locations, the date of performance inspection, the effective range of pressure, the integrity of the positioning of the pins, whether there is oxidation damage to the hose, the appearance of the cylinder and so on, have been inspected, they should be reviewed by the department in charge of safety and health in order to ensure that the fire extinguishers maintain their functions at all times to provide effective first responses in case of emergency.











g. Self-inspection on fire prevention (on potential risks from fire, electrical, mechanical equipment, etc.)

The safety and health team leader of each unit will conducts self-inspection of the workplace according to the characteristics of their own area and operations in order to finds defects in equipment (facilities), electrical devices, chemical substances, etc., and report them for improvement.

h. Occupational safety and health automatic inspection

In order to achieve the goal of "overall safety", in accordance with relevant laws and regulations of occupational safety and health, automatic inspection procedures for occupational safety and health are formulated. The manufacturing units will implement automatic inspections of all its machinery and equipment according to the nature of their work, stipulated items, and inspection periods to prevent occupational disasters and ensure the safety and health of employees.

Checking list for automatic inspection



(10) Contractors' safety management

The Company implements comprehensive management of contractor operations. Before entering the premises, all contractor personnel must participate in an annual training course on " Regulations and Rules for Contractors Operating in the premises of the Company" and pass a post-course test. This training covers safety and health knowledge, including legal education, contractual communication, hazard notification, self-inspection, fire safety knowledge and emergency response, ensuring that all contractor personnel fully understand occupational safety requirements as a necessary

condition for working in the premises of the Company.

The Company effectively supervise and manage various safety and health operations of contractors entering the premises of the Company in order to ensure the safety of contractors and the Company's personnel and property, and prevent the occurrence of occupational disasters and industrial accidents.

a. Contractors safety audit (on their hazardous work and their general operations)

Contractors safety audit is to effectively supervise and manage various safety and health operations of contractors who enter the premises of the Company, to ensure the safety of contractors and the Company's personnel and property, and to prevent occupational accidents and industrial disasters.

(a) Confirm whether the contractors have applied for work permits or construction permits for their hazardous work (approved by the relevant authorities in the work site), whether the contractors' operators have acquired certificates of competency (to ensure that the personnel entering the premises of the Company have received the necessary safety and health education and training) and whether the contractors' supervisors have acquired the relevant certificates ("Organic Solvent Safety Supervisor", "Specific Chemical Safety Supervisor", "Work at Height Safety Supervisor", "Oxygen Deficiency Safety Supervisor", "Scaffolds Assembly Supervisor").

(b) For contractors' personnel engaged in hazardous operations, they must take 6 hours education and training on general safety and health and obtain an completion certificate this education and training upon completion. Otherwise, they must take contractors' internal education and training on occupational safety and health and the documents related to its course content, teaching materials, attendance sheet, and trainings on required specialty must be submitted to the Company. And then they can apply for a Work ID Card before they can work in the premises of the Company.

(c) Contractors' operations management: pre-work inspection, inspection during the operations and post-work inspection (If the work engages in hot work such as welding, cutting, combustion and heating, a fire watch must remain in the hot work area for at least 30 minutes after hot work have completely ceased.) to confirm that its operations comply with safety and health regulations.



b. Inspection of the contractors' own protective equipment and machinery

We will confirm the contractors' own protective equipment and machinery to comply with laws and regulations and necessary safety and health requirements.

(a) Personal protective equipment (helmets, goggles, gloves, safety harnesses, safety shoes, etc.).

(b) The qualification certificates of inspection for hazardous machines and equipment, which are designated by the central competent authority.

- Mobile crane certificate
- Hazardous machines and equipment operator certificate
- Hoisting operator certificate
- Hoisting cage operator certificate

(The above certificates should not be expired.)

(c) Electric welding machines shall be provided with mechanism to prevent electric shock.

(d) The materials and structures of mobile ladders and A Type Ladders (no more than 2m) should comply with laws and regulations.

(e) The machinery, equipment and appliances which are used and designated must have Taiwan’s TS mark.



(11) Hazardous equipment management

In order to ensure that personnel can understand the potential hazards when operating hazardous machinery or equipment and then take necessary preventive measures to avoid the occurrence of occupational accidents, the Company's put five boilers into the list of managed objects in accordance with the Occupational Safety and Health Act and take the relevant preventive measures

as follows:

a. Personnel engaged in machinery or equipment maintenance, regular maintenance and other operations shall notify the supervisor of the on-site unit.
b. A work permit is required for boiler maintenance.
c. Workers' personal protective equipment is available and used properly.
d. Warning signs should be set up in the working area and marked with “Prohibiting from Entering”.
e. Safety measures such as power-off and cordon-off are required for the operation.
f. Strictly abide by the relevant safety regulations and control unsafe behaviors.
g. Portable wires used inside the boiler should be double insulation winding wire or any wire with equivalent insulation. Portable electric lights should be equipped with appropriate shields.
h. If the boilers is connected by pipes, it should be isolated or blocked.
i. Personnel perform pre-operation inspection, in-operation inspection, and post-operation inspection to confirm that all operation devices and safety devices, etc. are functioning normally.

The department in charge of safety and health in accordance with the relevant regulations on occupational safety and health, schedules self-inspection programs which list the inspection items suggested by each department and mandated by the relevant competent authorities. The programs are as follows: a daily boiler operation inspection table, a monthly boiler regular inspection record and a yearly dwarf boiler regular inspection table. The self-inspection is carried out by each responsible department. When any abnormality is found, the operation will be stopped immediately. And the department in charge of utilities and equipment will be notified to carry out equipment maintenance or take necessary improvement measures to prevent occupational accidents and ensure

the safety and health of employees.



(12) Emergency response

In order to ensure that when a major accident occurs, disaster rescue and emergency response can be organized and carried out quickly, so as to reduce property losses, protect life safety and reduce environmental pollution.

The drills for the fire safety and response teams of the Company, which include broadcasting, safety protection, rescue, evacuation and fire extinguishing, are conducted in May and November every year to strengthen employees' training on fire safety and improve their capabilities of emergency response.







(13) Chemical management

a. In order to implement the source management of chemicals, protect the health and safety of workers and comply with government measures on chemical management, hazardous chemicals are labeled and stored based on their categories in accordance with regulations. And chemical management measures and procedures are formulated in accordance with laws and regulations to implement chemical management by category and report related matters to relevant regulators regularly.



b. The factory's chemical storage areas strictly adhere to a management system of "classification and zoning", implementing chemical compatibility checks to effectively isolate substances with different properties such as flammability, strong oxidizing properties, or corrosiveness, fundamentally eliminating the risk of cascading chemical reactions caused by incorrect mixed storage.

c. 100% of the chemicals used in the factory have the latest version of Safety Data Sheets (SDS) compliant with GHS regulations, and a mechanism for regular updates every three years ensures transparency and timeliness of workplace safety information.

(14) Application for Inspection and Repair of Fire Safety Equipment

Every year, we entrust Fire Inspectors (or Fire Inspection Assistant) to perform inspection and repair on fire safety equipment regularly in accordance with laws and regulations. They inspect the appearance of the fire safety equipment to determine whether they are damaged and whether their configuration is appropriate. And then they operate them to determine whether the function of the fire safety equipment is normal and the whole of the fire safety equipment is operable. They also report the results of inspection and repair to the regulators within the reporting period. All of them are to ensure that fire safety equipment can function normally when a crisis occurs and perform its functions of warning and protection, minimize severity of disasters, and ensure the safety of life and property.



(15) Management of dangerous objects used by the factory

In order to strengthen factory safety management, we take proper measures to manage dangerous objects used by the factory. We also report their status to local governments, such as counties or cities, to let them grasp the whole picture of objects used by the factory in the area they govern so that it will facilitate their rescue operations in case of significant labor safety accident and prevent and reduce the impact of the accidents. The Company reports to the competent authority the status of dangerous objects manufactured, processed or used by the factory if the quantities of the objects are over control volume in accordance

with the Factory Management Act.



(16) Blood donation events

In 2025, the Hsinchu Blood Donation Center was invited to the Company to host a blood donation event. Many hot-blooded employees came to roll their sleeves up and gave their warm blood to the society. In order to help alleviate the blood shortage and help more people in need, a blood donation event is held every six months to continue this kindness and love.



4. 6 Employee Opinion Survey

The Company conducted its annual "Employee Satisfaction Survey" from October 8th to October 22, 2025. The survey covered seven dimensions: job satisfaction, public facilities, environment and health promotion, organizational atmosphere, supervisory leadership, performance appraisal and rewards, education and training and career development, and public welfare activities and sustainability. The average employee satisfaction score was 68.6. The highest-scoring item was employee recognition of their work contributions, while the lowest-scoring item was employee satisfaction with the variety and quantity of the Company’s meals.

For items with scores below 60 points, the following plan will be implemented:

Item	Measures
Improved meals	1. Increase the variety of meals originated from different regions and options of vegetarian foods. 2. Upgrade main courses twice a week. 3. Allow employees to order fruit meals or salad meals in advance.
Employees’ benefits and bonuses	1. Strengthen the performance-oriented reward system, widening the gap in bonus amounts based on employee performance evaluations. 2. Establish special bonus programs based on special needs, such as project bonuses, team contribution bonuses, special bonuses for improved collaboration, etc. Employees can receive additional rewards for special contributions beyond their job responsibilities.

4.7 Compliance with Labor Laws and Regulations of our Labor Service Contractors

The Company not only prioritizes the rights and safety of its employees, but also pays equal attention to the rights and safety of dispatched (stationed) workers hired by our Labor Service Contractors. Currently, our labor service contractors are Yonggu Security Co. Ltd. and Fanmei International Co. Ltd. During the contract period, the working conditions of dispatched workers comply with the Labor Standards Act and related labor laws and regulations. We also proactively conduct audits during this period to ensure the rights and interests of dispatched workers.

5 . Environmental Sustainability

5.1 Commitment to a Sustainable Environment

The Company complies with the requirements of ISO 14001 to establishes an environmental management system. We have been paying considerable attention to such significant environmental issues as the pollutions (including air pollution, water pollution and waste), water and electricity consumption and hazardous substances, which have been generated during the production process. We set up dedicated management units and personnel to prevent environmental pollution, which include air pollution, water pollution and waste, and to manage consumption of energy and resources efficiently.

5.1.1 Environmental policies and commitments

We are committed to continuously maintaining the Company's environmental management system and adhere to the environmental policy of "cherishing resources, reducing pollution, continuing to reduce waste, and protecting the environment." We also commit to:

1. Establishing an environmental management system to reduce environmental impact.
2. Promoting energy conservation projects and resource recycling.
3. Comprehensively improving pollution prevention to reduce environmental hazards.
4. Continuing to require industrial waste reduction to achieve environmental protection in the factories.
5. Implementing environmental education and enhancing environmental awareness.
6. Establishing an audit and review system to ensure continuous improvement.
7. Complying with regulations of environmental protection and implementing environmental policies.

5.1.2 Throughout the Company’s operating activities in our factories in Taiwan and in China, which includes administrative and manufacturing operations, employees are trained on relevant matters of environmental protection. The target of annual training in Taiwan is 100%, and the achievement is 100%. The target of annual training in China is 100%, and the achievement is 100% as well.

5.1.3 The Company carries out environmental impact assessment for the overall operating activities. The coverage is all workplaces and all activities in the Taiwan and in China. The coverage rate is: 100% for Taiwan and 100% for China.

5.2 Climate Change Management Policy

Please see section 2.4.

5.3 Energy Management

The Company actively promotes various energy reduction measures, selects equipment with high energy efficiency and energy-saving design, reduces energy consumption for our business and our products, and expands the use of renewable energy to optimize energy efficiency. Our goal is to reduce electricity usage by 25% in 2025 compared to that in 2021. In 2025, the electricity reduction was 7,480 MWh (2.4%), which has not yet been achieved.

In addition, the Company has set the goal of our usage of renewable energy in 2030 and in 2050 as 30% and 100%. In addition, in order to improve the efficiency of renewable energy use year by year, the Company actively installs renewable energy power generation equipment and purchases green electricity, and builds a self-generated and self-used solar power supply on the idle roof space of the expanded factory.

In the green economy that becomes prevalent globally, the Company continues to improve green initiatives and has introduced the ISO 50001 energy management system. Our subsidiary in China has successfully required the ISO 50001 energy management system certification since April 2023. The current certificate of ISO 50001 is valid from April 27, 2023 to April 26, 2026. The new certificate of ISO 50001 has passed the reassessment and verification in March 2026.

The energy used by the Company is mostly from purchased electricity, which is mainly used in the production processes and plant systems, followed by the consumption of natural gas used in the process of lamination. The other energy purchased are gas used in plants and gasoline and diesel used in passenger vehicles and light trucks. Total energy consumption in 2025 is estimated at approximately 0.0012 billion joules.

Statistics on renewable and non-renewable energy use cover business locations, including the headquarters and plants in Taiwan, the plants in China, and the plants in Thailand. The relevant energy data for the plants in China and in Thailand has been verified by BSI and BV respectively in accordance with ISO 14064-1. the headquarters and plants in Taiwan is expected to complete its ISO 14064-1 verification with AFRON by May 2026. Detailed statistics are shown in the table below:

Category	Item	Consumption in 2024 （GJ）	Consumption in 2025 （GJ）
Direct Energy （A）	Natural gas	9,556,139	54,457.842
	Diesel	2,961.142	5,070.929
	Gasoline	1,030.5	1,262.0
Indirect Energy （B）	Purchased Electricity (Excluding Renewable Energy)	1,220,089.9	1,205,900.2
Non-Renewable Energy （C）	（A）+（B）	1,224,139.6	1,266,694.3
Renewable Energy （F）	Self-generated and Self-consumed（D）	12,423.816	15,738.63
	Purchased（E）	97,840.8	203,766.3
	（D）+（E）	110,264.62	219,504.93
Total Energy （G）	（C）+（F）	1,334,404	1,486,199
Percentage of Renewable Energy （H）	（F）／（G）	8.26%	14.77%

Type	Unit	Plant	2023	2024	2025
Electricity	1,000 kWh	Taoyuan Plant I	16,313.658	18,522.068	17,369.590
		Taoyuan Plant II	111,949.400	110,570.600	109,097.200
		Pingzhen Plant	43,518.935	44,931.677	41,682.723
		Changshu Plant	131,053.988	123,535.596	122,554.116
		Thailand Plant			44,268.640
		Total	302,835.981	297,559.941	334,972.269
Gasoline	1 M^3	Taoyuan Plant I	4.113	1.343	0.883
		Taoyuan Plant II	0.380	0.392	0.733
		Pingzhen Plant	0	0.000	3.220
		Changshu Plant	18.076	13.704	16.049
		Thailand Plant			17.757
		Total	22.569	15.440	38.642
Diesel	1 M^3	Taoyuan Plant I	11.362	12.139	4.861
		Taoyuan Plant II	7.336	11.956	57.075
		Pingzhen Plant	30.289	24.745	25.827
		Changshu Plant	29.544	2.523	20.039
		Thailand Plant			36.382

		Total	78.532	51.362	144.277
Natural gas	1,000 M^3	Taoyuan Plant I	0.000	0.000	0.000
		Taoyuan Plant II	711.847	627.981	669.945
		Pingzhen Plant	157.900	147.873	179.298
		Changshu Plant	522.533	496.750	427.131
		Thailand Plant			169.128
		Total	1,392.280	1272.604	1445.502

The Company has been managing energy saving, implementing energy management, and reducing production costs. Efficiency evaluation will be carried out when the equipment is installed. Irregular inspections of electricity consumption in the plants are carried out and the following energy-saving projects are implemented.

In order to cope with future energy risks, the Company continues to implement energy-saving and power-saving plans to reduce power consumption in the production process. Each plant gradually replaces low-efficiency equipment and lamps, and formulates equipment energy-saving plans without affecting production efficiency.

- Electricity Consumption Intensity in 2022-2025

Electricity Consumption Intensity						
Resource	Unit	Plant	2022	2023	2024	2025
Electricity Consumption	GWh	Taoyuan Plant I	19,737	16,314	18,522	17,370
		Taoyuan Plant II	118,148	111,949	110,571	109,097
		Pingzhen Plant	46,772	43,519	44,932	41,683
		Changshu Plant	131,644	131,054	123,536	122,554
		Thailand Plant				44,269
Total			316,302	302,836	297,560	334,972
GWh / NT$ 1,000,000 (Production Value)			20.450	21.777	21.598	21.555
Target for Electricity Consumption Intensity			8%	5%	5%	5%
Performance			7.4%	1.4%	2.2%	2.4%

The plants in Thailand have been added into the statistics since 2025. The overall electricity consumption intensity in 2025 was 21.555 GWh / NT$ 1,000,000 (Production Value), which was 2.4% lower than that in 2021. Although the target of reducing electricity consumption intensity by 5% has not been achieved, the Company continues to develop a variety of energy-saving projects and sets a 2026 target of reducing the consumption intensity by 5%.

Carbon Dioxide Equivalent Intensity with Electricity Consumption Converted into Carbon Dioxide Equivalent						
Resource	Unit	Plant	2022	2023	2024	2025
Electricity Consumption	CO2e	Taoyuan Plant I	10,046	8,304	9,428	8,233
		Taoyuan Plant II	60,138	56,982	56,280	51,712
		Pingzhen Plant	23,807	22,151	22,870	19,758
		Changshu Plant	67,007	66,706	62,880	58,091
		Thailand Plant				20,983
Total			160,998	154,144	151,458	158,777
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)			10.4	11.1	11.0	10.2
Target for Electricity Consumption Intensity			8%	5%	5%	5%
Performance			7.4%	1.5%	2.2%	9.1%

The plants in Thailand have been added into the statistics since 2025. In 2025, the overall carbon dioxide equivalent intensity of electricity consumption was 10.2 CO2e / NT$ 1,000,000 (Production Value), which was 9.1% lower than that in 2021, and has reached the target of reducing by 5%. The Company continues to reduce electricity consumption and expects to achieve the target of reducing by 5% in 2026.

- Green electricity usage and energy-saving equipment in 2025

a. Use of green electricity and related expenditures in 2025

Green Electricity Project	Region		
	Taiwan	China	Thailand
Consumption of solar power generation in the plant area (kwh)	264,929	3,824,397	282,515
Green electricity purchase (kwh)	961,291	55,439,000	-

b. Energy-saving equipment investment and energy-saving or carbon reduction estimates in 2025

Plant	Energy-saving equipment project	Quantitative data on energy saving or carbon reduction	
		Energy Saving (KWH)/year	Carbon Reduction (KG)/year
Taoyuan Plant	Project of modifying the dryer in Routers.	88,905	42,141
Taoyuan Plant	Energy saving improvement of aeration blowers in the C2-4 line.	16,416	7,781
Taoyuan Plant	Energy saving improvement of blow-off pressure regulator for drilling machine spindle in the drilling section 2.	19,008	9,041
Taoyuan Plant	Power saving of chilled water main pipe flow adjustment in the air conditioning system of building H.	50,976	24,163
Pingzhen Plant	Fan replacement of the cooling tower (P5- RF) in Plant P5.	31,104	14,743
Pingzhen Plant	Energy saving project for of replacement of the chiller (P5-01) in Plant P5.	1007,076	477,354
Changshu Plant	Energy saving improvement of aeration blowers in the C line of electroplating.	43,716	20,721
Changshu Plant	Energy saving improvement of intelligent control system for chillers in plant S1 and in plant S2-1	1,040,361	493,131
Changshu Plant	Energy saving project for wind pressure regulation and inverter frequency reduction in the plant-wide system for acid and alkali waste gas.	336,467	159,486
Thailand Plant	Replacement of 36W fluorescent tube (T8) with 8W LED (T8) tube.	44,045	20,877

5.4 Water Resource Management

Through the improvement of production processes and equipment, the efficiency of water usage is improved and the amount of recycled water is increased, thereby reducing the cost of water usage. The Company's manufacturing sites are mainly located in Taiwan and in China. Taoyuan Plant I, Taoyuan Plant II and Pingzhen Plant are all located in Taoyuan City, Taiwan. The water sources of plants and offices for Changshu Plant I and Changshu Plant II in Changshu, China and Thailand Plant in Thailand are 100% tap water.

The sources of tap water in the Taoyuan City are Danan Water Treatment Plant and Pingzhen Water Treatment Plant. Their water reservoir is in the Shimen Dam. Due to the geographical location and topographical characteristics, there are often problems such as uneven rainfall and reservoir siltation in the area of Shimen Dam, which cause water shortage from time to time. The PCB industry needs large water consumption so that the stability of water resources is very important to its production.

In China, the Changshu plants use tap water from the Third Water Treatment Plant of Changshu Sino French Water Co., LTD. and its water reservoir comes from the upstream of the Yangtze River. In Thailand, the Thailand plants use tap water from the Bangkadi Industrial Park, which originates from the upstream of the Chao Phraya River. Their water sources are sufficient and there are no water supply problems. Our usage does not affect the ecology of the water resource and have no impact on other purposes for the water source as well.

- Water sources for 2022-2026

Plant	Taoyuan Plant I	Taoyuan Plant II	Pingzhen Plant	Changshu Plant	Thailand Plant
Water Source	Danan Water Treatment Plant	Danan Water Treatment Plant	Pingzhen Water Treatment Plant	Changshu Sino French Water Co., LTD.	Bangkadi Industrial Park
Water Reservoir	Shimen Dam	Shimen Dam	Shimen Dam	Yangtze River	Chao Phraya River
Wastewater Plant	Ours	Ours	ORzone Environmental Technology Co., Ltd.	Ours	Ours

The distribution of rainfall in extreme climates around the world is extremely uneven, which is likely to cause regional and seasonal droughts, so that we can no longer ignore the problems of water utilization. We have been improving the usage of water

and adopt the practices of "reducing, recycling, and reusing" to enhance the efficiency of water usage.

The Company understands that water is not easy to come by. It should formulate reasonable plans of water consumption for equipment, continuously improve technology to reduce water consumption, enhance water efficiency by effective usage of water and implement water-saving projects to reduce water consumption. It is our responsibility to continuously improve the use of water resources to increase economic benefits and to reduce the impact on the environment.

But on the whole, the total water consumption in our group has not increased significantly in the past three years and its water consumption per unit of revenue has gradually declined. The water consumption intensity by NT$ 1 million of production value in 2023, 2024 and 2025 were 0.249 ML, 0.236 ML and 0.254 ML respectively. Compared to 2024, that in 2025 remained the same. Although there is no obvious downward trend, the Company still expects to achieve the target of reducing by 5% in 2026.

Due to the requirements of PCB production, the Company needs to use chemical substances in the manufacturing process, which consumes a lot of water. Based on the commitment of environmental conservation and of cherishing water resources, and on the approaches of "reducing, recycling, and reusing", each plant manages to implement a variety of projects to reduce water consumption and to recycle the used water. In order to improve the efficiency of water usage in the plants, water saving projects are mainly divided into three major categories: replacement of equipment in utilities, replacement of equipment in production and optimization of operations.

Water Consumption Intensity						
Resource	Unit	Plant	2022	2023	2024	2025
Water Consumption	1 ML	Taoyuan Plant I	97.4	73	70	65
		Taoyuan Plant II	1373.2	1301	1,270	1,303
		Pingzhen Plant	597.6	527	528	480
		Changshu Plant	1662.1	1559	1,381	1,421
		Thailand Plant				685
Total			3730.3	3460	3249.7	3953.5
ML / NT$ 1,000,000 (Production Value)			0.241	0.249	0.236	0.254
Target for Water Consumption Intensity			5%	5%	5%	5%
Performance			4%	1%	6%	-1%

Note: The base year for comparison is 2021.

In 2025, the overall carbon dioxide equivalent intensity of water consumption was

0.000059 CO2e / NT$ 1,000,000 (Production Value). Due to the inclusion of data from the Thailand plant in 2025, overall water consumption increased, failing to meet the target of reducing water consumption intensity by 5%. The Company continues to improve it and expects to achieve the target of reducing by 5% in 2026.

Carbon Dioxide Equivalent Intensity with Water Consumption Converted into Carbon Dioxide Equivalent						
Resource	Unit	Plant	2022	2023	2024	2025
Water Consumption	CO2e	Taoyuan Plant I	0.023	0.017	0.016	0.015
		Taoyuan Plant II	0.320	0.303	0.296	0.304
		Pingzhen Plant	0.139	0.123	0.123	0.112
		Changshu Plant	0.387	0.363	0.322	0.331
		Thailand Plant				0.160
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)			0.869	0.806	0.757	0.921
Target for Water Consumption Intensity			0.000056	0.000058	0.000055	0.000059
Performance			5%	5%	5%	5%
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)			4%	1%	6%	-1.1%

Note: The base year for comparison is 2021.

5.5 Air Pollution Management

The air pollutants generated in the production of printed circuit boards mainly include acid waste gas, alkaline waste gas and volatile organic waste gas. In our results of air pollution management, the total emissions of all pollutants in 2025 decreased compared with 2024, even though the emission of the Thailand plant was included in the statistics for 2025.

The Company has been managing to reduce the air pollutants emitted during production by taking such measures as changing raw materials, increasing the efficiency of collecting air pollutants at the processes of production and properly maintaining equipment for air pollution prevention that the levels of pollutants detected over the years were all lower than the criteria set by the laws and regulations of environmental protection.

In order to reduce more air pollutants emitted by production, in addition to setting up a variety of facilities for air pollution prevention and control, the Company has also actively carried out a lot of projects to improve air pollution prevention. The air pollutants emission intensity by NT$ 1 million of production value in 2023, in 2024 and in 2025 was 3.10 kg, 3.74 kg and 3.41 kg, which shows a downward trend.

- 2022-2025 Statistics of Air Pollutants Emission

Air Pollutants Emission and its Intensity						
Pollutant	Unit	Plant	2022	2023	2024	2025
Nitrogen oxides	kg	Taoyuan Plant I	0.0	0.0	0.0	0.0
		Taoyuan Plant II	1,053.2	996.7	821.4	907.4
		Pincheng Plant	1,342.1	1,347.1	1,180.7	1,219.0
		Changshu Plant I	1771.0	683.6	164.5	296.2
		Thailand Plant	-	-	-	0.0
	Total		4,166.3	3,027.4	2,166.6	2,422.6
	kg / NT$ 1,000,000 (Production Value)		0.27	0.22	0.16	0.18
Sulfur oxides	kg	Taoyuan Plant I	0.0	0.0	0.0	0.0
		Taoyuan Plant II	0.0	0.0	0.0	0.0
		Pincheng Plant	0.0	0.0	0.0	0.0
		Changshu Plant I	0.0	0.0	0.0	0.0
		Thailand Plant	-	-	-	0.0
	Total		0.0	0.0	0.0	0.0
	kg / NT$ 1,000,000 (Production Value)		0.00	0.00	0.00	0.00
Volatile Organic Compounds	kg	Taoyuan Plant I	22,275.3	19,289.4	20,040.9	18,994.5
		Taoyuan Plant II	12,446.3	9,736.1	7,820.2	9,090.9
		Pincheng Plant	12,861.5	5,112.8	12,601.9	3,746.7
		Changshu Plant I	2950.0	2,026.7	5,610.4	9,085.8
		Thailand Plant	-	-	-	N/A
	Total		50,533.1	36,165.1	46,073.4	40,917.9
	kg / NT$ 1,000,000 (Production Value)		3.27	2.60	3.34	2.97
Suspended Particles	kg	Taoyuan Plant I	5.0	6.2	6.0	6.8
		Taoyuan Plant II	3,076.0	2,742.9	2,267.6	2,730.1
		Pincheng Plant	37.3	37.0	33.6	29.7
		Changshu Plant I	722.1	1,063.8	1,012.7	823.0
		Thailand Plant	-	-	-	0.0
	Total		3,840.3	3,849.9	3,319.9	3,589.5
	kg / NT$ 1,000,000 (Production Value)		0.25	0.28	0.24	0.26

5.6 Wastewater Management

The waste water from production and from domestic sewage, which are produced by various plants in the Company, are divided into separate pipes and collected separately. After having been properly treated by appropriate waste water treatment and controlled by a series of measurements to meet the discharging requirements, they will be directly discharged to receiving water or sewage treatment centers in industrial areas according to laws and regulations.

After having been treated by a high-concentration pretreatment system, biological oxidation treatment, chemical coagulation treatment, sand filtration and activated carbon purification, the treated water of our Taoyuan Plant I and Taoyuan Plant II are discharged into Dakeng Creek or Wayao Creek and finally flow into Nankan River. The treated water of our Pingzhen Plant, after having been treated by a high-concentration pretreatment system, biological oxidation treatment and chemical coagulation treatment, are discharged into the sewage treatment center of Pingzhen Industrial Park. Our Changshu plants has a dedicated waste water treatment plant which discharges the treated water to Dawengjiang after having treated them by a high-concentration pre-treatment system, an A2O system, a chemical coagulation system and a tertiary treatment system. Relevant water quality conditions are uploaded to the website of the local environmental protection agency in real time in accordance with the regulations of the local environmental protection agency and are available for public inspection.

In 2025, the volume of the treated water discharged from our plants in Taiwan, in China and in Thailand were around 1.68 million, 1.11 million and 0.59 million tons respectively, accounting for 50%, 33% and 17% of our total discharge. The average wastewater discharge intensity by NT$ 1 million of production value in 2023, in 2024 and in 2025 are 204.0 m3, 195.3 m3 and 214.8 m3 respectively. Our Taoyuan Plants and Pingzhen Plant have also cooperated with environmental protection agencies and the sewage treatment center in Pingzhen Industrial Park to implement total discharge control or voluntary discharge reduction to decrease the loading of sewage treatment. In addition to complying with regulations, we have adopted stricter standards to manage copper residue and ammonia nitrogen in the discharged water in order to reduce the pollution and the impact on the receiving water and to achieve the goal of environmental friendliness.

Volume and Intensity of Wastewater Discharge						
Plant	Receiving Water	Unit	2022	2023	2024	2025
Taoyuan Plant I	Wayao Creek	m^3	94,033	69,158	70,814	63,064
Taoyuan Plant II	Wayao Creek		1,282,016	1,211,281	1,189,809	1,212,204
Pingzhen Plant	Pingzhen Sewage Treatment Center		389,366	421,714	393,663	400,658
Changshu Plants	Dawengjiang		1,189,268	1,135,116	1,036,152	1,114,762
Thailand Plant	Sewage Treatment Center in the Bangkadi Industrial Park					548,049
Total			2,954,683	2,837,269	2,690,438	3,338,737
1,000 m^3 / NT$ 1 million of Production Value			191.0	204.0	195.3	214.8

Furthermore, in order to confirm the results of waste water treatment, we actively review and improve the waste water pollution prevention and control system in our plants. Currently, the discharge levels of our plants in Taiwan and in China are maintained far better than the required criteria of local regulations.

The following table shows the water quality measured by our plants on a regular basis in 2025. All of them meet the national criteria for the discharged water.

Water Discharge Criteria and Our Plants' Status										
Monitoring Items	Taoyuan Plant I		Taoyuan Plant II		Pingzhen Plants		Changshu Plants		Thailand Plant	
	Criteria	Status	Criteria	Status	Criteria	Status	Criteria	Status	Criteria	Status
Discharge Volume (million tons / year)	0.53	0.06	2.55	1.21	0.65	0.40	2.23	1.11	0.55	0.63
pH	6~9	7.52	6~9	7.38	5~9	7.14	6~9	7.69	5.5~9.0	7.50
Copper (mg/l)	1.5	0.29	1.5	0.72	1.5	0.34	0.3	0.16	≤2.0	1.54
COD (mg/l)	120	29.55	120	47.83	400	100.00	50	29.07	≤750	44.80
BOD (mg/l)	50	9.18	50	10.58	-	NA	-	NA	≤500	26.00
Suspended Solids (mg/l)	50	5.59	50	4.32	100	7.82	30	7.67	≤200	3.30
Ammonia Nitrogen (mg/l)	30	5.22	T2-1: 19 T2-2: 30	6.00	30	20.00	5	4.72	N/A	N/A

The average wastewater discharge in 2025 is within the criteria for all monitoring items required by the government.

- Taoyuan Plant

Plant		T1			Chang-Jung		
Total Discharge (tons)		32,547			30,517		
Items	Unit	Criteria	Average	Total Discharge (tons)	Criteria	Average	Total Discharge (tons)
Water Temperature	℃	20~30	26.68	-	20~30	24.05	-
pH	-	6~9	7.40	-	6~9	7.40	-
Water volume	CMH	-	40.00	-	-	40.00	-
BOD	mg/L	50	21.13	0.69	50	5.47	0.17
COD	mg/L	120	63.65	2.07	120	16.63	0.51
SS	mg/L	50	8.08	0.26	50	3.80	0.12
Fluoride Salt	mg/L	15	0.15	0.00	15	0.15	0.00
Nitrate Nitrogen	mg/L	50	7.46	0.24	50	0.78	0.02
Boron	mg/L	5	0.10	0.00	5	0.03	0.00
Chromium and its Compounds	mg/L	1.5	0.00	0.00	1.5	0.00	0.00
Copper	mg/L	1.5	0.25	0.01	1.5	0.19	0.01
Nickel	mg/L	0.7	0.01	0.00	0.7	0.00	0.00
Zinc	mg/L	3.5	0.98	0.03	3.5	0.10	0.00
Molybdenum	mg/L	0.6	0.03	0.00	0.6	0.03	0.00
Hg	mg/L	0.005	Exemption	0.00	0.005	0.00	0.00
Tin	mg/L	2.0	0.00	0.00	2.0	0.00	0.00
Ammonia Nitrogen	mg/L	75	9.84	0.32	75	1.17	0.04
Hexavalent Chromium	mg/L	0.5	Exemption	0.00	0.5	Exemption	0.00
Cadmium	mg/L	0.03	Exemption	0.00	0.03	Exemption	0.00
Arsenic	mg/L	0.5	Exemption	0.00	1.0	Exemption	0.00
Lead	mg/L	0.5	0.01	0.00	0.5	Exemption	0.00
Cyanide	mg/L	1.0	Exemption	0.00	1.0	Exemption	0.00

Plant		T2-1			T2-2		
Total Discharge (tons)		439,302			773,111		
Items	Unit	Criteria	Average	Total Discharge (tons)	Criteria	Average	Total Discharge (tons)
Water Temperature	℃	20~30	29.35		20~30	29.25	
pH	-	6~9	7.43		6~9	7.38	
Water volume	CMH	-	140.00		-	140.00	
BOD	mg/L	50	13.78	6.05	50	10.25	7.92
COD	mg/L	120	50.00	21.97	120	45.45	35.14
SS	mg/L	50	3.70	1.63	50	5.63	4.36
Fluoride Salt	mg/L	15	0.15	0.07	15	0.15	0.12
Nitrate Nitrogen	mg/L	50	8.70	3.82	50	7.81	6.03
Anionic Surfactant	mg/L	5	0.00	0.00	5	Exemption	0.00
Boron	mg/L	5	0.00	0.00	1.5	0.07	0.05
Chromium and its Compounds	mg/L	1.5	0.00	0.00	1.5	0.00	0.00
Copper	mg/L	0.5	0.01	0.00	0.5	0.00	0.00
Nickel	mg/L	3.5	0.01	0.01	3.5	0.01	0.01
Zinc	mg/L	2.0	0.00	0.00	2.0	0.00	0.02
Molybdenum	mg/L	0.005	0.00	0.00	0.5	0.00	0.00
Hg	mg/L	0.03		0.00	1.0	0.00	0.00
Tin	mg/L	0.5	0.00	0.00	0.03	0.00	0.00
Ammonia Nitrogen	mg/L	19	5.47	2.40	30	6.52	5.04
Hexavalent Chromium	mg/L	0.5	Exemption	0.00	0.5	Exemption	0.00
Cadmium	mg/L	1.5	Exemption	0.00	0.03	0.00	0.00
Arsenic	mg/L	0.5	Exemption	0.00	0.7	0.00	0.00
Lead	mg/L	0.6	0.03	0.01	0.6	0.03	0.02
Cyanide	mg/L	0.005	0.00	0.00	0.005	Exemption	0.00
Manganese	mg/L	-	-	-		Exemption	0.00

- Pingzhen Plant

Plant		P1			P5		
Total Discharge (tons)		48,503			346,294		
Items	Unit	Criteria	Average	Total Discharge (tons)	Criteria	Average	Total Discharge (tons)
Ammonia Nitrogen	mg/L	30	8.06	0.39	30	18.67	6.42
COD	mg/L	400	124.73	6.09	400	126.75	43.6
Ph	-	5~9	7.82	-	5~9	7.31	-
Copper and its Compounds	mg/L	1.5	0.16	0.01	1.5	0.42	0.14
Suspended Solids	mg/L	100	12.15	0.62	100	3.92	2.43

- Changshu Plants

Plant		Changsu		
Total Discharge (tons)		1,114,762		
Items	Unit	Criteria	Average	Total Discharge (tons)
Ammonia Nitrogen	mg/L	25	4.72	4.95
COD	mg/L	100	29.07	31.52
Ph	-	6-9	7.69	-
Copper and its Compounds	mg/L	0.5	0.16	0.17
Suspended Solids	mg/L	70	7.67	8.59
Total Phosphorus	mg/L	1	0.13	0.14
Total Nitrogen	mg/L	35	13	14.13
Formaldehyde	mg/L	2	0.02	0.02
Cyanide	mg/L	0.5	0.0028	0.0032
Nickel and its Compounds	mg/L	0.5	0.03	0.00005
Silver and its Compounds	mg/L	0.3	0.02	0.00005
Tin and its Compounds	mg/L	2	0.0053	0.0052

5.7 Waste Management

In order to achieve sustainable resources recycling, the Company's principle of waste treatment is to give priority to reuse in the factories and reducing the use of raw materials. The resources which cannot be reused in the factories will be sent to recycling facilities. In the end, those which cannot be recycled will be treated with incineration or other treatments. We have been managing to actively move towards the goal of green industry. The wastes needed to be cleaned up must be clearly classified first, and then be commissioned to the companies obtaining the waste clearance and disposal permission in accordance with the Waste Disposal Act. All commissioned companies are required to have obtained the waste clearance and disposal permission. Those companies should be under strict selection procedures before the commissions and their performance should be subject to uncompromising audits. Following the correct procedures of clearance and disposal of the wastes, we will file the wastes clearance declaration before their removal, classify them during their removal, and obtain proper disposal documents after their treatment.

The types of waste are divided into two categories: general industrial waste and hazardous industrial waste. Whether it is general industrial waste or hazardous industrial waste, we gradually enhance the recycling methods to reduce the impact on the environment.

Their volume in the past five years is as follows:

Categories		Treatment	2021		2022		2023		2024		2025	
			KG	KG/M²	KG	KG/M²	KG	KG/M²	KG	KG/M²	KG	KG/M²
Taiwan	General	Incineration & Physical Treatments	3,309,640	2.03	2,926,678	2.09	1,970,341	1.59	2,695,566	2.26	2,567,586	2.14
		Recycling	4,293,658	2.64	3,919,469	2.80	3,502,865	2.83	4,289,993	3.60	4,097,384	3.42
	Hazardous	Incineration & Physical Treatments	1,391,745	0.85	1,049,074	0.75	1,049,074	0.85	106,405	0.09	97,628	0.08
		Chemical Treatments & Stabilization	6,625,450	4.07	4,946,900	3.54	4,946,900	4.00	5,142,102	4.31	5,011,123	4.18
		Recycling	12,330,438	7.57	11,319,003	8.09	10,053,561	8.13	9,763,656	8.18	9,464,312	7.89
China	General	Incineration & Physical Treatments	588,000	0.24	586,000	0.34	676,000	0.42	470,000	0.31	450,000	0.29
		Recycling	2,743,000	1.12	2,185,000	1.29	2,109,000	1.30	2,254,000	1.49	2,278,000	1.47
	Hazardous	Incineration & Physical Treatments	668,000	0.27	644,000	0.38	534,000	0.33	657,000	0.44	622,000	0.40
		Chemical Treatments & Stabilization	-	-	-	-	-	-	-	-	-	-
		Recycling	20,379,000	8.29	16,827,000	9.90	16,654,000	10.23	15,902,000	10.54	16,786,000	10.85
Thailand	General	Incineration & Physical Treatments	-	-	-	-	-	-	-	-	-	-
		Recycling	90,900	0.07	763,500	0.88	341,520	0.49	258,680	0.33	270,160	0.32
	Hazardous	Incineration & Physical Treatments	1,278,530	1.03	804,200	0.93	850,440	1.22	1,315,070	1.68	1,562,890	1.84
		Chemical Treatments & Stabilization	-	-	-	-	-	-	-	-	-	-
		Recycling	3,136,550	2.53	6,839,830	7.90	2,010,330	2.89	2,936,150	3.74	3,557,450	4.19

By increasing the recycling rate of waste, the consumption of raw materials can be reduced, thereby reducing operating costs and environmental impact.

Long-term goals (2026)	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement	Target for 2025	Target achievement
KPI 1: Maintaining the recycling rate of hazardous industrial waste above 90%.	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V
KPI 2: Maintaining below 5% the output of general industrial waste that cannot be reused.	Maintaining below 1% the output of general industrial waste that cannot be reused.	V	Maintaining below 2% the output of general industrial waste that cannot be reused.	V	Maintaining below 3% the output of general industrial waste that cannot be reused.	V	Maintaining below 4% the output of general industrial waste that cannot be reused.	V

5.8 Environmental Expenditure

The Company actively implements the ISO 14001 management system and responds to sustainable development requirements. The capital expenditures related to the above items in Taiwan and in China in 2024 were NT$ 21.26 million and NT$ 5.75 million respectively, accounting for 2.6% and 4.7% of our total capital expenditure of the Company. Those in Taiwan and in Thailand in 2025 were NT$ 6.95 million and NT$ 49.93 million respectively, accounting for 0.9% and 13.8% of our total capital expenditure. The amount of that in 2025 is more than that in 2024. We still continue to look for and focus on new technologies and approaches to optimize the equipment and projects for energy conservation, water conservation and pollution prevention in our plants.

Items	2023		2024		2025		
	Taiwan	China	Taiwan	China	Taiwan	China	Thailand
Total Capital Expenditure (NT$ in millions)	30,270	9,016	82,614	12,184	75,197	16,753	36,061
Capital Expenditure of Energy Conservation, Water Conservation and Pollution Prevention (NT$ in millions)	7,847	708	2,126	575	695	-	4,993

Note: Exchange Rate: 1CNY：4.4NTD；1THB：0.99NTD

5.9 Use of Recycled Materials and Green Product Management

a. Compliance with laws and regulations

The Company actively follows the trend of green environmental protection and conforms to our customers' requirements of green products, and takes such approaches as a full participation of all employees and a comprehensive implementation of green products in the manufacturing and maintaining. We have formulated "Hazardous Substance Management Procedure ", and manages suppliers, raw materials and product quality accordingly to ensure that products meet relevant international standards on requirements of hazardous substances management (such as: RoHS, REACH, California's Proposition 65, etc.), which are our customers' requirements as well. We have achieved 100% compliance with laws and regulations in 2025.

2025	Number of Cases	Compliance Rate
Compliance Risk Assessment	35	100%

b. Hazardous Substance Management

In order to effectively manage the implementation of suppliers' green products approaches, we compulsorily require suppliers to provide such documents as "Warranty of Non-Use of The Hazardous Substances" and "The Activity in Compliance with REACH Regulation" and other surveys and commitments. We also commission third party inspection organizations to provide reports to verify whether there are hazardous substances. In order to avoid contamination of raw materials, packaging materials and finished printed circuit boards during transportation or production, we also arrange for XRF testing of raw materials, packaging materials and finished goods every month.

c. Actions of Green Products Management

Item	Subitem	Achievement Rate
Commitment/ Declaration Signing Completion Rate	Warranty of Non-Use of The Hazardous Substances Signed by Suppliers	100%
	Declaration of Environmental And Occupational Health And Safety Management System	100%
Questionnaire Completion Rate	The Activity in Compliance with REACH Regulation	100%
	Supplier Hazardous Substance Questionnaire	100%
XRF Inspection Pass Rate	Raw Materials/Packaging Materials	100%
	Final Product	100%
Third-Party Inspection Report Pass Rate		100%

In addition, for raw material suppliers, we conduct regular audit plans every year. For suppliers with audit deficiencies, we will provide specific improvement suggestions and time limit for correction. In order to maintain better mutual understanding and good interaction with our supplier, we will hold seminars and training programs for our supplier from time to time and provide multiple and timely communication channels, such as: Email, telephone or face-to-face communication. We have established a dedicated unit for a direct contact to enhance our suppliers' better understanding of green products.

5.10 Promotion of Circular Economy

The Company has been effectively managing waste generated during operations, recycling and outsourcing it appropriately, continuously promoting waste reduction within the plants, increasing waste recycling rates in order to avoid resources wasting and environmental pollution and to achieve the advantages of a circular economy.

Firstly, it has been promoting improvements on process technology to reduce raw material usage and waste generation. Through project management and data analysis, it enhances equipment and production capacity efficiency, reduces waste at the source, and improves resource utilization efficiency. It also promotes recycling technology improvements to increase recycling rates and establish a circular economy.

It not only reduces waste disposal costs and lowers operating costs, but also promotes the transformation of waste into useful resources. This generates three major benefits: waste reduction, reduced energy consumption and operating costs in waste disposal, and creating revenue from waste recycling and resource recovery.

The Company continues to promote waste reduction plans and strengthen waste recycling and reuse. For details on implementation status, annual quantitative management targets in the future, measures to achieve targets, and achievement status, please refer to ”5.7 Waste Management”.

5.10.1 Future plans to enhance waste reduction and resource recycling in manufacturing processes, as well as related environmental expenditures

a. Future Response Measures

(a) Strengthening Resources Recovery

(1) The scrapped materials of printed circuit boards are reused or resold as much as possible.

(2) Scrapped boards and waste sludge are recycled to extract copper by professional recyclers.

(3) Set up copper powder recycling machines to make 100% of the washing water of each process be recycled and reused, greatly reducing the water consumption.

(4) Strengthen the recovery of other reusable materials.

(b) Enhancing Waste Reduction in the Manufacturing

(1) The PTH process of Pingzhen Plant fully adopts the black hole process to greatly reduce wastewater.

(2) Expand the copper powder recycling machines to reduce the volume of

wastewater by recycling water resources.

(3) Promote silver through-hole products to reduce chemical pollution of electroplating.

(c) Expanding Pollution Prevention Equipment

(1) Upgrade the wastewater treatment equipment of Tao-Yuan Plant.

(2) Add exhaust scrubber systems to make the exhaust gas emission meet the national emission standards.

(3) Strengthen the diversion system of factory drainage to let the wastewater containing high COD pool together for intensive special treatment in order to meet national discharge standards.

(d) Responding to the EU Directives on Restriction of Hazardous Substances

Since July 1, 2006, the European Union has imposed restrictions on electronics sold to EU countries. All the electronic and electrical products in the lists cannot contain six hazardous substances regulated in RoHS (The Restriction of Hazardous Substances in Electrical and Electronic Equipment (ROHS) Directive (2002/95/EC)) when they enter the European market.

In recent years, the Company has been taking environmental protection as its own responsibility. It has introduced and widely used environmentally-friendly materials and lead-free processes. Therefore, this limited usage in the directives has little impact on the Company. And environmental protection measures taken by the Company earlier than the directives has also brought more business opportunities to the Company.

b. Budget of Environmental Investment

Reducing the impact of the manufacturing on the environment and enhancing environmental protection has become the trends of the world. The Company continues to implement the environmental management system, and plans to invest NT$ 28,574 thousand in 2026 to upgrade the pollution prevention equipment, to reduce the impact of the manufacturing on the environment, and then to improve the Company’s corporate image and competitiveness. Doing a good job in environmental protection is a world trend. The Company actively invests in environmental protection. Although it has a slight impact on earnings, it has won the appraisal of foreign customers, thus strengthening market competitiveness.

5.11 Biodiversity

Biodiversity conservation contributes to climate change mitigation and adaptation, and has a positive impact on global agricultural development, food security, public health, and sustainable economic development. Therefore, in accordance with the spirit of the United Nations' Convention on Biological Diversity, the Company has made the following commitment. We aim to achieve the goals of protecting biodiversity, ensuring its sustainable use, and ensuring the equitable and reasonable distribution of the benefits derived from the use of genetic resources, thereby fulfilling UN Sustainable Development Goals (SDGs), including SDG 6 (Clean Water and Sanitation), SDG12 (Responsible Consumption and Production), SDG13 (Climate Action), SDG14 (Life Below Water), SDG15 (Life on Land), and SDG17 (Partnerships for the Goals).

The Company commits to the following:

1. We ensure that our operations comply with international, national, and local biodiversity laws.
2. We manage to avoid the destruction of endangered and protected species and their habitats through our operations.
3. We will not engage in development or construction in legally protected areas of significant biodiversity.
4. We will actively invest in the conservation of legally protected biodiversity areas.
5. We will not convert areas of high conservation value.
6. Services and products used in our operations will not use threatened or endangered species listed on the IUCN Red List of Threatened Species or the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).
7. We will not purchase goods from suppliers who cause biodiversity loss or illegal logging when we have known their violation.
8. We will support biodiversity conservation actions or initiatives.
9. We will explore opportunities to contribute to natural carbon sinks (including the mechanisms by which ecosystems such as forests, soil, and oceans naturally absorb and store carbon dioxide).
10. We will promote biodiversity risk assessment and management by using appropriate tools, such as Mitigation Hierarchy (including Avoid, Minimize, Restore/Rehabilitate and Offset), to achieve "Net Positive Impact" or "No Net Loss".
11. We respect the right of Free, Prior and Informed Consent of Indigenous Peoples.
12. We will encourage our suppliers to participate in this commitment to jointly protect biodiversity.

To concretely implement the above commitments, the Company has implemented the following measures in 2025:

1. Operational impact reduction: Reduce wastewater discharge, decrease water resource dependence, and improve the efficiency of circular resource use. Please refer to “5.4 Water Management”, “5.6 Waste Water Management”, “5.8 Environmental Expenditure”, “5.10 The Promotion of Circular Economy”, and “5.10.1 Future plans to enhance waste reduction and resource recycling in manufacturing processes, as well as related environmental expenditures”.
2. We have been promoting the digitalization of processes. By 2025, our paper consumption has decreased by 1.3% compared to the previous year.
3. We collaborated with TPCA Environment Foundation (TPCF) to conduct environmental sustainability lectures for students, enhancing their environmental awareness and attitudes.
4. We organized employee to conduct beach cleanups to reduce marine pollution from waste.

6. Partner Collaboration

Customers and suppliers are not only important partners in our business operations, but also important partners who encourage each other in the process of promoting sustainable development. We look forward to working with customers and suppliers to create a sustainable and responsible supply chain.

6.1 Customer Relationship Management

6.1.1 CRM philosophy

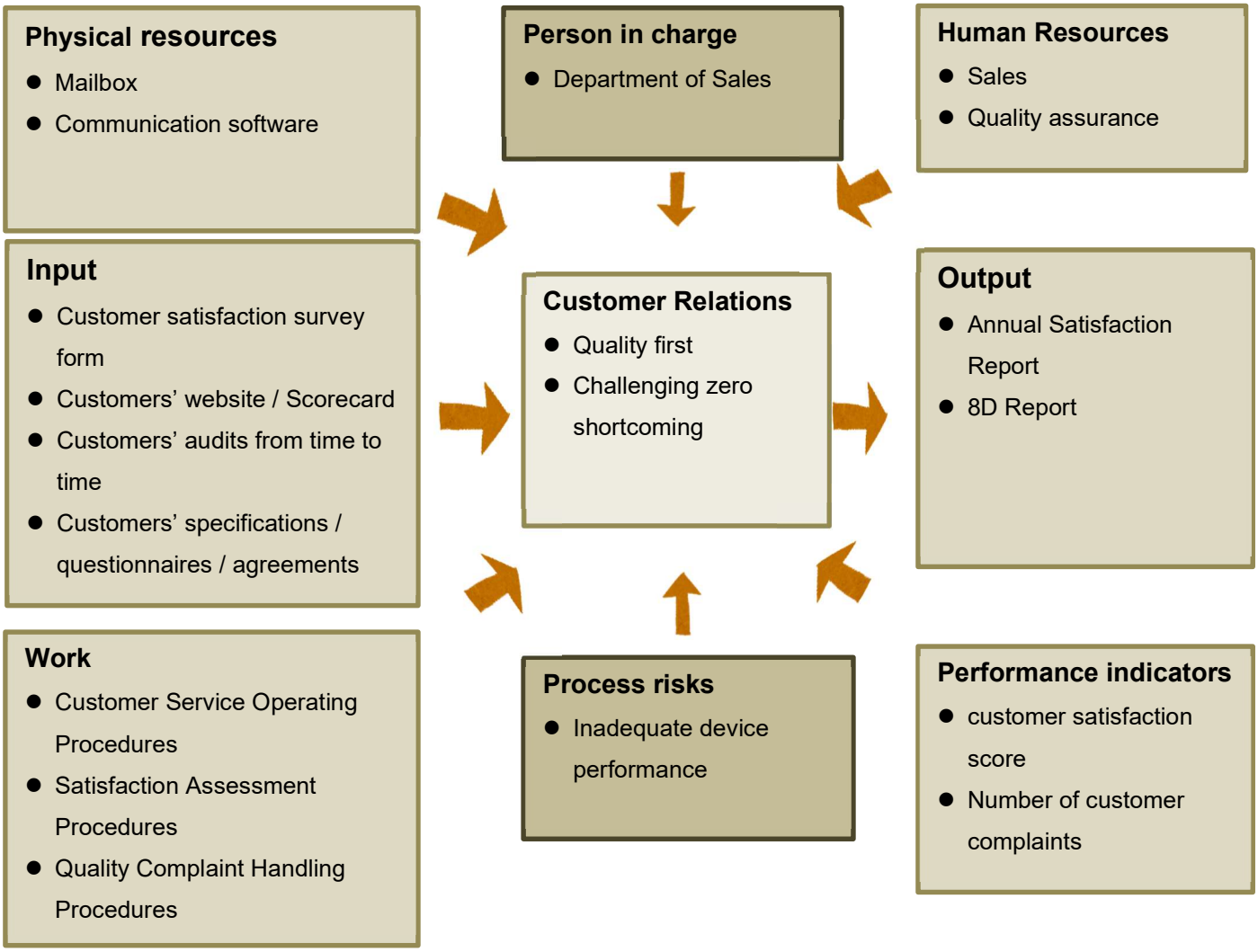
We are committed to becoming the best partner for long-term cooperation with our customers. We use innovative technology and smart services to meet customers' needs in real time. We have been providing high value-added products and solutions to more than 200 customers around the world.

We have been in the PCB industry for many years and have profound technical capabilities, expansive global production bases and smart productivity to build high-efficiency, high-quality, and highly flexible customer services. Under the dual-axis transformation strategy, in which we integrate software and hardware as well as upstream and downstream, we respond to market changes and customer needs quickly and provide customers with multiple customized applications, innovative and high-quality products and total solutions.

6.1.2 Customer service and customer relationship management

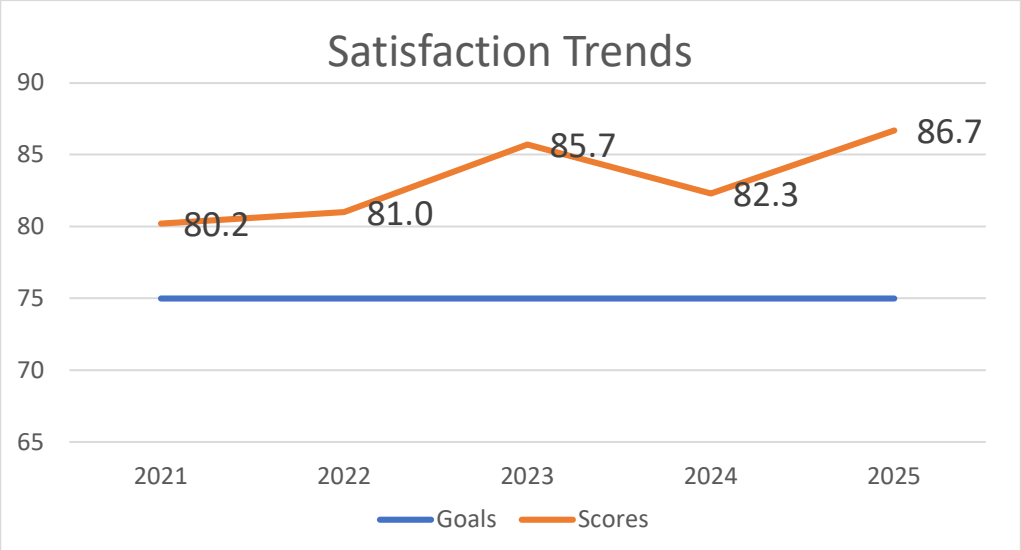
We have been managing to grasp customer needs through various communication channels and providing the most comprehensive services. In order to improve customer service, in addition to information from customer websites and the scorecard sent by customers regularly/irregularly, we also conduct annual customer satisfaction analysis which is reviewed and improved in meetings. And customer satisfaction is an important indicator of performance appraisal, which is under regular monitoring and timely improvement to enhance the satisfaction of various services.

Customer service and customer relationship management

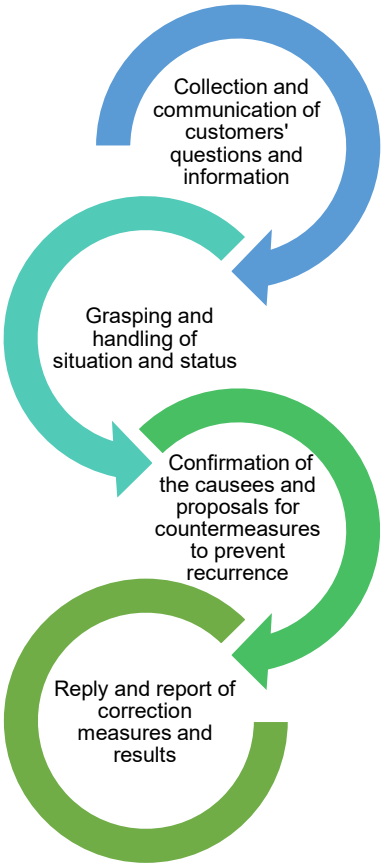


6.1.3 Satisfaction survey

In order to improve customer service, the Company regularly conducts satisfaction surveys every year. Through the survey, it confirms the degree of customer concern about various issues such as quality, service, technical service, hazardous substance status and delivery. It proposes a review report and an improvement plan based on the survey results. In 2025, the overall score for customer satisfaction was 86.7 and there was no violation of customer service regulations.

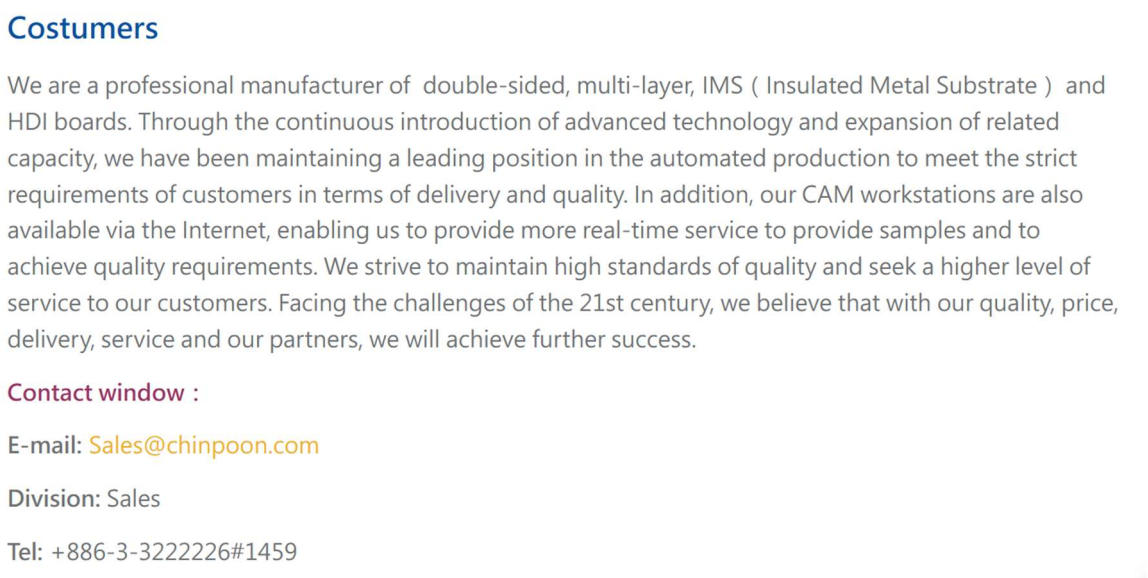


6.1.4 Customer complaint handling



In order to continuously improve quality and technology, the Company regards customer complaints as one of the driving forces for continuous improvement. In this regard, we have a comprehensive mechanism of handling customer complaints, which ensures that customer feedback can be effectively communicated, processed and responded to. The severity of the impact on customers is divided into two categories, Major or Minor, which determines what level of supervisors will be notified and in charge of handling this complaint. We hope to allocate the most effective resources so that all customer feedback and complaints can be handled and responded to in the most perfect manner.

The Company's official website (https://www.chinpoon.com/stakeholder) includes a contact window for customer complaint as follows:



Costumers

We are a professional manufacturer of double-sided, multi-layer, IMS (Insulated Metal Substrate) and HDI boards. Through the continuous introduction of advanced technology and expansion of related capacity, we have been maintaining a leading position in the automated production to meet the strict requirements of customers in terms of delivery and quality. In addition, our CAM workstations are also available via the Internet, enabling us to provide more real-time service to provide samples and to achieve quality requirements. We strive to maintain high standards of quality and seek a higher level of service to our customers. Facing the challenges of the 21st century, we believe that with our quality, price, delivery, service and our partners, we will achieve further success.

Contact window :

E-mail: Sales@chinpoon.com

Division: Sales

Tel: +886-3-3222226#1459

6.1.5 Customer Rights Protection Management Policy

The Company has formulated a customer service management policy in 2005. To promote customer relations and communication, regular and irregular meetings and visits, as well as quarterly and monthly performance reviews or audits, are used to establish a good cooperative relationship and achieve consistent and cooperative synergies in the planning of short-, medium- and long-term development goals and social responsibilities of both parties. In order to serve customers nearby, customer service offices are set up in Taiwan, Japan, the United States and other regions, and dedicated service windows are set up to support both parties in the implementation of planning such as environmental management, social responsibility and hazardous substances control.

In addition to B2B communication through the Company's website, the Company also has a "Quality Complaint Handling Procedure", requiring relevant departments to reply

to customers within 24 hours after receiving customer complaints and provide preliminary analysis reports within 7 working days. The Company's preliminary analysis report response rate for customer complaints in 2025 reached 100% on time.

6.2 Sustainable Supplier Management

6.2.1 Supply chain overview

The Company's suppliers are divided into five main categories: raw material suppliers, equipment suppliers, waste clearance and disposal service providers, contractors (such as security companies, corporate catering providers) and freight forwarders. Among them, raw material suppliers are the most important. For those suppliers that provide the main raw material for our production, we have established a sound administration system to ensure their quality and their ESG performance to achieve corporate social responsibility, to avoid financial risk, to not use conflict minerals and to be a going concern in order to comply with the corporate obligation to sustainable development and establish good partnerships with suppliers at the same time. We manage to grasp the risks related to our suppliers' ESG, to strengthen audit and management on them, to provide guidance and assistance for their improvements, and to collaboratively drive the overall supply chain towards a sustainable development in the future.

The Company is committed to integrating sustainability principles into procurement decisions and supply chain management. In addition to considering conventional procurement metrics such as quality, cost, and delivery time, we also prioritize the impact on labor rights and environmental protection, working with suppliers to build a sustainable supply chain. We have specifically formulated a "Supplier Management Manual," which explicitly requires suppliers to adhere to ESG governance principles and “to ensure cyber security, prevent the leakage of confidential and private information, and respect intellectual property rights”. Compliance with these requirements is considered as one of the factors in our procurement decision-making process.

6.2.2 Supply Chain Management

6.2.2.1 Local procurement

The Company encourages local procurement of raw materials to reduce unnecessary air and sea transportation costs, and to reduce the carbon footprint generated during transportation. In addition to fulfilling the environmental protection responsibility of energy saving and carbon reduction, it also directly reduces procurement costs. Therefore, each manufacturing site has a dedicated procurement unit responsible for the selection and management of local suppliers. Whether in Taiwan or in China, the proportion of local procurement is high and all beyond 70%. The 2023~2025 statistics are as follows:

Items	2023		2024		2025		
Region	Taiwan	China	Taiwan	China	Taiwan	China	Thailand
Proportion of local suppliers	70%	70%	72%	90%	72%	91%	50%
Number of main suppliers	58	58	58	39	59	44	22
Number of new suppliers	0	0	1	0	1	0	15

6.2.2.2 Selection and approval of new suppliers and new materials

For the development of new raw materials, new suppliers or old suppliers' products that are different from those produced in the past, their evaluation will follow "Operational Procedures for Evaluation and Approval of Raw Materials Suppliers and their Products". A prospective supplier is required to at least acquire a certificate of ISO 9001 and is encouraged to obtain a certificate of ISO 14001 and of ISO 45001. In addition to requirements of having passed our on-site audit, got procurement capability, possessed enough production capacity and established control system to manage the hazardous substances, , etc., our prospective suppliers should meet the requirements of having established proper measures to protect the environment, human rights, labor safety and labor health and to implement corporate sustainable development. And then they must meet the further requirements of having installed a control system to enhance labor safety and health, not used child labor, not violated labor rights, fostered ethical management, and signed the relevant commitment letter, etc. before they can become one of our suppliers.

Items		Completion Rate
Agreements and Commitments	Purchase Contract	100%
	Quality Agreement	100%
	Aerospace Quality Management System Declaration	100%
	RBA Compliance Commitments	100%
	Declaration of Minerals Conflict-Free	100%
Surveys	CMRT	100%

Due to the structure and types of products, the Company has a large number of suppliers. In order to implement effective supplier management, risk assessment is conducted every year based on the overall performance of suppliers. Suppliers whose risk level meets the standard must provide improvement measures and participate in improvement meeting.

The completion rate of supplier risk assessment in 2025 is as follows:

Year	Region	Number of suppliers	Completion Rate
2025	Taiwan	34	100%
	China	43	100%
	Thailand	39	100%

6.2.2.3 Audit on Suppliers' Sustainability

Based on the audited items of material risk and annual risk assessment stipulated in the Company's "Operational Procedures for Evaluation and Approval of Raw Materials Suppliers and their Products" and "Operational Procedures for Suppliers Management", we adopt the "Raw Material Suppliers Survey and Evaluation Table" to conduct the yearly assessments on raw material suppliers to reduce risk through preventive measures.

Suppliers Audit Pass Rate in 2025

Region	Number of Audited Suppliers	Pass Rate
Taiwan	58	100%
China	43	100%
Thailand	1	100%

The audit checklist includes quality system management, environmental & occupational health and safety management, hazardous substance management and RBA compliance. The statistics of audit deficiencies is as follows:

2025	Taiwan		China		Thailand	
	No. of Items	Ratio	No. of Items	Ratio	No. of Items	Ratio
Quality System Management	71	93%	90	98%	3	75%
Environmental & Occupational Health and Safety Management	5	7%	0	0%	1	25%
Hazardous Substance Management	0	0%	2	2%	0	0%
RBA Compliance	0	0%	0	0%	0	0%
Total	76	100%	92	100%	4	100%

For details regarding the verification of suppliers' cyber security and privacy protection, please refer to "3.2.3.5 Supplier Policies and Verification Regarding their Performance on Cyber Security and Privacy Protection".

6.2.2.4 Human Rights Due Diligence Procedure for Our Suppliers and its Implementation

As the global society places increasingly stringent requirements on companies to prioritize sustainable development and human rights protection, the electronics industry, as a key industry with high globalization and intensive supply chain, faces greater expectations regarding responsibility to protect human rights from international regulations, customers, and the general public. To comply with relevant standards such as the “UN Guiding Principles for Business and Human Rights” and the “Responsible Business Alliance Code of Conduct”, the Company actively promotes a human rights due diligence procedure, establishing a systematic process for risk identification, prevention, and response. This report describes the Company's achievements in managing issues on supplier human rights, including the identification and assessment of potential human rights risks, mitigation measures, stakeholder communication, and future directions for continuous improvement. Through the implementation of human rights due diligence, the Company aims to deepen respect for and protection of diverse stakeholders, including suppliers and their employees, continuously strengthen human rights resilience within value chain of the electronics industry, and fulfill its corporate social responsibility.

- Scope of Investigation: first-tier suppliers
- Human Rights Due Diligence Procedure are as follows:

1. Risk Investigation, Identification, and Assessment	To identify negative human rights impacts resulted from operations and the supply chain.
2. Termination and Prevention	To implement mitigation measures and remediation mechanism to reduce risks of negative human rights impacts.
3. Tracking	To track implementation of mitigation measures and remediation mechanism and their effectiveness.
4. Communication	To disclose the related information.

Based on international human rights standards and the human rights issues prioritized by leading domestic and international companies in the same industry, the Company has identified the following human rights issues. Four human rights issues for our first-tier suppliers, which has been identified by the Company in 2025, is as follows:

1. Child Labor
2. Forced Labor
3. Occupational Safety and Health
4. Product Liability

Based on the identified human rights issues, the Company conducted a questionnaire survey of 30 major first-tier suppliers, who have taken over 80% of our procurement

expenditures. The response rate was 100%. Based on the questionnaire results, a risk assessment was generated if total score on the questionnaire was below 60 points. The questionnaire results help to identify the likelihood and impact of these issues to determine the order of priority for handling them. The Company will prioritize and track high-risk human rights issues with a high probability and significant impact.

The Company has targeted our first-tier suppliers to assess if they are concerned with the high-risk human rights issues in order of priority: "Prohibition of Child Labor", "Termination of Forced Labor", " Legal Compliance of Occupational Health and Safety," and "Product Liability Protection".

In 2025, the Company assessed the human rights risks associated with our first-tier suppliers. After ranking the risks by severity, we proposed mitigation and remedial measures for high-risk human rights issues to reduce these risks. The details are as follows:

Affected Stakeholders	Salient Human Rights Issues	Mitigation Measures	Remediation Mechanism
First-tier Suppliers	Freedom of association	Suppliers are required to establish appropriate channels for their employee representatives to negotiate with employers regarding working conditions, compensation, and benefits. Suppliers must respect their employees' right to collective bargaining and refrain from any form of interference or suppression.	A variety of alternative channels should be provided to foster open dialogue between employees and management, allowing employees to express their opinions in a friendly communication environment.
First-tier Suppliers	Forced labor	Our first-tier suppliers must explicitly stipulate in their worker contracts that they may not require workers to pay recruitment fees from intermediaries or secondary intermediaries, or other fees related to their employment. If any such fees are found to have been paid by the workers, they must be refunded to the workers.	All work must be voluntary. Workers may leave their jobs or terminate their employment at any time with reasonable notice without penalty.

Regarding the follow-up of due diligence implementation, the Company conducts annual reviews of the effectiveness of mitigation and remedial measures and reports the results to the Sustainable Development Committee.

The Company has established a comprehensive complaint mechanism and channels for suppliers and other stakeholders to report illegal activities and human rights violations:

- Labor-management issues:
  (03)322-2226 ext.1588
  a2093@cppcb.com.tw
- Supplier and contractor issues:
  (03)322-2226 ext.1732
  vendormessage@tw.chinpoon.com

6.2.2.5 Contractors Management

In order to protect the employees of the contractors and the employees of the Company and to maintain the safety of our plants, the Company complies with laws and regulations on occupational safety and health and has established the operational procedures on contractor safety management, which regulate the responsibilities of the Company's responsible units and of the contractors, and deal with the relevant matters of environmental safety and health.

After guiding the contractors into the location, our supervisors will also control the workforce and equipment used, and supervise the implementation of protective measures before dangerous operations are carried out in the workplace.

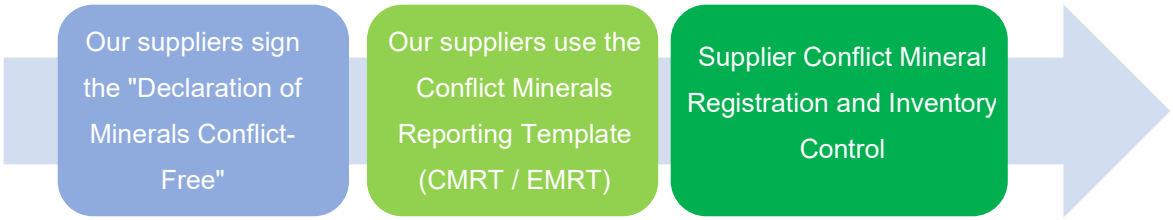
Our supervisors and the contractors will receive safety and health education training conducted by our safety and health department, with a 100% pass rate in 2025.

2025	Taiwan		China		Thailand	
Training for	Attendant	Pass Rate	Attendant	Pass Rate	Attendant	Pass Rate
Our supervisors	105	100%	27	100%	430	100%
Contractors	202	100%	1323	100%	420	100%

6.2.2.6 Conflict Minerals Management

The Company complies with the RBA code of conduct, collaborates with our customers, promises not to use metals from armed groups, illegal mining and poor working conditions, and requires our suppliers to fulfill social responsibilities and to trace the origins of gold (Au), tin (Sn), tantalum (Ta), tungsten (W), etc., which are contained in their products, to ensure that these metals do not come from "conflict mines". When evaluating new

materials, if they contain metal materials, our suppliers are required to disclose the source of minerals involving metals and sign the "Declaration of Minerals Conflict-Free" and to use the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) to regularly update their sources of minerals.



7 . Social Contribution

Adhering to a core concept of "taking from the society and using it for the society", we have been participating in social welfare activities and help create a better society for all. And our colleagues also participate in charity donation for a better society. In addition to the implementation plans of sustainable development, which are related to the Company's main business, there are some other specific promotion plans of sustainable development as follows:

Major categories	Specific plans	Implementation results
Industry-university cooperation	Internship program	In 2025, there were 1 intern from 1 university.
Sheltered factories	Direct procurement	The purchase amount reached NT$ 626,000.
	Provide venues to help them to sell their products to our employees	In 2025, the shelter factory sales events were arranged 16 times, with an amount of NT$ 188,000.
Social support	Blood donation activities	In 2025, the blood donation vehicle was arranged to the factory twice.
	Donate to disadvantaged groups	Donated to disadvantaged groups, such as Private Pade Institute and Lohas Orphanage, etc., with a total of NT$ 115,000.
	Charitable donations	In 2025, the number of events reached 2 times, and the number of people helped exceeded 563, with an amount of NT$ 158,000.
Environmental protection	Mountain and sea clean-up activities	In 2025, the number of activities reached 2 times.
	Community clean-up activities	In 2025, the number of activities reached 6 times.
	Events to promote sustainable concepts	Donated to TCPF to promote sustainable education in 2025
Community culture	Sponsor community cultural events	In 2025, the number of events reached 2 times, and the sponsorship amount reached NT$ 20,000.
Diverse and Friendly Workplace	Age-Friendly	“Medal of Age-friendly Company” awarded by Taoyuan City Government
	Happy Company	"2025 Happy Company Silver Award" awarded by 1111 Job Bank



The Company's core values extend to every aspect of the business, including the promotion of employee welfare, mutual assistance to society and the community, and commitment to environmental protection. The Company is committed to promoting environmental protection, international human rights, employee safety and health, and the establishment of a sustainable supply chain. It not only complies with the provisions of relevant domestic and international laws and regulations, but also align with internationally recognized standards. We not only provide a working environment that promotes the well-being of all employees and local communities, but also manage to achieve the Company's mission of taking responsibilities of maintaining environmental and social sustainability.

Our support for the community begins with providing economic prosperity and employment opportunities, while also bringing more benefits to the community through community services and donations.

Some examples of our community services and donations and their results:

1. Actively communicate with our neighbors in Neicuo community in Luzhu District, shorten the distance between them and us, and have 3 people ready for the communication.
2. Communicate regularly with the district chief, continue social investment and donations, assist Neicuo Community Development Association in organizing activities, and have 8 people ready for the communication.
3. Assisted in road cleaning Section 2 of Nanshan Road and Neicuo Street in Luzhu District, Taoyuan City up to 52 times.

4. Assisted in road cleaning in Pingzhen Industrial Park up to 12 people.
5. Participated in joint conferences on community patrol twice and in the exercise of community patrol in the Pingzhen Industrial Park once to strengthen notification of and response to the safety issues.
6. Take responsibility to maintain the greening of three block of the sidewalks around the Service Center in Pingzhen Industrial Park and have 8 people ready for maintenance.
7. Participated in the mountain cleaning activities at Wujiutong Mountain and the beach cleaning activities at Zhuwei Fishing Port up to 48 colleagues.
8. Donated blood by 133 colleagues, totaling 176 bags of blood.
9. Donated to TPCA Environment Foundation (TPCF) to promote education and activities on sustainable environment, to build a stage for environmental educators to deliver high-quality environmental education.
10. Our subsidiary in Changshu, China, participated in the city library volunteer service 10 times, and responded to the donation events initiated by the Changshu Southeast Police Station, Southeast Fire Rescue Team, Administration Committee of Changshu Southeast Economic Development Zone, Bureau of Human Resources and Social Security, etc. in order to support the communities in the city.
11. Our subsidiary in Thailand donated scholarships for students in Bangkadi and Children's Day gifts, donated supplies for the victims in the flood of Bangkadi and Hat Yai, and participated in the parade of the traditional Candle Festival during the Vassa to enhance the recognition of community culture.
12. Organized a variety of charity events such as charity sales for sheltered workshops or disadvantaged groups, and donated to neighboring communities and TPCF, etc., totaling NT$1,117,763, with more than 513 people helped.

Donation are as follows: NT$

2025/1/10	"Love Without Words" Chang Gung Sheltered Shop run by Down Syndrome Foundation R.O.C. (Taiwan)	37,200
2025/2/12	Guanyin Kindgardenlove	16,360
2025/3/19	Eden Sheltered Workshop of Eden Social Welfare Foundation	17,305
2025/4/18	luluheya	18,625
2025/5/2	Sponsorship of Environmental Protection Volunteer Team of Neicuoli Village, Luzhu District	10,000
2025/6/19	"Love Without Words" Chang Gung Sheltered Shop run by Down Syndrome Foundation R.O.C. (Taiwan)	22,220
2025/7/15	Huashan Social Welfare Foundation	5,680
2025/7/16	Charitable donations	158,420
2025/7/16	Donations to disadvantaged groups	115,000
2025/7/21	"Love Without Words" Chang Gung Sheltered Shop run by Down Syndrome Foundation R.O.C. (Taiwan)	589,040
2025/7/30	Guanyin Kindgardenlove	17,118
2025/9/17	TriBake Sheltered Workshop	21,885
2025/9/22	Neicuo Community Development Association, Luzhu District	10,000
2025/10/28	TriBake Sheltered Workshop	21,730
2025/10/30	Sponsorship of TPCF’s education and activities on sustainable environment	10,000
2025/11/10	Yu-Cheng Social Welfare Foundation	18,100
2025/12/17	Taoyuan Sheltered Workshop of Children Are Us Foundation	29,080

7.1 Supporting the Disadvantaged

7.1.1 Sheltered workshop

People with disabilities are often a vulnerable group in society. The Company has been supporting sheltered workshop for people with disabilities to provide their job opportunities. This is more than just a job opportunity. It is an act of care and support. We believe that every small act of kindness can bring warmth and hope to their lives. The Company collaborates bimonthly with organizations such as the Xihan'er Social Welfare Foundation, Guanyin Love Home, Eden Social Welfare Foundation, Yucheng Social Welfare Foundation, and the Leya Runmi Sheltered Workshop to spark ripples of kindness, hoping that kindness and love will gradually spread.



7.1.2 Children in kindergartens

Children in kindergartens are also vulnerable groups in society. In recent years, the Company has been collecting materials to donate to kindergartens, such as Lohas Kindergarten, Bade Civil Sports Center, Renyou Kindgardenlove, etc. Through such activities, the Company not only promotes the good use and circulation of materials, but also helps disadvantaged groups. We continue to grasp the needs of disadvantaged groups and hope to make the best use of everything. We also expand those activities to our subsidiaries in China and in Thailand to uphold the spirit of common good and work hard for the global village.

Taiwan:



●仁友愛心家園







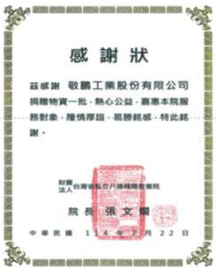
●樂活育幼院







●八德殘障教養院







Thailand: scholarship donation for poor students in Bangkadi District, donating to flood victims and helping war victims in Sa Kaeo province







7.1.3 Retired police officers and their direct relatives

In response to the government's emphasis on public security and sympathy for the hard work of police officers, as well as providing services such as welfare improvements and psychological support for retired police officers, the Company, committed to fulfilling its social responsibility and bringing more positive impact and warmth to society, is sponsoring organizations for retired polices, such as the We Care Police Association, to assist vulnerable elderly police officers. This initiative aims to inject strong momentum into the promotion of social welfare and care for the vulnerable.

7.2 Community Relations

7.2.1 Neighborhood promotion

We work with our neighbors to maintain environmental cleanup, mosquito control and disinfection efforts, and provide support for environmental volunteers. We also continue to give back to the community by sponsoring the renovation of Fuzheng Temple (for Lord of Big Lake), a local religious center. We take responsibility to clean and repair the local roads and to maintain the greening of the sidewalks in order to provide a high-quality environment. We also continue to donate to local mutual aid teams and the projects of volunteer firefighting teams to create a harmonious society of mutual prosperity.







7.2.2 Community care

Adhering to the spirit of "building a better life together for the local community", the Company actively take part in various activities organized by government agencies, neighborhood offices and industrial development associations in the local area, participates in community cleaning and environmental beautification, and maintains good interactive relationships.







7.2.3 Community patrol

We participate in the community patrol organized by the industrial zone and conduct drill scenarios and training from time to time, and demonstrate expertise in disaster prevention, fire prevention, public security, and environmental incident response while establishing a good collaboration with local governments, associations, and communities to reduce the occurrence of disasters.







7.3 Friendly to the Earth

7.3.1 Environmental conservation

We are fully aware of finiteness and scarceness of natural resources and actively implement environmental protection measures into daily operations. We encourage our employees to serve as environmental volunteers, participate in volunteer events of cleaning community, and promote diverse conservation initiatives. We are committed to coexisting and thriving with the natural environment by helping to improve habitats in surrounding streams, restoring suitable ecological environments for life, promoting biodiversity, and safeguarding the sustainability of our planet.



7.3.2 Prevention and control of pollution

The Company is committed to reducing the environmental impact of its operations by actively implementing management and prevention of pollution source, and establishing a comprehensive pollution prevention and response mechanism in accordance with relevant environmental laws, whether international or national, and international standards. Regular monitoring and leak prevention measures are implemented for emissions of waste gas and wastewater within its plants, along with the installation of anti-seepage coatings. The Company continuously strengthens facilities and numerical control for pollution prevention at the source to prevent the occurrence of pollution.

7.3.3 Green landscaping

Through planting, greening, and landscaping, the Company creates a friendly, low-carbon, and ecologically valuable space. This not only beautifies the environment of its plants and offices but also mitigates the urban heat island effect. We regularly maintain and trim the green belts around our premises, ensuring that the scenery presents a diverse appearance with the changing seasons, demonstrating our environmental commitment to harmonious coexistence with nature.

7.4 Promoting Local Culture

7.4.1 Luzhu Chengsheng Temple in Luzhu District, Taoyuan City

Located in Luzhu District, Taoyuan City, Luzhu Chengsheng Temple, which worships Holy Emperor Guan (a.k.a. Guan Yu, a.k.a. "Lord Guan" [Guan Gong], a Chinese military general during the Three Kingdoms period in the Third Century, who is remembered as a culture hero in Chinese culture and is a deity worshipped in Chinese folk religion), boasts a long history and rich cultural heritage. The temple weathers over 300 years of history. Since its founding, the temple has actively organized a variety of traditional and innovative activities. The history of Chengsheng Temple dates back to the Kangxi Emperor (reigned 1661~1722) of the Qing Dynasty, when Mr. Xu Guansheng arrived in Taiwan from Fujian, bringing with him a golden statue of Holy Emperor Guan to ensure a safe journey. He later settled in Kengkou, Luzhu, and enshrined Holy Emperor Guan in his home for villagers' worship. As the number of devotees grew, the construction of this temple began in 1969 and was completed in 1974. The temple is officially named as "Chengsheng Temple."







7.4.2 Our subsidiary in Thailand participated in traditional Buddhist activities during the Thai Buddhist Lent and Candlelight Festival.






7.4.3 Supporting Local Fire Departments and Police Departments

The Changshu plant organized a public welfare activity to donate supplies to the local fire departments.and police departments.



7.5 Multi-dimensional Education

7.5.1 Mountain cleaning activities at Wujiutong Mountain

The earth and the environment are sustainable, then the Company and our health can be sustainable. The Company used the mountain cleaning activities at Wujiutong Mountain to educate the next generation about sustainability concepts and cultivate their personality towards to environmentally sustainable development.

The education in the mountains makes people feel humble before the great world when they climb high and look far ahead. Everything should be done step by step and not in a hurry. Sustainability needs to be achieved gradually with modest efforts.



7.5.2 Beach Cleaning Activities at Zhuwei Fishing Harbor

The earth and the environment are sustainable, then the Company and our health can be sustainable. The Company used beach cleaning activities at Zhuwei Fishing Harbor to educate the next generation about sustainability concepts and cultivate their personality towards to environmentally sustainable development.

The education by the sea makes people understand that you must start from where you are no matter how distant your goal is. If you want to achieve sustainability, you must start from yourself. Sustainability needs to be achieved through actions gradually.



7.5.3 The Changshu plant conducted Fire Safety Activities



7.5.4 Our subsidiary in Thailand helped the filling of sandbags for disaster prevention and mitigation from floods.



7.6 Sponsoring Sports

The Company supports employees to participate in various sports. Employees actively participate in many sports and competitions.

7.6.1 Baseball and Softball

In addition to supporting the Rakuten Monkeys, the local professional baseball team in Taoyuan City, our employees also established a softball team with their friends and brought their families to participate in various cup competitions and leagues held in Taoyuan City. This can promote emotional communication within the family, strengthen workplace relationships, and enhance cohesion.



7.6.2 Basketball

In addition to supporting the Taoyuan Pauian Pilots (in the PLG League) and Taoyuan Taiwan Beer Leopards (in the TBL League), two of local professional basketball teams in Taoyuan City, our employees also spare no effort in promoting regional basketball. The Company promotes basketball sports among people in the South Taoyuan and cultivate and deepen the sports habits and positive concepts of local children.

7.6.3 Table Tennis

The Company has set up a table tennis club. Our employees can play table tennis after work at the premises to improve their reaction and concentration.

7.6.4 Badminton

The Company has also established a badminton club. Through playing badminton, we can enhance the teamwork spirit among employees, and help to mentor new employees by senior employees, so as to strengthen their physical fitness and build team cohesion through teamwork.

7.6.5 Football

Migrant workers in Taiwan and local employees in China and Thailand have formed their own football team each. All of three teams have been actively participating in sports competitions organized by local governments and achieving very good results. Our employees use football to make friends. They also promote the labor rights and diverse communications among Asian migrant workers through football.






7.6.6 Bowling

We sit and stand for a long time at work. And we are entering an era of aging society. Bowling is the best way to practice the flexibility of hands and feet. It also has indirect benefits in preventing joint pain, osteoporosis and depression. Our employees use their free time to practice and challenge themselves in various competitions, achieving excellent results.







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2-13	Delegation of responsibility for managing impacts	1.5 Governance Organization & Operation		17
2-14	Role of the highest governance body in sustainability reporting	1.5 Governance Organization & Operation		17
2-15	Conflicts of interest	3. Sound Governance		89
2-16	Communication of critical concerns	3. Sound Governance		89
2-17	Collective knowledge of the highest governance body	1.5 Governance Organization & Operation		17
2-18	Evaluation of the performance of the highest governance body	1.5 Governance Organization & Operation		17

2-19	Remuneration policies	1.5 Governance Organization & Operation		17
2-20	Process to determine remuneration	1.5 Governance Organization & Operation		17
2-21	Annual total compensation ratio	Please see the Company's 2025 annual report.	Please see section 2.2 of the Company's 2025 annual report, which disclosed the remuneration for the Directors, CEO, and VPs, etc. for this fiscal year.	-
		Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Chairperson's Message		6
		2. Sustainability Policy & Implementation		32
2-23	Policy commitments	2. Sustainability Policy & Implementation		32
2-24	Embedding policy commitments	4.3.1 Compliance with The International Bill of Human Rights		123
		4.4 Training and Career Development		131
		6.2 Sustainable Supplier Management		193
		5.1 Commitment to and Policy for a Sustainable Environment		162
2-25	Processes to remediate negative impacts	3.1 Ethical Management		89
		3.2 Risk Management		94
		2.4 Climate Change Management Policy		55
		4.3.1 Compliance with The International Bill of Human Rights		123
2-26	Mechanisms for seeking advice and raising concerns	3.1 Ethical Management		89
		4.3.1 Compliance with The International Bill of Human Rights		123
		4.3 Rights Protection and Communication		123
2-27	Compliance with laws and regulations	3.1 Ethical Management		89
2-28	Membership associations	1.6 Membership in Associations		31
		Stakeholder engagement		
2-29	Approach to stakeholder engagement	2.5 Stakeholders Communication		84
2-30	Collective bargaining agreements	Each operating base operates in compliance with the collective bargaining agreement and has not signed a collective agreement with the labor union.	While there is no labor union in the Company currently, regular two-way communication is conducted through labor-management meetings. Employees fully express their needs and rights, and the Company adjusts relevant policies and practices, or explains considerations where adjustments are unavailable, in order to achieve a win-win situation and harmony between labor and management.	-

GRI 3: Material Topics				
3-1	Process to determine material topics	2.2 Determination of Material Topics		33
3-2	List of material topics	2.2 Determination of Material Topics		33

GRI Standards	Serial	Disclosed Item	Chapter and Section	Remark	Page
Material Topics (Governance)					
Economic Performance					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 201 Economic Performance (2016)	201-1	Direct economic value generated and distributed	1.3.5 Business Performance	For complete financial information, please refer to the 2025 Annual Report and Financial Report.	14
	201-2	Financial implications and other risks and opportunities due to climate change	3.2 Risk Management		94
			2.4 Climate Change Management Policy		55
	201-3	Defined benefit plan obligations and other retirement plans	4.2 Compensation and Benefits	For complete financial information, please refer to the 2025 Annual Report and Financial Report.	118
	201-4	Financial assistance received from government	None.		-
Market Presence					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 202 Market Presence (2016)	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.2 Compensation and Benefits		118
	202-2	Proportion of senior management hired from the local community	4.1 Employee Overview		114
Procurement Practices					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 204 Procurement Practices (2016)	204-1	Proportion of spending on local suppliers	6.2 Sustainable Supplier Management		193

GRI Standards	Serial	Disclosed Item	Chapter and Section	Remark	Page
Material Topics (Environment)					
Energy					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37

GRI 302 Energy (2016)	302-1	Energy consumption within the organization	2.4 Climate Change Management Policy		55
			5.3 Energy Management		164
	302-2	Energy consumption outside of the organization	2.4.1 Inventory of greenhouse gas emissions		55
	302-3	Energy intensity	2.4 Climate Change Management Policy		55
			5.3 Energy Management		164
	302-4	Reduction of energy consumption	5.3 Energy Management		164
	302-5	Reductions in energy requirements of products and services	Not Applicable.	The Company's products are not end products, and relevant information cannot be obtained directly.	
Water and Effluents					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 303 Water and Effluents (2018)	303-1	Interactions with water as a shared resource	5.4 Water Resource Management		169
	303-2	Management of water discharge-related impacts	5.6 Wastewater Management		174
	303-3	Water withdrawal	5.4 Water Resource Management		169
	303-4	Water discharge	5.4 Water Resource Management		169
			5.6 Wastewater Management		174
	303-5	Water consumption	5.4 Water Resource Management		169
Emissions					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 305 Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	2.4 Climate Change Management Policy		55
	305-2	Energy indirect (Scope 2) GHG emissions	2.4 Climate Change Management Policy		55
	305-3	Other indirect (Scope 3) GHG emissions	2.4 Climate Change Management Policy		55
	305-4	GHG emissions intensity	2.4 Climate Change Management Policy		55
	305-5	Reduction of GHG emissions	5.3 Energy Management		164
	305-6	Emissions of ozone-depleting substances (ODS)	5.5 Air Pollution Management	There was no use or emission of ozone-depleting substances during the reporting period.	172

	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.5 Air Pollution Management		172
Waste					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 306 Waste (2020)	306-1	Waste generation and significant waste-related impacts	5.7 Waste Management		179
	306-2	Management of significant waste-related impacts	5.7 Waste Management		179
	306-3	Waste generated	5.7 Waste Management		179
	306-4	Waste diverted from disposal	5.7 Waste Management		179
	306-5	Waste directed to disposal	5.7 Waste Management		179
Supplier Environmental Assessment					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 308 Supplier Environmental Assessment (2016)	308-1	New suppliers that were screened using environmental criteria	6.2 Sustainable Supplier Management		193
	308-2	Negative environmental impacts in the supply chain and actions	6.2 Sustainable Supplier Management		193

GRI Standards	Serial	Disclosed Item	Chapter and Section	Remark	Page
Material Topics (Society)					
Employment					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 401 Employment (2016)	401-1	New employee hires and employee turnover	4.1 Employee Overview		114
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Compensation and Benefits		118
	401-3	Parental leave	4.1 Employee Overview		114
Labor-Management Relations					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 402 Labor-Management Relations (2016)	402-1	Minimum notice periods regarding operational changes	4.3 Rights Protection and Communication		123
Occupational Health and Safety					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 403 Occupational Health and Safety (2018)	403-1	Occupational health and safety management system	4.5 Workplace Safety		135
	403-2	Hazard identification, risk assessment, and incident investigation	4.5 Workplace Safety		135

	403-3	Occupational health services	4.5 Workplace Safety		135
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.5 Workplace Safety		135
	403-5	Worker training on occupational health and safety	4.5 Workplace Safety		135
	403-6	Promotion of worker health	4.5 Workplace Safety		135
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.5 Workplace Safety		135
	403-8	Workers covered by an occupational health and safety management system	4.5 Workplace Safety		135
	403-9	Work-related injuries	4.5 Workplace Safety		135
	403-10	Work-related ill health	4.5 Workplace Safety		135
Child Labor					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 408 Child Labor (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor	6.2 Sustainable Supplier Management		193
			4.3.1 Compliance with The International Bill of Human Rights		123
Forced or Compulsory Labor					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 409 Forced or Compulsory Labor (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.2 Sustainable Supplier Management		193
			4.3.1 Compliance with The International Bill of Human Rights		123
Customer Privacy					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 418 Customer Privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.3 Cyber Security Management	There were no cases of customer privacy violations during the reporting period.	102
			3.2.5 Personal Data Protection Management		113
			6.1.5 Customer Rights Protection Management Policy		191

9. Chin Poon's Sustainability Index
(Electronics Components Industry)

<table>
<tr><th>Serial</th><th>Index</th><th>Index Type</th><th>Unit</th><th>Annual Disclosure</th><th>Chapter</th><th>Remarks</th></tr>
<tr><td rowspan="3">1</td><td>Total energy consumption</td><td>Quantity</td><td>Gigajoules (GJ)</td><td>0.0013 Gigajoules</td><td>5.3 Energy Management</td><td>Page164-168</td></tr>
<tr><td>Percentage of purchased electricity</td><td>Quantity</td><td>%</td><td>100%</td><td>5.3 Energy Management</td><td>Page164-168</td></tr>
<tr><td>Renewable energy usage rate</td><td>Quantity</td><td>%</td><td>53%</td><td>5.3 Energy Management</td><td>Page164-168</td></tr>
<tr><td rowspan="2">2</td><td>Total water withdrawal</td><td>Quantity</td><td>Thousand cubic meters (m^3)</td><td>3,953.4781 thousand cubic meters</td><td>5.4 Water Resource Management</td><td>Page169-171</td></tr>
<tr><td>Total water consumption</td><td>Quantity</td><td>Thousand cubic meters (m^3)</td><td>3,953.4781 thousand cubic meters</td><td>5.4 Water Resource Management</td><td>Page169-171</td></tr>
<tr><td rowspan="2">3</td><td>Weight of hazardous waste generated</td><td>Quantity</td><td>Ton (t)</td><td>37,101.403 Ton</td><td>5.7 Waste Management</td><td>Page179-180</td></tr>
<tr><td>Recycling percentage of hazardous waste generate</td><td>Quantity</td><td>%</td><td>93.85 %</td><td>5.7 Waste Management</td><td>Page179-180</td></tr>
<tr><td>4</td><td>Disclosure of the types, number and proportion of occupational accidents</td><td>Quantity</td><td>Number of people and %</td><td>
<table>
<tr><th>Type</th><th>Number</th><th>Ratio</th></tr>
<tr><td>Drop</td><td>0</td><td>0%</td></tr>
<tr><td>Fall</td><td>8</td><td>15%</td></tr>
<tr><td>Collision</td><td>7</td><td>13%</td></tr>
<tr><td>Objects Flying Down</td><td>9</td><td>17%</td></tr>
<tr><td>Impacted</td><td>1</td><td>2%</td></tr>
<tr><td>Caught or Clipped</td><td>5</td><td>10%</td></tr>
<tr><td>Cut or Bruised</td><td>4</td><td>8%</td></tr>
<tr><td>Trampled</td><td>1</td><td>2%</td></tr>
<tr><td>Contact with High and Low Temperatures</td><td>1</td><td>2%</td></tr>
<tr><td>Contact with Harmful Substances</td><td>9</td><td>17%</td></tr>
<tr><td>Electrocution</td><td>1</td><td>2%</td></tr>
<tr><td>Inappropriate Behavior</td><td>4</td><td>8%</td></tr>
<tr><td>Other</td><td>2</td><td>4%</td></tr>
</table>
</td><td>4.5 Workplace Safety</td><td>Page135-160</td></tr>
</table>

Serial	Index	Index Type	Unit	Annual Disclosure	Chapter	Remarks
5	Disclosure of product life cycle management: including the weight of obsoleted products and electronic waste and the percentage of recycling (Note: including the sale of scraps or other recycling processes, on which relevant remarks should be provided.)	Quantity	Ton (t) and %	The total volume of scrapped boards and leftover materials removed and transported from the premises was 2,718.671 tons, and the ratio of recycling and reuse reached 100%.	5.7 Waste Management	Page179-180
6	Description of risk management associated with the use of critical materials	Description	Not Applicable.	The materials used in the printed circuit board industry are all general-purpose materials and are in sufficient supply, so there are no critical materials that require risk management.		
7	Total pecuniary losses resulting from legal proceedings related to anti-competition	Quantity	Reporting currency	The printed circuit board industry is a perfectly competitive market, and no manufacturer has ever been subject to legal proceedings related to anti-competition. The Company has no such losses.		
8	Production volume of main products by product category	Quantity	Unit by product type	Single-sided: 1,303,891 M^2 Double-sided & Multilayer: 12,624,592 M^2 Total: 13,928,483 M^2	1.3.4.2 Production Volume and Value in the Last Two Years and Production by Location	Page12

10. Chin Poon's Information on Implementation of Climate-related Measures

Code	Item	Implementation
1	Describe the board's and management's oversight and governance of climate-related risks and opportunities.	See section "1.5.7 Sustainable Development Committee" and "2.4.3 IFRS S2 climate-related disclosures".
2	Describe how the identified climate risks and opportunities impact the Company's business, strategy, and finances (short-term, medium-term, and long-term).	See section "2.4.3 IFRS S2 climate-related disclosures".
3	Describe the financial impacts of extreme climate events and transition actions.	See section "2.4.3 IFRS S2 climate-related disclosures".
4	Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	See section "2.4.3 IFRS S2 climate-related disclosures".
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts, which the Company used.	See section "2.4.3 IFRS S2 climate-related disclosures".
6	If a transition plan exists to manage climate-related risks, describe the plan's content and the metrics and targets used to identify and manage physical risks and transition risks.	See section"2.4.3 IFRS S2 climate-related disclosures".
7	If an internal carbon price is used as a planning tool, describe the basis for setting the price.	See section "2.4.3 IFRS S2 climate-related disclosures".
8	If climate-related targets are set, the covered activities, greenhouse gas emission scope, planning period, and annual progress toward achieving them should be described. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of carbon reduction credits or the number of RECs used should be described.	See section "2.4.3 IFRS S2 climate-related disclosures". For more information on renewable energy, please refer to "5.3 Energy Management".
9	Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans.	See section "2.4.1 Inventory of greenhouse gas emissions" and "2.4.3 IFRS S2 climate-related disclosures".
	9-1 Greenhouse gas inventory information	See section "2.4.1 Inventory of greenhouse gas emissions".
	9-2 Greenhouse gas assurance information	See section "2.4.1 Inventory of greenhouse gas emissions".

11. Third-Party Verification Statements

Validation and Verification
VB004

Certificate
Certificat

報告編號：(TH20-084 / 第 1 版)

溫室氣體查驗報告意見書

TTGHG20084-00

查驗範圍： 敬鵬工業股份有限公司
桃園市蘆竹區內厝里內厝街 46 號
☒涵蓋其他場域範圍如附頁所示。

查驗準則： ISO 14064-1：2018

查驗目標： 法標根據 ISO 14064-3：2019 標準，確認上述組織之溫室氣體聲明(溫室氣體盤查報告書)依據雙方協議之查證準則進行盤查並提出報告，法標以客觀公正的立場及原則(相關性、完整性、一致性、準確性、透明度)執行查證。

數據期間： 114 年 01 月 01 日至 114 年 12 月 31 日 (檢視的數據為歷史性質)

查驗數據：
直接溫室氣體排放量(類別 1)： 5,389.1978 公噸 CO_2e
能源間接溫室氣體排放量(類別 2)： 79,856.6189 公噸 CO_2e
間接溫室氣體排放量(類別 3~6)： 70,596.5167 公噸 CO_2e

全球暖化潛勢值(GWP)：引用 IPCC 第 6 次評估報告， 2021 年

意見書依據：本意見書必須與下列文件作為一個整體以進行解釋說明。
溫室氣體盤查報告 (版次： 2 ；日期： 115 年 05 月 28 日)
溫室氣體盤查清冊 (版次： V7 ；日期： 115 年 05 月 28 日)

實質性： 5% (類別 1 及類別 2)

意見類型： ☒不含保留意見 ☐含保留意見(請見附頁) ☐放棄簽發

查驗結論： 確認組織依據雙方協議查驗準則之要求提出溫室氣體意見書，並公正地呈現溫室氣體數據及相關資訊，與雙方協議的查驗範圍、目標和準則一致。
意見書盤查數據之合理保證等級為類別 1 及類別 2；有限保證為類別 3 至類別 4。

本文件核發日期： 115 年 08 月 10 日

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

AFNOR Asia Ltd – 法標國際認證股份有限公司- 20F-2, No. 102, Chung-Ping Road, Taoyuan, 330, Taiwan R.O.C.
T: + 886 3 220 0066 - F: + 886 3 220 7889 - No. 25059712 - https://international.afnor.com/en/

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, the GHG statement contained in the GHG Report "Chin Poon (Changshu) Electronics Co., Ltd. greenhouse gas emissions in 2025" produced by Chin Poon (Changshu) Electronics Co., Ltd.:	• is materially correct and is a fair representation of GHG data and information. • has been prepared in accordance with ISO 14064-1:2018 and its principles.
With the following caveats	The GHG inventory is limited to direct emissions, indirect emissions from imported electricity, indirect GHG emissions from transportation (upstream transportation, downstream transportation, employee commuting, business travel, customer visit and hazardous waste transportation) and indirect GHG emissions from products used by organization. The GHG accounting is done based on the customer defined template and emission factors. GHG reporting for Scope 2 is done applying location based and market based approaches as per client (Chin Poon (Changshu) Electronics Co., Ltd.) requirement.
Lead Verifier	Haley Liu
Independent Reviewer	Aaron Wang
Signed on behalf of BSI	Matt Page, Senior Vice President, Assurance Services EMEA
Issue Date	26 May 2026
BSI Assurance UK Ltd., Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK	
NOTE: BSI Assurance UK Ltd. is independent to and has no financial interest in Chin Poon (Changshu) Electronics Co., Ltd. This 3rd party Verification Opinion has been prepared for Chin Poon (Changshu) Electronics Co., Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd. has assumed that all information provided to it by Chin Poon (Changshu) Electronics Co., Ltd. is true, accurate and complete. BSI Assurance UK Ltd. accepts no liability to any third party who places reliance on this statement.	

CFV 844858

UKAS VALIDATION & VERIFICATION
0003

Information and Contact:
BSI Management Systems Certification (Beijing) Co., Ltd.
Rm. 2008, East Ocean Center, No. 24A, Jianguomenwai Street, Beijing, 100004, P.R. China Tel: +86 10 85073000
A Member of the BSI Group of Companies.

Verification Opinion

Verification Engagement

Organization	Chin Poon (Changshu) Electronics Co., Ltd.
Responsible party	Chin Poon (Changshu) Electronics Co., Ltd.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Reasonable
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees, observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Chin Poon (Changshu) Electronics Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Information and Contact:
BSI Management Systems Certification (Beijing) Co., Ltd.
Rm. 2008, East Ocean Center, No. 24A, Jianguomenwai Street, Beijing, 100004, P.R. China Tel: +86 10 85073000
A Member of the BSI Group of Companies.

Verification Opinion

Organizational GHG Statement

Organization		Chin Poon (Changshu) Electronics Co., Ltd.
Organizations GHG Report containing GHG Statement		"Chin Poon (Changshu) Electronics Co., Ltd. greenhouse gas emissions in 2025"
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		No. 98, Huangpujiang Road, New & Hi-Tech Industrial Development Zone, Changshu, Jiangsu, 215500, China
Scope of activities:		The manufacture of printed circuit boards.
Reporting Boundary:	Direct GHG Emissions (Scope 1)	Fuel combustion, process emissions, fugitive emissions (from fire extinguisher, refrigerant systems, sulfur hexafluoride and septic tank)
	Indirect GHG Emissions from imported energy (Scope 2)	Purchased electricity
	Indirect GHG emissions from transportation (Scope 3)	Upstream transportation, downstream transportation, employee commuting, customer visit, business travel and hazardous waste transportation
	Indirect GHG emissions from products used by organization (Scope 3)	The purchased goods (electricity, tap water, fuel, main raw materials, auxiliary materials, waste disposal)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not quantified as the non-significant indirect emissions according to the significance criteria of indirect emission
	Indirect GHG emissions from other sources (Scope 3)	Not quantified as the non-significant indirect emissions according to the significance criteria of indirect emission
Criteria for developing the organizational GHG Inventory:		ISO 14064-1:2018
Reporting Period		Year 2025 (1-Jan-25 to 31-Dec-25)

GHG Categories	$tCO_2(e)$
Direct Emissions (Scope 1) non biomass	1,817.80
Direct Emissions (Scope 1) biomass	0
Removals	N/A
Indirect Emissions from Imported Energy (Scope 2) - Location Based	62,997.99
Indirect Emissions from Imported Energy (Scope 2) - Market Based	44,868.22
Indirect GHG Emissions from transportation (Scope 3)	6,714.65
Indirect GHG Emissions from products used by organization (Scope 3)	41,402.50
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not quantified
Indirect GHG emissions from other sources (Scope 3)	Not quantified
Total-Location Based	**112,932.95**
Total-Market Based	**94,803.17**

Information and Contact:
BSI Management Systems Certification (Beijing) Co., Ltd.
Rm. 2008, East Ocean Center, No. 24A, Jianguomenwai Street, Beijing, 100004, P.R. China Tel: +86 10 85073000
A Member of the BSI Group of Companies.

CERTIFICATE

CHIN POON ELECTRONICS (THAILAND) PUBLIC COMPANY LIMITED

152 MU 5 BANGKADI INDUSTRIAL PARK, TIWANON ROAD, PATHUMTHANI 12000, THAILAND

Bureau Veritas Certification (Thailand) Ltd has carried out the verification of the quantity of Greenhouse gas emissions of the above organization in accordance with ISO 14064-3:2019 The greenhouse gas emission quantification and reporting is found to be in accordance with the requirements of the standard detailed below

Certificate number:

TH027066

REPORTING PERIOD

01 January 2025

TO

31 December 2025

ISO 14064-1:2018

SCOPE OF CERTIFICATION

For Organization Boundaries Covering :

Printed Circuit Board (PCB) Manufacturer.

LEVEL OF ASSURANCE

LIMITED

Sources of Greenhouse Gas Emissions :

Direct GHG Emissions and Removals	665	*tonnes CO2 equivalent*
Indirect GHG Emissions from Imported Energy	20,912	*tonnes CO2 equivalent*
Indirect GHG Emissions from Transportation	NS	*tonnes CO2 equivalent*
Indirect GHG Emissions from Products Used by the Organization	21,954	*tonnes CO2 equivalent**
Indirect GHG Emissions from Use of Organization's Products	NS	*tonnes CO2 equivalent*
Indirect GHG Emissions from Other Sources	N/A	*tonnes CO2 equivalent*

* = Significant indirect GHG emission NS = Not significant indirect GHG emission N/A = Not applicable indirect GHG emission

Version : 1

Issue date :

24 March 2026

Sign on behalf of BVC Thailand

Certification Decision Office:

Bureau Veritas Certification (Thailand) Ltd.
16th Floor, Bangkok Tower, 2170 New Petchburi Road, Bangkapi, Huaykwang, Bangkok 10310 Thailand

Further clarifications regarding the scope and validity of this certificate, and the applicability of the management system requirement, please call: 66 2 070 4909
Certificate template V.00

1/1

Certificate Number:
TGO CFO FY26-02-604

องค์กร rganization 2

THAILAND GREENHOUSE GAS MANAGEMENT ORGANIZATION
(Public Organization)

TGO

CERTIFICATE

Awarded to

CHIN POON ELECTRONICS (THAILAND) PUBLIC COMPANY LIMITED

Company address verified: CHIN POON ELECTRONICS (THAILAND) PUBLIC COMPANY LIMITED

Thailand Greenhouse Gas Management Organization certifies that the quantity of Greenhouse Gas of the above organization has been verified by Bureau Veritas Certification (Thailand) Ltd. and found to be in accordance with the requirements of the standard detailed below.

Standard

TGO Guidance of the Carbon Footprint for Organization

Verification Period: [01/01/2025 - 31/12/2025]

Total Greenhouse Gas Emission (Scope 1&2): 21,577 tonCO_2e/year

Direct GHG emissions	665	tonCO_2e/year
Energy Indirect GHG emissions	20,912	tonCO_2e/year
Other Indirect GHG emissions	21,954	tonCO_2e/year

The agreed level of assurance is: Limited, at materiality of 5%

Registration Date: 22 April 2026

Nakorn.

Mr.Nakorn Tangavirapat
Executive Director
Thailand Greenhouse Gas Management Organization (Public Organization)

CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

No. 46, Nei Tsuoh St., Luzhu Dist.
Taoyuan City 338
Taiwan

with the organizational units/sites as listed in the annex

has implemented and maintains an **Environmental Management System**.

Scope:
The environmental activities and supporting processes associated with the manufacture of Printed Circuit Boards.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 14001 : 2015

Certificate registration no.	20000513 UM15
Date of revision	2023-10-13
Date of certification	2023-12-05
Valid until	2026-12-04

DQS IS A MEMBER OF

DQS Inc.

Brad McGuire
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of this certificate can only be verified by the QR-code.

Certificate of Registration

环境管理体系 - ISO 14001:2015

兹证明：

敬鹏（常熟）电子有限公司
91320000788381135N
中国
江苏省
常熟市
高新技术产业开发区
黄浦江路98号
邮编：215500

Chin Poon (Changshu) Electronics Co., Ltd.
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu
Jiangsu
215500
China

持有证书：**EMS 650397**

并运行符合 ISO 14001:2015 要求的环境管理体系，认证范围如下：

印刷电路板的制造。
The manufacture of printed circuit boards.

BSI代表：

Michael Lam - Managing Director Assurance, APAC

首次发证日期：2013-05-13
最新发证日期：2024-01-31

生效日期：2024-02-27
有效期至：2027-02-26

Page: 1 of 1

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信息查询及联系方式：BSI, Kitemark Court, Davy Avenue, Knowlhill, Milton Keynes MK5 8PP. 电话：+44 345 080 9000
BSI保证英国有限公司，注册地英国，注册号码7805321，地址：389 Chiswick High Road, London W4 4AL, UK
BSI集团公司成员。

Certificate

Standard **ISO 14001:2015**

Certificate Registr. No. **01 104 043157**

Certificate Holder: **CHIN POON ELECTRONICS (THAILAND) PUBLIC COMPANY LIMITED**
152 Moo 5, Bangkadi Industrial Park,
Tiwanon Road, Tumbol Bangkadi,
Amphur Muang, Pathumthani 12000
Thailand

Scope: Manufacturing of Printed Circuit Boards

Proof has been furnished by means of an audit that the requirements of ISO 14001:2015 are met.

Validity: The certificate is valid from 2025-10-21 until 2028-10-20.
First certification 2004

2025-08-15

TÜV Rheinland Cert GmbH
Am Grauen Stein · 51105 Köln

www.tuv.com

DAkkS Deutsche Akkreditierungsstelle D-ZM-16033-01-00

TÜVRheinland®
Precisely Right.

ENERGY MANAGEMENT SYSTEM CERTIFICATE

Certificate No. 00126En200187R101

We hereby certify that

Chin Poon (Changshu) Electronics Co., Ltd

Business Registration Number: 91320000788381135N

Registered Address:No.98, Huangpujiang Road, Changshu New & Hi - Tech Industrial Development Zone, Jiangsu Province, China

by reason of its

Energy Management System

has been awarded this certificate for compliance with the standard

ISO 50001:2018

The Energy Management System Applies in the following area:

The Manufacture of Printed Circuit Boards and Related Energy Management Activities
Operation Address: No.98, Huangpujiang Road, Changshu New & Hi - Tech Industrial Development Zone, Jiangsu Province, China

Certified since: April 27, 2023 **Issue Date of This Cycle: April 24, 2026** **Valid until: April 23, 2029**

Standard: ISO 50001:2018 Energy management systems—Requirements with guidance for use

Statement:

The certified client shall undergo regular surveillance audits. After passing each surveillance audit, CQC will issue an Approval Notification of Surveillance Audit. This certificate shall only be valid when used in conjunction with such notification.

This certificate information can be verified on the website of National Certification and Accreditation Administration of the People's Republic of China (www.cnca.gov.cn) or CQC website (www.cqc.com.cn).

Area code：3200

CNAS 中国认可 管理体系 MANAGEMENT SYSTEM CNAS C001-M

Signed by: Liu Jiang

MEMBER OF IQNET

中国质量认证中心有限公司

中国质量认证中心
CHINA QUALITY CERTIFICATION CENTRE

Building 5, Section B, No.188, Nansihuan Xilu, Fengtai District, Beijing 100070 P. R. China http://www.cqc.com.cn

2025年版

IEC QUALITY ASSESSMENT SYSTEM (IECQ)
covering Electronic Components,
Assemblies, Related Materials and Processes
For rules and details of the IECQ visit www.iecq.org

IECQ Certificate of Conformity
Hazardous Substance Process Management

IECQ Certificate No.:	IECQ-H BSI 15.0001	Issue No.:	5	Status:	Current
Supersedes:	IECQ-H BSI 15.0001 Issue 4	Issue Date:	2024/04/08	Org Issue:	2012/04/11
CB Reference No.:	H629298 IECQ	Expiration:	2027/04/10		

Applicable to:

- European Directive 2011/65/EU ("RoHS – Restriction of the use Of certain Hazardous Substances") in electrical and electronic equipment. Including all published amendments
- European Directive 2000/53/EC ("End-of Life Vehicles") and its amendments
- China – RoHS 2 2016-01-21 (Management Methods for the Restriction of the Use of Hazardous Substances in Electrical and Electronic Products)
- China – ELV No.38 Notice 2015 by MIIT (Management Requirements for Hazardous Substances and Recovery Rates on Automobiles)

Chin Poon (Changshu) Electronics Co., Ltd
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu, Jiangsu 215500
China

The organization has developed and implemented Hazardous Substance Process Management procedures and related processes which have been assessed and found to comply with the applicable requirements for IECQ HSPM organization approval which is in accordance with the Basic Rules IECQ 01 and Rules of Procedure IECQ 03-5 "IECQ Hazardous Substances Process Management" of the IEC Quality Assessment System for Electronic Components (IECQ), and with respect to the IECQ Specification:

- IECQ QC 080000:2017 - Hazardous Substance Process Management System Requirements

This Certificate is applicable to all electronic components, assemblies, related materials and processes for the following scope of activities:

Manufacture of Printed Circuit Boards

Issued by the Certification Body: BSI

Kitemark Court, Davy Avenue
Knowlhill, Milton Keynes MK5 8PP
United Kingdom

Authorized person:
Shahm Barhom

The validity of this certificate is maintained through on-going surveillance audits by the IECQ CB issuing this certificate.
This Certificate of Conformity may be suspended or withdrawn in accordance with the Rules of Procedure of the IECQ System and its Schemes.
This certificate and any schedule(s) may only be reproduced in full.
This certificate is not transferable and remains the property of the issuing IECQ CB.
The Status and authenticity of this certificate may be verified by visiting www.iecq.org

– Attached Translation: - None –

CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

No. 46, Nei Tsuoh St., Luzhu Dist.
Taoyuan City 338
Taiwan

with the organizational units/sites as listed in the annex

has implemented and maintains an **Occupational Health and Safety Management System.**

Scope:
The occupational health and safety activities and supporting processes associated with the manufacture of Printed Circuit Boards.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 45001 : 2018

Certificate registration no.	20000513 OHS18
Date of revision	2023-10-13
Date of certification	2023-11-29
Valid until	2026-11-28

DQS IS A MEMBER OF

DQS Inc.

Brad McGuire
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of this certificate can only be verified by the QR-code.

Certificate of Registration

职业健康安全管理体系 – ISO 45001:2018

兹证明：

敬鹏（常熟）电子有限公司
91320000788381135N
中国
江苏省
常熟市
高新技术产业开发区
黄浦江路98号
邮编：215500

Chin Poon (Changshu) Electronics Co., Ltd.
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu
Jiangsu
215500
China

持有证书： **OHS 650399**

并运行符合 ISO 45001:2018 要求的职业健康安全管理体系，认证范围如下：

印刷电路板的制造。
[自2015年04月29日通过了OHSAS 18001认证]
The manufacture of printed circuit boards.
[Previously certified to OHSAS 18001 since 2015-04-29]

BSI代表：

Michael Lam – Managing Director Assurance, APAC

首次发证日期： 2020-05-25
最新发证日期： 2024-01-31

生效日期： 2024-04-29
有效期至： 2027-04-28

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本证书信息亦可在国家认证认可监督管理委员会官方网站 www.cnca.gov.cn 上查询。
关于证书范围及 ISO 45001:2018 要求的适用性的进一步说明请咨询BSI。
获证组织必须定期接受监督审核并经审核合格以证书方继续有效。
此证书只在提供完整正本时才有效。

信息查询及联系方式：BSI, Kitemark Court, Davy Avenue, Knowlhill, Milton Keynes MK5 8PP. 电话：+44 345 080 9000
BSI Assurance UK Limited. 注册地英国。注册号码 7805321。地址：389 Chiswick High Road, London W4 4AL, UK.
英标管理体系认证（北京）有限公司 北京市建国门外大街甲24号东海中心2008室 邮编：100004 电话：+86 10 85073000
BSI集团公司成员。

CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

Taoyuan Plant 1 & 2
No. 46, Nei Tsuoh St., Luzhu Dist.
338 Taoyuan City
Taiwan

has implemented and maintains an **Information Security Management System.**

Scope:
The information Security Management System associated with (a) management of network infrastructure, server room, and information processing equipment, (b) application system development, operation and maintenance for Enterprise Resource Planning system (ERP system) within the department of Information Technology Division.

With reference to Statement of Applicability (SOA): at Doc: DI-IT-61-2-0001, rev. 002

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO / IEC 27001 : 2022

Certificate registration no.	20000513 ISMS22
Date of certification	2024-10-29
Valid until	2027-10-28

DQS IS A MEMBER OF

DQS Inc.

David Tellez
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of the certification can only be verified by the QR-code.

CHIN-POON INDUSTRIAL CO., LTD.

Chairperson: Yu-Chih Tseng-Liu