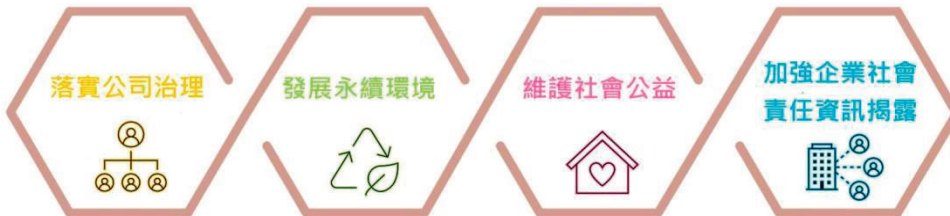


Implementation of the promotion of sustainable development and the differences and reasons for the rules of practice for sustainable development of TWSE/TPEX Listed Companies

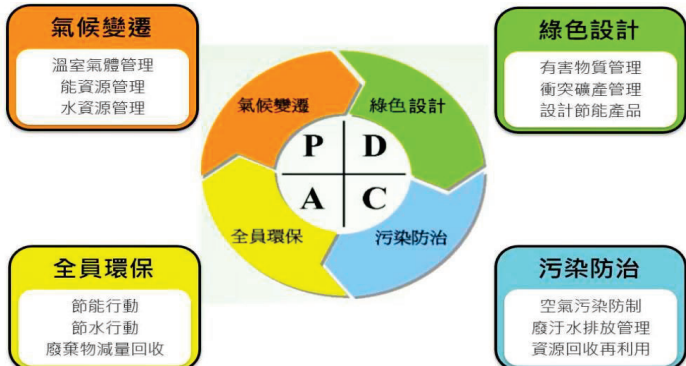
Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
1. Does the Company establish a governance structure to promote sustainable development and set up an exclusively (concurrently) dedicated unit to implement sustainable development (operated by the senior management upon authorization by the Board of Directors) and supervised by the Board of Directors?	V		Sustainable Development Committee The Company has established a “three-tiered sustainability governance framework.” The Sustainable Development Committee, formed under the Board of Directors, acts as the highest decision-making body; it is chaired by the Group General Manager, who is tasked with defining the vision and overseeing performance. The middle tier is led by the Chief Sustainability Officer, who heads the Sustainable Development Office, a cross-departmental communication hub and strategic coordination center. The execution tier comprises seven functional teams, each led by a first-level manager from the corresponding division. These teams translate sustainability goals into concrete action plans based on the three pillars of ESG (Environmental, Social, and Governance) to ensure systematic implementation. The Chief Sustainability Officer reports regularly to the Board of Directors on implementation results, with a total of four reports submitted in 2025. Key reporting topics include the progress of GHG inventories at core manufacturing sites, the implementation of Product Carbon Footprint (PCF) and the Energy Management System (ISO 50001), as well as the approval of material sustainability issues and sustainability reports. These governance practices demonstrate the Company’s commitment to driving sustainable transformation. By embedding ESG principles into its corporate culture and operational strategies, the Company actively responds to the United Nations Sustainable Development Goals (SDGs) and fulfills its corporate social responsibility. [Sustainable Development Committee] <pre>graph TD; Board[董事會] --> Committee[永續發展委員會]; Committee --> Office[永續發展辦公室]; Office --> Env[環境永續 Environmental]; Office --> Social[社會共融 Social]; Office --> Governance[公司治理 Governance]; Env --> EnvList[綠色營運, 氣候變遷策略, 研發、技術支援、綠能研究所, 總務、EHS 採購、技術支援, 綠色設計, 溫室氣體盤查, 產品責任, 能源管理, 氣候變遷風險與機會管理]; Social --> SocialList[員工照護, 社會參與, 人力資源部 EHS, 總務部, 健康與安全, 公益慈善, 人才培育, 環境守護, 勞工人權, 社區發展]; Governance --> GovernanceList[公司治理, 財務部、稽核室, 法務室, 公司治理評鑑, 誠信經營, 風險管理, 法令遵循, 供應鏈永續管理, 策略採購, QDCST管理, 供應端ESG管理, 關鍵供應商管理, 客戶夥伴, 中央品保、營業, 客戶滿意度, 品質管理, 產品與流程創新];</pre> In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.	

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
			Sustainability Policies To practice sustainable development, the Company formulated and obtained Board approval for the “Sustainable Development Best Practice Principles” in 2022, clearly establishing four major policies as core guiding principles for promoting sustainable development: (1) Implementing corporate governance, (2) Promoting environmental sustainability, (3) Maintaining social welfare, and (4) Strengthening the disclosure of corporate social responsibility (CSR) information. To further implement these policies, we have also established management regulations such as the “Regulations Governing the Establishment of the Sustainable Development Committee,” the “Corporate Governance Best Practice Principles,” the “Code of Ethics and Business Conduct,” and the “Code of Ethical Conduct.” These regulations are continuously adjusted and updated based on international trends, recommendations from regulatory authorities, and actual needs. Main Responsibilities of the Sustainable Development Committee • Formulate and assist in integrating corporate sustainability values into the Company’s business strategies. • Review the objectives, strategies, and action plans of the Company’s sustainability policies and evaluate their effectiveness. • Guide and monitor the progress and performance improvements of various sustainability action plans. • Oversee the preparation and publication of the ESG sustainability report. 	

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
2. Does the Company conduct risk assessments of environmental, social, and corporate governance issues in relation to its operations in accordance with the materiality principles, and formulate relevant risk management policies or strategies?	V		Risk Governance Organization: To enhance the resilience and sustainable development of the Company's basic operations, Phihong has established a Risk Governance Organization with the Group President serving as the Chief Executive Officer (CEO). Through a cross-departmental structure for risk management-related affairs, a systematic operating mechanism has been implemented. Based on the Risk Management Handbook, risk assessment and identification are conducted for environmental, social, and governance (ESG) issues related to the company's operations. The execution status and results of risk governance are reported regularly to the Board of Directors, at least annually, enabling the Board to oversee the operation of the risk governance mechanism and its overall implementation. The scope of risk governance covers all companies within the group. Members of the Risk Governance Organization are the top executives of each business unit, while Risk Governance implementation personnel are designated individuals within each business unit responsible for executing various risk governance tasks in daily operations. Risk Management Policies and Objectives To establish, maintain, and continuously improve an effective risk management system, enabling the Company to safeguard commitments to customers, protect shareholder rights and interests, focus on employees' working environment and health, and move towards sustainable operation. For the complete policy, please refer to the Company's Risk Management Handbook. Risk Management Objectives 1.Reduce risk levels and strengthen the organization's risk management capabilities. 2.Enhance the consistency of the application of risk management across the company's organization. 3.Eliminate or reduce the frequency of specific crisis events. Risk Identification and Monitoring The Company identifies and confirms potential risks and impacts from internal and external environments. Targeting aspects such as company operations, technology, cyber security, facilities, supply chain, finance, and personnel, 11 risks were identified in 2025. Furthermore, impact response and mitigation measures, along with designated responsible parties/units for management, have been formulated for different risk items. Procedures covering early warning, response, crisis management, and recovery actions have been established to ensure operational sustainability.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

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			建立風險管理內外部環境要素與步驟，並定義風險評量標準及風險分析對象 風險辨識 透過小組會議廣泛蒐集、辨別及描述風險並歸類 風險分析 確認既有控制機制與發生機率、影響評估等級 風險評量 比較風險基準並設定優先順序與風險胃納 溝通與協商 風險因應 列出及評估與選擇風險對策，負責部門提出執行計畫或減緩對策 定期評估風險管理的構、計畫的進度及其1效性 Operations and Management Risk Analysis Table <table border="1"> <thead> <tr> <th>Aspects</th><th>Risk Identification</th><th>Operational Impact</th><th>Mitigation measures</th><th>Business Opportunities</th></tr> </thead> <tbody> <tr> <td rowspan="2">Environment (E)</td><td>Electricity and Water Supply Disruptions</td><td>Disruptions in operations due to public facilities such as electricity and water resources being disrupted</td><td> - Develop emergency response plans to reduce the impact of electricity and water outages - Set up generators, uninterruptible power supply systems, and evaluate the introduction of energy storage facilities, among other measures. - Establish in-plant water storage and external water source support mechanisms; and implement water-saving and power-saving measures </td><td>Accelerate the improvement of energy and resource use efficiency, introduce the use of renewable energy, and establish an energy and resource emergency mechanism</td></tr> <tr> <td>Environmental and climate change</td><td>Greenhouse gas emission Energy Resources management Management of air, water, hazardous waste and noise pollution</td><td> - Examine international environmental protection trend set environmental protection policy that meets operational demands - Conduct disaster prevention monitoring and drills on emergency response and recovery ability - For details on impacts or threats and corresponding response strategies, please refer to the "Climate Change Risks and Opportunities" chapter/section. </td><td>For potential opportunities, please refer to the "Climate Change Response" section</td></tr> </tbody> </table>	Aspects	Risk Identification	Operational Impact	Mitigation measures	Business Opportunities	Environment (E)	Electricity and Water Supply Disruptions	Disruptions in operations due to public facilities such as electricity and water resources being disrupted	- Develop emergency response plans to reduce the impact of electricity and water outages - Set up generators, uninterruptible power supply systems, and evaluate the introduction of energy storage facilities, among other measures. - Establish in-plant water storage and external water source support mechanisms; and implement water-saving and power-saving measures	Accelerate the improvement of energy and resource use efficiency, introduce the use of renewable energy, and establish an energy and resource emergency mechanism	Environmental and climate change	Greenhouse gas emission Energy Resources management Management of air, water, hazardous waste and noise pollution	- Examine international environmental protection trend set environmental protection policy that meets operational demands - Conduct disaster prevention monitoring and drills on emergency response and recovery ability - For details on impacts or threats and corresponding response strategies, please refer to the "Climate Change Risks and Opportunities" chapter/section.	For potential opportunities, please refer to the "Climate Change Response" section	
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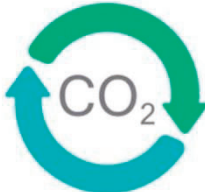
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			Society (S)	The threat of major infectious diseases	Due to the spread of the infectious disease, the production line was suspended as employees of the Company were unable to arrive at work and materials could not be delivered to the Company, resulting in the Company being unable to meet customers' requirements.	•To guarantee the safety of personnel online and resume operations, implement the epidemic prevention organization and SOP mechanism. •Employees work on alternate timing or work remotely for risk sharing Reinforce relationships with partners in the supply chain, share and respond to the supply chain pandemic control system.	Rapidly and carefully plan for the normal output, exerting our crisis management abilities, striving for customers' trust, and more business opportunities.
				Occupationalsafety risks	Work injury and public safety events impacting company's normal operations. Damage to personnel, property, and factory halting work due to serious differences	•Examination of occupational hazards and operations to avoid employee exposure to hazards •Intensify everyday safety awareness and drills; when encountering disasters, public safety incidence, immediate activation of task team to perform rescue operations •Enhance labor-capital negotiation channel, establish harmonious labor-capital relations •Implement health checks for employees	Reduce and prevent the chance of work disaster from occurring; ensure the safety of personnel and property to promote the trust of the stakeholders in the Company's continued operations
				Information security risk	Due to leaks, theft, breakage, and other human factors or natural disaster damage, resulting in company or personal information loss and/or external/internal communication system malfunction that leads to company losses and even damage to company reputation	•Information system remote restoration drills are conducted twice a year to simulate any natural disaster (such as earthquake, fire, and flood), or loss of information due to human factors to ensure the fastest restoring method of the operations system •Maintain two-carrier service at all times ensure normal external operations Enhance system encryption ability and password management •Implement employee training and promotion, strengthen information security management •and employees' awareness of legal compliance	Construct highly dependable information security management system to contain any possible communication disruption, data loss and leak in order to earn the trust and support of all the stakeholders in the Company
			Corporate Governance (G)	Global Geopolitical Risk	Political conflict and instability pose potential threats to company operations and supply chains, consequently leading to risks such as local labor market disruptions, exchange rate fluctuations, and currency depreciation.	1.Regularly review geopolitical issues concerning facilities in mainland China and the operating sites of partners. 2.Formulate a complete command system and production transfer plans, and reach consensus with major customers	Strengthen supply chain resilience, reduce dependence on single countries or suppliers, and evaluate cooperation with suppliers that have dispersed production bases in politically stable countries.
				Macroeconomic Risk (Market Demand)	Increased downside risk for the global economy in 2025, particularly with persistently weak momentum and negative growth figures in European and American markets impacting the company's overall sales	1.Maintain regular communication with customers regarding sales volume expectations. 2.Review the reasonableness of capital expenditures and control factory production costs.	Consolidate and extend core competitiveness, demonstrate differentiated advantages, and proactively deploy green and low-carbon products while advancing the dual transformation towards a circular economy.
				Ethics risk	Violation of honesty and integrity principles of operation resulting in company's loss. In 2021, a corruption risk assessment was conducted for each plant, identifying a significant risk in the procurement area related to the inappropriate acceptance of gifts or money, or the use of entertainment expenses in exchange for preferential treatment in supplier bids for goods and services.	•New employees are required to undergo training on the "Code of Ethics and Business Conduct" upon onboarding, and must sign an acknowledgment after the training. •Promote the importance and implementation of honesty and integrity through education at regular intervals	All employees must abide by the Code of Corporate Ethics and Business Conduct, and fully execute honesty and integrity of operations

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
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3. Environmental issues (1) Does the Company establish a suitable environmental management system based on its industrial characteristics?	V		Upholding the philosophy of “Global Symbiosis, Greening the Earth,” the Company actively promotes sustainable development and embeds environmental sustainability deep within its corporate culture. We continuously enhance employees’ environmental awareness and fully implement environmental management objectives through cross-departmental cooperation. To improve climate resilience, the Company strengthened its TCFD (Task Force on Climate-related Financial Disclosures) framework and introduced the TNFD (Task Force on Nature-related Financial Disclosures) framework in 2025. This includes establishing a comprehensive climate risk assessment process to fully evaluate risks and opportunities, as well as dependencies and impacts, and closely linking environmental targets with management-level KPIs to strengthen climate governance. Furthermore, we actively research, develop, and manufacture green products, promote the application of renewable energy, and continuously reduce carbon emissions through energy management and Greenhouse Gas (GHG) inventory systems. In terms of waste management, we strictly implement segregated handling of hazardous and non-hazardous waste, practice source reduction, and maximize recycling and reuse to achieve resource circulation, advancing towards environmental sustainability. The Four Elements of Environment Management  Environment and Energy Policy The Company pays close attention to international environmental issues and trends. In addition to complying with local laws and regulations at its global operating sites, the company proactively and cautiously implements environmental policies and related activities across the board. Based on corporate social responsibility and the goal of sustainable operation, we uphold the principles of implementing pollution prevention and energy saving/carbon reduction, continuously contributing efforts towards environmental protection.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof				
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	Yes	No	Summary	
				
(2) Is the Company dedicated to improving the utilization efficiency of energy and using recycled materials with a minimal adverse impact on the environment?	V		Energy Management and Low-Carbon Transition To improve energy efficiency and reduce operational carbon emissions, the Company has implemented an energy management system since 2024 and established an energy management team. Through energy monitoring and regular audits, the team tracks energy consumption across all operational sites, continuously identifies energy-saving opportunities, and sets energy-saving improvement targets. Additionally, a performance tracking and review mechanism ensures the effective implementation of energy-saving measures. In line with energy conservation and renewable energy initiatives, the Linkou headquarters has optimized its high-efficiency cooling tower system. This upgrade, which commenced operation in 2025, is designed to improve the operational efficiency of the chilled water system. The Dongguan plant has completed the installation of Phases 1 through 3 of its solar power generation system, yielding 2.14 million kWh (7.7 million MJ) of electricity annually and reducing carbon emissions by 942.25 metric tons of CO₂e. Additionally, the Haiphong (Vietnam) and ZeroVA (Taiwan) facilities have transitioned their solar power system projects from the engineering assessment stage to the construction phase. These systems are slated for commissioning in the first half of 2026, with an annual power generation capacity of approximately 1.93 million kWh (6.948 million MJ) and an estimated carbon emissions reduction of approximately 941.2 tons of CO₂e. By optimizing energy-saving equipment and expanding renewable energy adoption, the Company continues to enhance energy efficiency while steering its operations toward a low-carbon energy transition in support of long-term sustainability.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

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			Plant site	Energy saving type	Main implementation projects	Investment amount (Unit: NT\$)	Execution status	Expected benefits
			Linkou headquarters (PHT)	Air Conditioning System	Replacement of energy-consuming cooling towers (upgraded from original 300 RT to 450 RT)	NT\$2.85 million	Official operation commenced in January 2025.	Expected energy saving of 36,000 kWh/year (129.6 GJ), annual carbon reduction of 17 tCO ₂ e.
			Phihong Dongguan (PHC, PHP)	Air compressor	Air compressor energy-saving retrofit plan.	NT\$2.64 million	In operational use.	Air compressor electricity consumption saved 40,352 kWh.
				Green Power System	Phase I, II, III plant solar power generation system	Shared Energy Savings Cooperation Model	In operational use.	Actual total power generation in 2025 was 2.14 million kWh (7.7 million MJ), achieving an annual carbon reduction of 942.25 tCO ₂ e.
			Haiphong plant	Green Power System	Installation of solar power generation	Shared Energy Savings Cooperation Model	Construction commences after signing the Letter of Intent (LOI) in Q1 2025. In operational use from the first half of 2026.	Expected annual electricity saving of 1 million kWh (3.6 million MJ) compared to traditional equipment, with an annual carbon emission reduction of 502 tCO ₂ e.
			Zerova (ZTM)	Green Power System	Installation of solar power modules at Tainan Plants 1 and 3	Annual operating & maintenance cost NT\$440,000 / year	Feasibility study and contract signing completed in 2025, scheduled for completion and official operation in Q2 2026.	Expected annual power generation: 930,000 kWh (3.348 million MJ) Annual carbon reduction: 439.2 tCO ₂ e. Annual renewable energy certificates: 933.
Plastic Cycle (PCR) Power Supply Design PCR stands for Post-Consumer Resin, defined as “material that can be reused after undergoing certain processing,” also known as recycled material. Currently, the Company’s existing plastic materials are recyclable and able to be reprocessed. If PCR plastic is to be used (meeting specifications and constituting a certain percentage within the plastic), besides price increases, its reliability and impact resistance would also be lower than current materials, as PCR materials are often primarily composites. The widespread application of PCR is anticipated in the future. We will continue to commit to green technology and follow developments. The introduction of PCR content will be implemented in three phases: the focus in 2025 is on introducing products with 30%-50% PCR content, followed by horizontal expansion based on customer demand. The PCR ratio will be increased to 70% in 2026, and the adoption of over 90% PCR will be promoted in 2028, gradually fulfilling the responsibility towards environmental sustainability.								

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			Plastic recycling, recycling (PCR) process  Recycling from market Scrape Washing Classification Compound (PCR process)  Recycling from injection nozzle material or defect Scrape Washing Compound (PIR process)  (Carbon reduce) <table><tr><th></th><th>kg CO2 eq. for 1kg resin material</th></tr><tr><td>PCR 30%</td><td>Reduce 0.5~1 kg</td></tr><tr><td>PCR 50%</td><td>Reduce 1.25~1.7 kg</td></tr><tr><td>PCR 70%</td><td>Reduce 2~2.3 kg</td></tr><tr><td>PCR 90%</td><td>Reduce 2.5~3kg</td></tr></table>  (Energy demand) <table><tr><th></th><th>MJ(Mega joules) for 1kg resin material</th></tr><tr><td>PCR 30%</td><td>Reduce 23~30 MJ (Saving 6.4~8.4 kWh)</td></tr><tr><td>PCR 50%</td><td>Reduce 40~45 MJ (Saving 11.1~12.5 kWh)</td></tr><tr><td>PCR 70%</td><td>Reduce 60~65 MJ (Saving 16.6~18 kWh)</td></tr><tr><td>PCR 90%</td><td>Reduce 70~80 MJ (Saving 19.4~22.2 kWh)</td></tr><tr><td colspan="2">1 L Petrol=33~36 MJ</td></tr><tr><td colspan="2">1 kWh=3.6 MJ</td></tr></table>		kg CO2 eq. for 1kg resin material	PCR 30%	Reduce 0.5~1 kg	PCR 50%	Reduce 1.25~1.7 kg	PCR 70%	Reduce 2~2.3 kg	PCR 90%	Reduce 2.5~3kg		MJ(Mega joules) for 1kg resin material	PCR 30%	Reduce 23~30 MJ (Saving 6.4~8.4 kWh)	PCR 50%	Reduce 40~45 MJ (Saving 11.1~12.5 kWh)	PCR 70%	Reduce 60~65 MJ (Saving 16.6~18 kWh)	PCR 90%	Reduce 70~80 MJ (Saving 19.4~22.2 kWh)	1 L Petrol=33~36 MJ		1 kWh=3.6 MJ		
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	Yes	No	Summary									
			Strengthening Climate Resilience The Company actively aligns with international sustainability standards and supports the Task Force on Climate-related Financial Disclosures (TCFD). In 2025, it initiated a climate change management and disclosure process in accordance with the TCFD and TNFD frameworks, as well as IFRS S2 “Climate-related Disclosures.” The Company focuses on four key dimensions: governance, strategy, risk and impact management, and metrics and targets, to comprehensively address climate and nature-related issues. To accurately identify the potential impacts of climate and nature-related issues on its operations and strategy, the Company has established a comprehensive risk and opportunity identification process that is reviewed annually. By integrating quantified financial impact data, it effectively monitors, manages, and responds to evolving variables. Through sustainable management, the Company actively seizes innovation opportunities arising from the transition to a low-carbon economy, steadily advancing toward its corporate sustainability vision. For more detailed information, please refer to the Company’s 2025 Climate and Nature Biodiversity Report.  Table 3.1 Climate-related Risk and Opportunity Assessment Process <table><tr><th>STEP 01 Collect Issues Establish a List of Climate- and Nature-related Risks and Opportunities</th><th>STEP 02 Identify Impacts Prioritize Risks and Opportunities</th><th>STEP 03 Formulate Strategies Key Risks and Opportunities - Formulate Response Strategies</th><th>STEP 04 Monitor and Manage Follow PDCA Principles - Monitor Risks and Opportunities</th></tr><tr><td>Regularly collect external development trends and internal climate- and nature-related issues through the Sustainability Office.</td><td>Assess the related issues based on their likelihood of occurrence and impact on the Group, then filter and prioritize risks requiring focused management or opportunities for active expansion.</td><td>For each risk and opportunity, further formulate feasible response strategies and specific measures, and set corresponding indicators and targets to facilitate subsequent monitoring and management operations.</td><td>Annually, follow PDCA principles to continuously monitor and manage significant climate- and nature-related risks and opportunities, regularly conduct reviews and improvements to ensure the appropriateness of related strategies and the effectiveness of implementation measures.</td></tr></table>	STEP 01 Collect Issues Establish a List of Climate- and Nature-related Risks and Opportunities	STEP 02 Identify Impacts Prioritize Risks and Opportunities	STEP 03 Formulate Strategies Key Risks and Opportunities - Formulate Response Strategies	STEP 04 Monitor and Manage Follow PDCA Principles - Monitor Risks and Opportunities	Regularly collect external development trends and internal climate- and nature-related issues through the Sustainability Office.	Assess the related issues based on their likelihood of occurrence and impact on the Group, then filter and prioritize risks requiring focused management or opportunities for active expansion.	For each risk and opportunity, further formulate feasible response strategies and specific measures, and set corresponding indicators and targets to facilitate subsequent monitoring and management operations.	Annually, follow PDCA principles to continuously monitor and manage significant climate- and nature-related risks and opportunities, regularly conduct reviews and improvements to ensure the appropriateness of related strategies and the effectiveness of implementation measures.	
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Promoting items	Implementation										Deviations from the Sustainable Development Best Practice Principles for TWSE/TPE _x Listed Companies and Reasons Thereof		
	Yes	No	Summary										
(3) Does the Company assess the current and future potential risks and opportunities of climate change to the Company, and adopt corresponding measures?	V										In compliance with the Sustainable Development Best Practice Principles for TWSE/TPE _x Listed Companies.		
			Climate/ Nature Risk Category	Risk Item	Risk Description	Degree of Impact	Possibility of occurrence	Time Horizon	Value Chain Position	Financial Impact		Countermeasures	
			Climate	Policy and Legal	Energy saving and carbon reduction requirements for operations	In response to the global net-zero trend, the Group passed the Science-Based Targets (SBT) review in 2024 and will continue to drive transformation to achieve this target. Therefore, the Group needs to utilize more low-carbon technologies, such as the use of renewable energy, electricity storage facilities, and improvements in process energy efficiency, all of which require higher application costs.	High	High	Short, Medium, Long-term	Own Operations		Increased operating costs, Increased capital expenditure	1. Continuously monitor regulations and legislative progress regarding carbon pricing in various countries. 2. Regularly evaluate and analyze internal carbon pricing, implementing it in plant operations to proactively promote carbon reduction measures and reduce financial impact. 3. Continuously and actively pursue self-built renewable energy sites and evaluate long-term green electricity purchase agreements (PPAs) to stabilize the cost of obtaining green electricity.
			Climate	Policy and Legal	Carbon cost pass-on from the supply chain	Taiwan is expected to begin levying carbon fees starting in 2026; China's carbon trading market is already implemented; the EU will also begin imposing its Carbon Border Adjustment Mechanism (CBAM) starting in 2026. Although the Group is not directly subject to these levies, if some suppliers are charged high carbon taxes/fees or fines, they may pass these costs on to the Group.	Medium	High	Short, Medium-term	Upstream Supply Chain		Increased procurement costs	1. Actively cooperate with supply chain partners to jointly promote carbon reduction and regularly track suppliers' carbon emission performance. 2. Adopt diverse and flexible procurement strategies to reduce the risk of cost pass-ons. 3. Considering the impact of different regional carbon tax/fee policies, diversify away from high-carbon-risk suppliers.
			Climate, Nature	Policy and Legal	Environmental requirements and regulations for products	Electronic products must comply with product energy efficiency standards and environmental regulations that are successively issued and updated by various countries of sale in response to climate change and environmental trend strategies. Product requirements include standards such as ENERGY STAR, use of recyclable packaging materials, use of recycled materials, 80 PLUS certification, etc. If the Group fails to respond in a timely manner, it may result in market access bans and loss of orders.	Medium	High	Medium, Long-term	Downstream product services		Decrease in business revenue	1. Establish a tracking mechanism for relevant regulations and conduct early-stage research and deployment of corresponding technologies. 2. Introduce circular manufacturing technologies and recycled materials. 3. Introduce circular manufacturing technologies and recycled materials.
			Climate, Nature	Technology	Failure to grasp low-carbon technologies in a timely manner	If the Group fails to continuously research and develop various emerging green technologies and product solutions around new technology development, it may lose market competitiveness. Increasing R&D investment could also bring additional cost expenditures and resource investment to the Group.	High	Medium	Short, Medium, Long-term	Downstream product services		Increased R&D costs; Decrease in business revenue	1. Continuously invest in low-carbon technology R&D, such as high-efficiency electric vehicle charging solutions and energy-saving power supplies. 2. Actively cooperate with supply chain partners to promote the use of low-carbon materials and renewable energy, building a green process system. 3. Strengthen the development and retention of R&D talent for green technologies.
(4) Does the Company count the greenhouse gas emissions, water consumption, and total weight of waste in the past two years, and formulate policies on reduction of greenhouse gas and water consumption, or other waste management?	V		Climate	Physical -Long-term	Impact of long-term temperature rise	The long-term warming trend caused by climate change may affect the safety and health of workers, and also has a direct impact by increasing air conditioning system power usage, increasing the energy consumption demand of cooling equipment, and causing excessively high cooling water temperatures, thereby increasing the Group's operating costs.	Medium	Medium	Medium, Long-term	Own Operations	Increase in operational cost; decrease in business revenue	1. Factory design incorporates high-efficiency insulation materials, installation of shading systems, and optimization of ventilation design. Regularly inspect and maintain air conditioning and cooling equipment to enhance energy use efficiency. 2. Implement a split-shift work system to avoid high-temperature periods, increase the frequency of rest breaks, and provide heatstroke prevention and cooling beverages/drinks. 3. Use a smart energy management system to monitor electricity consumption, install heat recovery devices, regularly conduct equipment efficiency tests, and replace old, energy-consuming equipment.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPE _x Listed Companies.
			Climate, Nature	Physical -Long-term	Changes in rainfall patterns and distribution	Changes in rainfall patterns during dry and rainy seasons will affect reservoir water storage and flood prevention/control capabilities, thereby impacting the water supply system. Insufficient water supply may also lead to stoppages in operations and production lines. If flooding occurs, it will cause operational disruptions, affect employees' lives, and other issues. Associated recovery costs and delays in product delivery time will increase operating costs and reduce sales.	High	Medium	Medium, Long-term	Own Operations	Increase in operational cost; decrease in business revenue	1. Install water storage facilities and "water piggy banks" (rainwater harvesting systems), introduce water recycling and reuse technology, and regularly maintain water supply equipment to ensure efficiency. 2. Establish a tiered management and control mechanism for water shortages or flooding, prepare alternative production plans, plan for personnel allocation and supply chain backup measures, and conduct regular drills to enhance response capabilities. 3. Enhance the capacity of the plant's drainage system, install flood gates, establish a real-time monitoring system, adopt waterproof designs for critical equipment, and raise the ground floor elevation.	

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
			Greenhouse Gas Management Under the challenge of climate change, companies must continuously reduce greenhouse gas (GHG) emissions from their operations to mitigate environmental impact. If overall carbon emissions continue to rise, future pressure from increased carbon fees (taxes) will mount, making it difficult to meet market and customer expectations for sustainable development. To effectively manage GHG emissions and reduce climate impact, the Company actively promotes the Science-Based Targets initiative (SBTi) and has obtained ISO 14064-1:2018 certification/verification. We continuously drive carbon reduction actions through GHG inventory, verification, and target setting. Since 2023, we have introduced an online carbon management platform (Ruitan Cloud), enhancing the transparency and efficiency of the Group's GHG emissions management. The Linkou headquarters and major global manufacturing sites undergo annual ISO 14064-1 verification, and we are continuously expanding the verification scope to cover service locations and subsidiaries. By 2026, it is expected that 100% verification of GHG emissions data for all individual companies within the Group and subsidiaries included in the consolidated financial statements will be achieved, further strengthening the company's carbon reduction commitments and sustainable development goals. Greenhouse Gas Emissions In 2025, the Company continues to conduct inventory according to the ISO 14064-1:2018 greenhouse gas inventory standard. The results show that the main source of greenhouse gas emissions is Scope 2 purchased electricity, accounting for 82.78% of total emissions. To reduce Scope 2 emissions, we introduced ISO 50001:2018 in 2024 to establish energy saving (electricity) targets and improve the energy use efficiency of equipment. Furthermore, we continue to pay attention to green energy issues and actively promote the planning and implementation of solar power generation, striving to reduce greenhouse gas emissions. Compared to the base year (2021), the total Scope 1 and Scope 2 emissions of the Group in 2025 have significantly decreased by 31.79%. Compared to the set SBT target (42% reduction by 2030), 75.69% of the emission reduction target has been achieved.	

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			Scope 1+2 Greenhouse Gas Emissions (tCO₂e) <table><tr><th>Item</th><th>2021 (Base Year)</th><th>2023</th><th>2024</th><th>2025</th><th>Change from Base Year</th></tr><tr><td>Scope 1</td><td>612.5500</td><td>727.7034</td><td>1,058.9241</td><td>514.5622</td><td>-16.00%</td></tr><tr><td>Scope 2</td><td>28,713.0830</td><td>23,853.6698</td><td>20,470.1035</td><td>19,487.7669</td><td>-32.13%</td></tr><tr><td>Total Emissions</td><td>29,325.6330</td><td>24,581.3732</td><td>21,529.0276</td><td>20,002.3291</td><td>-31.79%</td></tr><tr><td>Carbon emission density (tCO₂e / Million NTD Revenue)</td><td>2.39</td><td>1.99</td><td>1.98</td><td>2.04</td><td>-14.47%</td></tr></table> Note: 2025 GWP values are based on IPCC AR6. Electricity emission factors: Taiwan region: 0.474 tCO₂e/MWh (2023 factor, Bureau of Energy, MOEA); Dongguan region: 0.5306 tCO₂e/MWh (2023 national factor, MEE China); Haiphong Phihong (Vietnam): 0.6592 tCO₂e/MWh (2023 factor, DCC Vietnam). Scope 1+2 Greenhouse Gas Emissions Species (tCO₂e) <table><tr><th>Species</th><th>CO2</th><th>CH4</th><th>N2O</th><th>HFCs</th><th>PFCs</th><th>SF6</th><th>NF3</th><th>Total</th></tr><tr><td>Emissions</td><td>55.5272</td><td>271.9304</td><td>1.3446</td><td>185.7600</td><td>0.0000</td><td>0.0000</td><td>0.0000</td><td>514.5622</td></tr><tr><td>%</td><td>10.79</td><td>52.85</td><td>0.26</td><td>36.10</td><td>0.00</td><td>0.00</td><td>0.00</td><td>100%</td></tr></table> 類別1-2總排放量趨勢圖 <table><tr><th>Year</th><th>類別1</th><th>類別2</th><th>總排放</th><th>降幅</th></tr><tr><td>2021</td><td>0.0000</td><td>28,713.0830</td><td>29,325.6330</td><td>0.00%</td></tr><tr><td>2022</td><td>0.0000</td><td>23,853.6698</td><td>24,581.3732</td><td>-10.66%</td></tr><tr><td>2023</td><td>0.0000</td><td>20,470.1035</td><td>21,529.0276</td><td>-16.18%</td></tr><tr><td>2024</td><td>0.0000</td><td>19,487.7669</td><td>20,002.3291</td><td>-26.59%</td></tr><tr><td>2025</td><td>0.0000</td><td>19,487.7669</td><td>20,002.3291</td><td>-31.79%</td></tr></table>	Item	2021 (Base Year)	2023	2024	2025	Change from Base Year	Scope 1	612.5500	727.7034	1,058.9241	514.5622	-16.00%	Scope 2	28,713.0830	23,853.6698	20,470.1035	19,487.7669	-32.13%	Total Emissions	29,325.6330	24,581.3732	21,529.0276	20,002.3291	-31.79%	Carbon emission density (tCO ₂ e / Million NTD Revenue)	2.39	1.99	1.98	2.04	-14.47%	Species	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	Total	Emissions	55.5272	271.9304	1.3446	185.7600	0.0000	0.0000	0.0000	514.5622	%	10.79	52.85	0.26	36.10	0.00	0.00	0.00	100%	Year	類別1	類別2	總排放	降幅	2021	0.0000	28,713.0830	29,325.6330	0.00%	2022	0.0000	23,853.6698	24,581.3732	-10.66%	2023	0.0000	20,470.1035	21,529.0276	-16.18%	2024	0.0000	19,487.7669	20,002.3291	-26.59%	2025	0.0000	19,487.7669	20,002.3291	-31.79%
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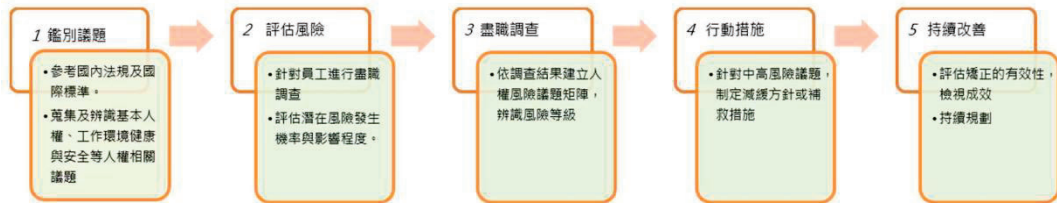
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			Scope 3 Greenhouse Gas Emissions In Scope 3 management, the Company expanded its inventory scope based on an assessment of significant emission sources, covering not only existing waste and energy consumption but also business travel and employee commuting. In 2025, Scope 3 emissions increased by 19.93% compared to the base year, mainly driven by increases in employee commuting and business travel. Given that Scope 3 emissions account for a small proportion of the total, their impact on overall emissions is minimal, and the Company's overall carbon reduction strategy continues to advance steadily. Scope 3 GHG Inventory Results Trend Table (tCO₂e) <table><tr><th>Category</th><th>2022 (Base Year)</th><th>2023</th><th>2024</th><th>2025</th><th>Change from Base Year (2025/2022)</th></tr><tr><td>Business travel</td><td>76.9520</td><td>201.4096</td><td>258.5651</td><td>227.3781</td><td>195.48%</td></tr><tr><td>Employee commuting</td><td>656.2741</td><td>695.6473</td><td>1,768.8854</td><td>1,210.5640</td><td>84.46%</td></tr><tr><td>Use of sold products</td><td>2,127.3591</td><td>2,053.0052</td><td>1,169.7863</td><td>2,085.6495</td><td>-1.96%</td></tr><tr><td>Waste disposal</td><td>91.3654</td><td>15.9578</td><td>16.0142</td><td>16.8015</td><td>-81.61%</td></tr><tr><td>Total emissions</td><td>2,951.9506</td><td>2,966.0199</td><td>3,213.2510</td><td>3,540.3930</td><td>19.93%</td></tr></table> 年 Note: Scope 3-6 inventory was conducted for the first time in 2022, therefore this year was used as the base year Scope 3 Greenhouse Gas Emissions Trend Chart (tCO₂e) <table><tr><th>Year</th><th>Business travel</th><th>Employee commuting</th><th>Use of sold products</th><th>Waste disposal</th><th>Total emissions</th></tr><tr><td>2022 (Base Year)</td><td>76.9520</td><td>656.2741</td><td>2,127.3591</td><td>91.3654</td><td>2,951.9506</td></tr><tr><td>2023</td><td>201.4096</td><td>695.6473</td><td>2,053.0052</td><td>15.9578</td><td>2,966.0199</td></tr><tr><td>2024</td><td>258.5651</td><td>1,768.8854</td><td>1,169.7863</td><td>16.0142</td><td>3,213.2510</td></tr><tr><td>2025</td><td>227.3781</td><td>1,210.5640</td><td>2,085.6495</td><td>16.8015</td><td>3,540.3930</td></tr></table>	Category	2022 (Base Year)	2023	2024	2025	Change from Base Year (2025/2022)	Business travel	76.9520	201.4096	258.5651	227.3781	195.48%	Employee commuting	656.2741	695.6473	1,768.8854	1,210.5640	84.46%	Use of sold products	2,127.3591	2,053.0052	1,169.7863	2,085.6495	-1.96%	Waste disposal	91.3654	15.9578	16.0142	16.8015	-81.61%	Total emissions	2,951.9506	2,966.0199	3,213.2510	3,540.3930	19.93%	Year	Business travel	Employee commuting	Use of sold products	Waste disposal	Total emissions	2022 (Base Year)	76.9520	656.2741	2,127.3591	91.3654	2,951.9506	2023	201.4096	695.6473	2,053.0052	15.9578	2,966.0199	2024	258.5651	1,768.8854	1,169.7863	16.0142	3,213.2510	2025	227.3781	1,210.5640	2,085.6495	16.8015	3,540.3930	
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			Water Resources Management The Company's plant sites primarily involve product assembly processes that do not involve water, thus generating no process wastewater. Water consumption is mostly for domestic purposes, and all Group plants use tap water. As the main water use is domestic, to reduce water resource consumption, Zerova has implemented a rainwater harvesting and utilization system for recycling and reuse, primarily for cleaning and irrigation purposes. Dongguan Pihong conducts regular maintenance and technical upgrades on water-using equipment such as cooling towers to enhance the water circulation rate, further reducing overall water consumption. Other plant sites have implemented domestic water-saving improvement measures such as installing water-saving valves and replacing fixtures with water-efficient models. Water Risk and Wastewater Management Pihong values global water resources, continuously conducts risk management, plans corresponding measures, and strengthens operational risk management. We use the Aqueduct Water Risk Atlas tool from the World Resources Institute (WRI) for water stress assessment. The results show that Dongguan Pihong is in a low-risk area, while the Taiwan and Haiphong plants are in medium-low risk areas. Pihong's wastewater consists entirely of domestic sewage generated from daily living. Operating sites are equipped with effluent monitoring instruments to ensure that wastewater meets the water quality discharge standards stipulated by the industrial park/zone regulations. In 2025, the Group had no violations of wastewater discharge standards nor incurred any related penalties. Water withdrawal and wastewater discharge at each site caused no significant impact. <table border="1"> <caption>Water resources usage table</caption> <thead> <tr> <th>Energy type (unit)</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> </thead> <tbody> <tr> <td>Water withdrawal/usage volume (million liters)</td><td>384.96</td><td>318.33</td><td>266.23</td><td>267.073</td></tr> <tr> <td>※ Waste water discharge (million liters)</td><td>340.68</td><td>280.059</td><td>232.05</td><td>233.313</td></tr> <tr> <td>Number of employees</td><td>5,940</td><td>4655</td><td>5,051</td><td>4,881</td></tr> <tr> <td>Water usage strength (million liters/person)</td><td>0.06</td><td>0.07</td><td>0.05</td><td>0.054</td></tr> </tbody> </table>	Energy type (unit)	2022	2023	2024	2025	Water withdrawal/usage volume (million liters)	384.96	318.33	266.23	267.073	※ Waste water discharge (million liters)	340.68	280.059	232.05	233.313	Number of employees	5,940	4655	5,051	4,881	Water usage strength (million liters/person)	0.06	0.07	0.05	0.054	
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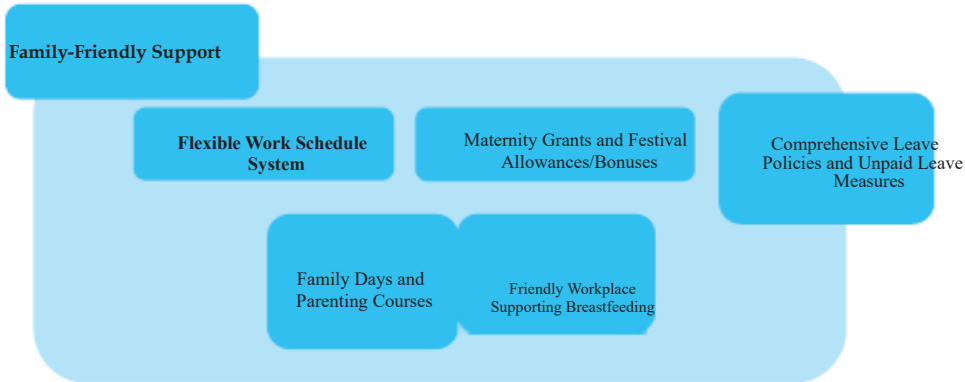
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			Water Withdrawal and Wastewater Volume Chart <table><tr><th>Year</th><th>取/用水量 (百萬公升)</th><th>※ 廢水排放量</th><th>用水強度</th></tr><tr><td>2022</td><td>384.96</td><td>340.68</td><td>0.065</td></tr><tr><td>2023</td><td>318.33</td><td>280.06</td><td>0.068</td></tr><tr><td>2024</td><td>266.23</td><td>232.05</td><td>0.053</td></tr><tr><td>2025</td><td>267.07</td><td>233.31</td><td>0.055</td></tr></table> Waste Management Source Reduction The Company is committed to waste source reduction and efficient management, minimizing waste generation starting from the design phase to reduce environmental impact. Through continuous environmental awareness programs and educational training, we ensure employees deeply understand the company's environmental policy, waste management guidelines, and the importance of resource sustainability. We also promote the practice of source reduction and resource conservation to ensure waste in processes and daily operations is minimized. Furthermore, we emphasize the monitoring and continuous improvement of environmental performance, annually commissioning professional third-party organizations to conduct audits and target reviews, ensuring the continuous enhancement of environmental management effectiveness and contributing efforts towards sustainable development.	Year	取/用水量 (百萬公升)	※ 廢水排放量	用水強度	2022	384.96	340.68	0.065	2023	318.33	280.06	0.068	2024	266.23	232.05	0.053	2025	267.07	233.31	0.055	
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UL Zero Waste to Landfill (UL 2799) The Company actively promotes green manufacturing, responding to global carbon reduction and net-zero initiatives, and is committed to sustainable resource management. Creating “zero waste” plant sites is a core goal, with “zero waste to landfill” serving as a key development direction. Dongguan Phitek plant has achieved a 100% waste diversion rate, with 9% from incineration with energy recovery, and obtained the UL 2799 Zero Waste to Landfill Platinum certification. The Vietnam plant has achieved a 91% waste diversion rate, with 0% from incineration with energy recovery, and obtained the UL 2799 Zero Waste to Landfill Silver certification. The UL “Zero Waste to Landfill” (UL ECVP 2799) standard is a certification that ensures all waste streams are managed in compliance with regulations, through recycling, reuse, or conversion, rather than being sent directly to landfills. Certification is granted only when the waste conversion rate reaches 80% or higher. The assessment of zero-landfill performance includes: In-plant: Waste reduction and reuse ratio. Off-site: Ratio of waste recycled, composted, anaerobically digested, converted to biofuel, or recovered for energy. Non-divertible portion: Ratio of waste landfilled or incinerated. 																																																																																																											

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			Environmental Protection Investments As corporate environmental costs continue to rise, establishing statistics for environmental expenditures and benefits has become an important tool for enhancing management efficiency. According to environmental accounting compilation guidelines, the statistical method for environmental economic benefits involves estimating potential cost savings derived from the reduction in energy and water resource consumption, as well as the decrease in waste generation, achieved through implementing environmental protection plans. Additionally, income generated from waste recycling and reuse is included in the assessment. The environmental benefits presented in this report include tangible monetary income, such as proceeds from waste recycling, and reduced operating costs resulting from environmental measures. Statistics on environmental expenditures and benefits for each Phihong plant site are detailed in the table below. 2025 Environmental Expenditure Statistics Table Unit: NT\$ <table><tr><th colspan="2" rowspan="2">Plant Item Category</th><th colspan="3">Phihong</th><th colspan="2">Zerova</th><th rowspan="2">Total (NT\$)</th><th rowspan="2">Percentage (%)</th></tr><tr><th>Linkou headquarters</th><th>Dongguan (PHC, PHP)</th><th>Haiphong (PHV)</th><th>Zerova (ZTM)</th><th>Dongguan (ZCM)</th></tr><tr><td rowspan="2">Direct Costs for Mitigating Environmental Impact</td><td>Investment in energy-saving and carbon reduction equipment</td><td>177,135</td><td>132,985</td><td>9,038</td><td></td><td>-</td><td>319,158</td><td>9.31</td></tr><tr><td>Costs related to pollution control</td><td>-</td><td>184,604</td><td>29,695</td><td></td><td>138,285</td><td>352,584</td><td>10.28</td></tr><tr><td rowspan="2">Indirect Costs for Reducing Environmental Impact</td><td>Business waste disposal costs / Industrial waste disposal fees</td><td>441,389</td><td>312,146</td><td>847,215</td><td>627,586</td><td>-</td><td>2,228,336</td><td>65</td></tr><tr><td>Certification and monitoring fees</td><td>296,494</td><td>59,170</td><td>28,953</td><td></td><td>143,482</td><td>528,099</td><td>15.4</td></tr><tr><td colspan="2">Total Expenditures</td><td>915,018</td><td>688,905</td><td>914,901</td><td>627,586</td><td>281,767</td><td>3,428,177</td><td>100</td></tr><tr><td colspan="9">Environmental Benefits</td></tr><tr><td>Wastes recycling</td><td>End-of-life electronic parts, production offcuts, etc.</td><td>-</td><td>13,205,436</td><td>106,550</td><td>313,215</td><td>3,263,455</td><td>16,888,656</td><td></td></tr></table>				Plant Item Category		Phihong			Zerova		Total (NT\$)	Percentage (%)	Linkou headquarters	Dongguan (PHC, PHP)	Haiphong (PHV)	Zerova (ZTM)	Dongguan (ZCM)	Direct Costs for Mitigating Environmental Impact	Investment in energy-saving and carbon reduction equipment	177,135	132,985	9,038		-	319,158	9.31	Costs related to pollution control	-	184,604	29,695		138,285	352,584	10.28	Indirect Costs for Reducing Environmental Impact	Business waste disposal costs / Industrial waste disposal fees	441,389	312,146	847,215	627,586	-	2,228,336	65	Certification and monitoring fees	296,494	59,170	28,953		143,482	528,099	15.4	Total Expenditures		915,018	688,905	914,901	627,586	281,767	3,428,177	100	Environmental Benefits									Wastes recycling	End-of-life electronic parts, production offcuts, etc.	-	13,205,436	106,550	313,215	3,263,455	16,888,656		
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	Yes	No	Summary	
4. Social issues (1) Does the Company formulate relevant management policies and procedures in accordance with related laws and regulations and international human rights conventions?	V		Protecting labor rights is a fundamental requirement for a responsible enterprise and an expectation of stakeholders such as consumers, customers, and governments. the Company is committed to fulfilling its corporate social responsibility and has formulated a human rights policy that supports the “UN Universal Declaration of Human Rights” and the “UN Guiding Principles on Business and Human Rights,” using the “Responsible Business Alliance (RBA) Code of Conduct” as its management mechanism. This policy covers all stakeholders, including the company itself, its supply chain, partners, and joint ventures. Through human rights risk identification, assessment, and management measures, we aim to reduce human rights risks, improve working conditions and employee welfare, and establish a comprehensive human rights management system. Human Rights Management Policies The Company uses the Responsible Business Alliance (RBA) Code of Conduct as the basis for measuring the management mechanisms of its operational activities concerning labor, health and safety, environment, and ethics. Promises Labor Rights Policy ◎ Prohibition of Child Labor. ◎ No form of forced labor is permitted; forced, bonded, or involuntary labor is not used. ◎ Working hours and rest periods comply with the provisions of the Labor Standards Act. ◎ Wages paid to workers shall comply with all relevant compensation laws. ◎ Commitment to providing a workplace free from harassment and unlawful discrimination. ◎ Open communication and direct engagement between employees and management are encouraged. ◎ Respect for freedom of association. Human Rights Due Diligence Following the RBA Code of Conduct, we execute human rights due diligence. The purpose is to identify and further assess risks potentially arising from human rights issues, and correspondingly take action, implement risk mitigation measures, and pursue continuous improvement to fulfill commitments and responsibilities for upholding human rights.  <pre> graph LR A[1 鑑別議題 • 參考國內法規及國際標準 • 蒐集及辨識基本人權、工作環境健康與安全等人權相關議題] --> B[2 評估風險 • 針對員工進行盡職調查 • 評估潛在風險發生機率與影響程度] B --> C[3 盡職調查 • 依調查結果建立人權風險議題矩陣，辨識風險等級] C --> D[4 行動措施 • 針對中高風險議題，制定減緩方針或補救措施] D --> E[5 持續改善 • 評估矯正的有效性，檢視成效 • 持續規劃] </pre>	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	
(2) Does the Company formulate and implement reasonable employee benefits (including salary, leave and other benefits, etc.) and appropriately reflect the operating performance or results on the compensation of employees?	V		Remuneration Policies The Company adheres to fair and transparent remuneration principles, providing employees with competitive compensation commensurate with their professional knowledge, skills, competencies, and duties. Concurrently, we strictly comply with local laws and regulations to ensure the reasonableness and legality of salaries. Remuneration Policies Pay for Competency: Determine salaries based on the degree to which employees meet job competencies and comply with local laws and regulations, ensuring fair and reasonable compensation. Fairness and Reasonableness: Adhere to principles of internal equity and consider external market salary equilibrium to provide employees with fair compensation packages. Annual Salary Adjustment: Adjust salaries based on the company’s operating results, employee performance, market salary positioning, external competitiveness for talent, and the annual price index to ensure the market competitiveness of the remuneration system. Operational Feedback: Provide feedback such as project bonuses, performance bonuses, and year-end bonuses based on the overall business achievement rate and growth rate of the previous year, recognizing and rewarding employees for their hard work. Employee Motivation and Retention The Company is committed to providing competitive salaries that align with local standards to attract and motivate outstanding talent, ensure organizational competitiveness, and achieve corporate sustainable development goals. If the company makes a profit in a given year, no less than ten percent (10%) is allocated for employee compensation, which is distributed in the form of stock or cash as resolved by the Board of Directors. Eligible employees of subsidiary companies are also included in the distribution. Furthermore, Phihong offers an employee stock ownership welfare plan, contributing 100% of the stock fund to individual accounts, and has established a long-term incentive plan involving a stock trust for senior managers. In 2025, despite the impact of U.S. tariff policies on the market economy, salary levels for indirect personnel at the Linkou headquarters and Tainan Zerova remained above the local minimum wage, while salaries for direct personnel at Dongguan Phihong, Dongguan Zerova, and Haiphong Phihong met local minimum wage standards. During the annual salary review process, we also consider market salary levels and factors such as inflation, we conducted a company-wide salary review and adjustment. The average salary adjustment rate in 2025 reached 2.13%, aimed at attracting more outstanding talent to join the Company while motivating high-performing current employees, achieving the goal of talent retention. 	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
			Employee Care Family-Friendly Support The Company is dedicated to creating a family-friendly work environment. Upholding the principles of caring for employees and sharing profits, we offer diverse welfare programs to support employees in achieving work-life balance. This includes regularly organizing Family Days and parenting courses, and providing various festival bonuses/gift money for Labor Day, Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year, strengthening the bond between families and the company. In addition to statutory leave, employees can also enjoy one day of paid birthday leave in their birth month. The Employee Welfare Committee also thoughtfully prepares birthday gift money and cakes, allowing colleagues to feel warmth and happiness alongside their work. To meet employees' family needs, we fully implement a flexible work schedule system from 07:30 to 09:30, accommodating parents who need to drop off/pick up children and employees with long commutes, enabling a seamless connection between work and family. For childcare needs, we offer several support measures: ● Dedicated lactation rooms and specialized refrigerators are provided to ensure the hygiene and safety of breast milk storage. ● We cooperate with nearby educational institutions to offer childcare discounts, reducing the financial and time burdens on parents. ● In accordance with the Gender Equality in Employment Act, employees can apply for unpaid parental leave and are arranged to return to their positions upon completion of the leave, allowing colleagues to balance family and career development without worries during their parenting journey. After the pandemic, we resumed hosting the Phihong Family Day, allowing children to come to work with their parents. Activities included singing and dancing, storytelling, station games, inflatable slides, and DIY craft courses, ensuring the children had a great time. We believe that by implementing family-friendly policies and continuously optimizing welfare measures, we can effectively enhance employees' sense of belonging and well-being, laying a solid foundation for the company's sustainable development. Receiving the Golden Award for Happy Enterprise for the fifth consecutive time is the best affirmation of our efforts.  The diagram illustrates the 'Family-Friendly Support' framework. It features a central light blue rounded rectangle containing five smaller blue boxes. The boxes are arranged with 'Flexible Work Schedule System' at the top left, 'Maternity Grants and Festival Allowances/Bonuses' at the top right, 'Comprehensive Leave Policies and Unpaid Leave Measures' on the far right, 'Family Days and Parenting Courses' at the bottom left, and 'Friendly Workplace Supporting Breastfeeding' at the bottom right.	

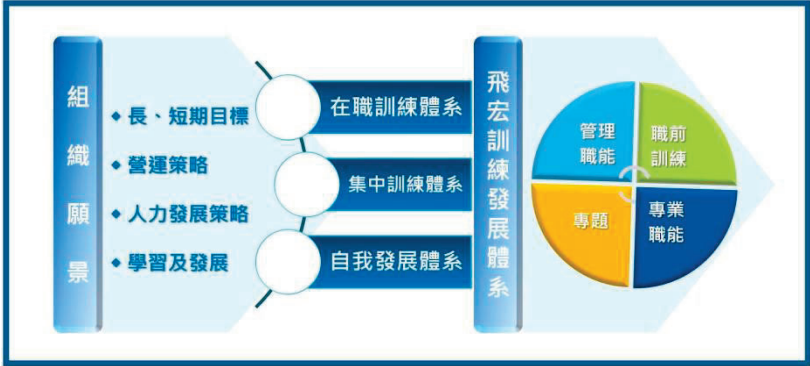
Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
(3) Does the Company provide a safe and healthy work environment for employees and regularly organize health and safety training for employees?	V		Occupational Safety and Health Management To protect and promote the health of all employees, the Company incorporates Occupational Safety and Health (OSH) management as one of the core strategies for corporate sustainable development. All plant sites are certified to the ISO 45001:2018 OSH management system standard, and we ensure the certificates remain continuously valid. The Group strictly complies with relevant occupational safety and health regulations, has formulated an “Occupational Safety and Health Policy,” and established an Occupational Safety and Health Committee to promote a comprehensive safety management system. In addition to adhering to regulations and company policies, we actively prevent occupational injuries, comprehensively inspect and supervise the working environment, and conduct regular hazard identification and risk assessments based on different operation types and environmental conditions. We prioritize the minimization of significant risks, and continuously integrate risk management into the tracking of the OSH management system. Furthermore, we conduct regular internal and external audits to ensure that each plant site complies with local government regulations and company policy requirements, thoroughly eliminating potential hazards in the workplace to provide employees with a safe and healthy working environment. In 2025, zero fatalities occurred within the Group, and zero cases of occupational diseases or serious occupational injuries were reported.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies



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	Yes	No	Summary	
(4) Does the Company establish effective career development and training plans for employees?	V		Training Management System and Learning Framework The Company adheres to the PDDRO (Plan-Do-Check-Review-Outcome) training management cycle, establishing a comprehensive mechanism for planning, execution, development, evaluation, and outcome review to ensure that talent development aligns precisely with operational strategies and employees' career development. It offers a diverse range of courses tailored to different career stages and competency categories, including pre-employment training, professional skills, management development, and general literacy. Through a blended learning model that combines online and in-person sessions, the Company maximizes learning flexibility and practical application effectiveness. In 2025, the average training hours per employee reached 43.58 hours, with an exceptional completion rate of 145.3%, underscoring the organization's strong commitment to continuous learning. 2025 Training Highlights and Accomplishments 1. Internal Knowledge Transfer: Instructor Development and New Employee Mentoring - Internal Instructor System: Building on previous development efforts, the Company added 4 qualified internal instructors in 2025, who delivered 10 specialized courses throughout the year. By leveraging internal instructors, it deepened the transfer of the organization's tacit knowledge, effectively reducing reliance on external training and enhancing instructional effectiveness. - New Employee Mentor System: The Company continued to promote the Buddy system and implemented annual refresher training. In 2025, a total of 36 employees completed the refresher training, with a post-training satisfaction score of 9.8 out of 10, significantly improving new employees' adaptability and the stability of cross-departmental collaboration. 2. Digital Transformation Empowerment: AI Literacy and Diversified Learning - AI Learning Workshops: Focusing on “AI Applications,” the Company’s book club hosted 58 sessions in 2025. This emphasis on digital literacy empowered employees to navigate AI trends, thereby strengthening the organization's ability to adapt to technological changes. - Micro-Course Innovation: The Company introduced the “Add a Dash of AI” series into its micro-course system, integrating foundational AI knowledge into daily bite-sized learning sessions. This initiative fosters a digital transformation mindset across the entire workforce through a progressive, step-by-step approach. 3. Holistic Development Support: General Lectures and EAP - Enhancing Workplace Well-being: The Company organized four general lectures covering EAP (Employee Assistance Program), health promotion, and parenting and family support. By prioritizing work-life balance, it strives to cultivate a workplace that fosters a sense of belonging and well-being through a comprehensive support system.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
			Deepening the Learning Organization Culture Through systematic talent development and refined learning mechanisms, the Company is progressively deepening its “learning organization” culture. From internal knowledge transfer and forward-looking AI literacy development to holistic support for employee well-being, it is consistently strengthening professional competitiveness and organizational resilience, positioning learning as the core driver of its sustainable operations. Phihong Education and Training System 	
(5) Does the Company comply with relevant laws and regulations and international standards for the health and safety of customers, customer privacy, marketing and labeling of products and services, and formulate relevant consumer protection policies and complaint procedures?	V		Green Product Management Restriction of Hazardous Substances The Company and its subsidiary brand, Zerova, are dedicated to safeguarding environmental health and safety through strict adherence to international regulations and client standards regarding hazardous substances. In response to global environmental trends, the Company has established comprehensive "Green Management and Hazardous Substance-Free Technical Standards." Through its digital green information platform and supplier management system, it ensures real-time synchronization of regulatory requirements and conducts regular training sessions. In practical implementation, the Company's “Environmental Management Substance Control Standards” comprehensively cover RoHS 2.0 (including testing for 10 restricted substances) and REACH SVHC regulations. In 2025, the Company completed the listing and promotion of 251 Substances of Very High Concern (SVHCs) across 35 batches in response to the latest ECHA announcements. Furthermore, it ensures 100% compliance for halogen-free products and adheres to the WEEE Directive as a foundational standard for product development, maximizing the potential for recovery and recycling. This demonstrates the Company's firm commitment to green supply chain management and corporate social responsibility.	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
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			Product Recycling Rates and Environmental Impact The Company operates under a B2B business model and actively promotes a circular economy. In addition to ensuring that all products meet WEEE recycling rate requirements, the Company is scaling its use of recycled materials to mitigate environmental impact at the product's end-of-life stage.  Power Supply Products: The primary raw materials used are metals and plastics. In 2025, the top five models accounted for 20.21% of total production, utilizing 602.48 metric tons of recyclable metals, 1,544.53 metric tons of plastics, and 572.54 metric tons of other materials. This combined 2,719.55 metric tons achieved an average recycling rate of 95.73%. Additionally, Zerova's flagship models have obtained third-party certification. Charging Station Products: The primary raw materials used are metal and PCBA. In 2025, production of DS flagship models accounted for 64% of total DC model output, utilizing 363.49 metric tons of recyclable metal, 12.59 metric tons of PCBA, and 5.22 metric tons of other raw materials. These models achieved an average recycling rate of 89.37%. Customer Privacy The Company is committed to maintaining the company's competitive advantages, intellectual property, and customer information, adhering to the principle of "Upholding integrity, strictly maintaining customer confidentiality" as its commitment to customer privacy rights. Referencing local regulations in its operating locations, and the EU's General Data Protection Regulation (GDPR), we have formulated "Procedures for Company Information Processing and Customer Data Protection" as the highest guiding principle for privacy protection. These procedures cover the Company, its subsidiaries, suppliers, contractors, external consultants, and other third-party partners, ensuring the security of customer data. Data Protection Operations and Responsible Units The Information Departments of the headquarters, branches, and factories are responsible for maintaining the company website and managing the enterprise operation systems. This includes handling user accounts for email and data sharing platforms, managing data permissions, and system access rights to ensure customer information security. Business Group Sales Departments: Responsible for customer data protection, maintenance, and update operations; only authorized personnel have access rights. Head Office Legal Affairs Office: Responsible for the review and official stamping of customer purchase (sales) agreements and confidentiality agreements (NDAs), sending contract expiration reminders, and maintaining and updating the contract system.	

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof		
	Yes	No	Summary			
			Head Office Document Control Center (DCC) Unit: Responsible for registering, tracking, maintaining, and updating external documents submitted by various business groups from customers. Employee Training and Confidentiality Obligations New employees are required to undergo training on the “Code of Ethics and Business Conduct” and sign an “Intellectual Property Rights and Confidentiality Agreement,” thereby undertaking the obligation of confidentiality and data protection. All sales personnel and employees communicating with customers or handling customer documents, must strictly adhere to the Code of Ethics and Business Conduct, and are prohibited from disclosing, disseminating, or transmitting confidential customer information to competitors, business partners, suppliers, or unrelated third parties. Data Management and Protection The Company strictly adheres to the “Technical Document Control Procedures” and “Document Handling Procedures” to properly register, store, safeguard, and update external documents provided by customers, product technical data, software, and intellectual property rights information. The protection, management, and use of all electronic data media follow the “Electronic Information Management Procedures.” Trust and Cooperation The Company insists on rigorous and comprehensive protection mechanisms to manage confidential customer information and privacy rights, aiming to build trust and long-term cooperative relationships with customers, creating win-win situations. Privacy Protection Measures The Company regularly conducts privacy protection training for all personnel and evaluates its effectiveness. In addition to strengthening company-wide training and awareness programs, we also enhance the protection capabilities of cyber security software and hardware equipment through upgrades. Channels for reporting privacy concerns and whistleblowing are established; complaints or reports regarding privacy infringements or violations of the privacy policy can be made via a dedicated hotline or email. The Company adopts a zero-tolerance policy towards privacy protection, and any violation will result in disciplinary action according to the Company’s code of conduct. In 2025, the Company did not experience any incidents involving customer complaints about information disclosure, privacy breaches, or loss of customer data. <table><tr><td>Privacy Protection Hotline 03-3277288#1340</td><td>Privacy Protection Contact Email Charles_Wang@phihong.com.tw</td></tr></table>	Privacy Protection Hotline 03-3277288#1340	Privacy Protection Contact Email Charles_Wang@phihong.com.tw	
Privacy Protection Hotline 03-3277288#1340	Privacy Protection Contact Email Charles_Wang@phihong.com.tw					

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
(6) Does the Company formulate a supplier management policy which requires suppliers to comply with the relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and disclose the suppliers' implementation?	V		Supply Chain Management Policies The Company emphasizes the establishment of a sustainable supply chain. Through "Procurement Management Procedures" and related systems, supplier management processes are regulated to ensure operational risks are controllable and to promote stable development. We require suppliers to sign an "Integrity Commitment Agreement," a "Non-disclosure Agreement," an "Environmental Protection and Social Responsibility Commitment, and a "Conflict Minerals Survey" to ensure labor rights, environmental protection, ethical standards, and safety and health risk control are upheld, jointly building a responsible supply chain system. 1. Supplier Evaluation and Risk Management: Conduct operational reviews for new supplier supply chain stability and compliance. 2. Conflict-Free Minerals Commitment: Strictly prohibit the use of conflict minerals from unknown sources or smelters not certified by the RBA (Responsible Business Alliance), ensuring raw material sources comply with ethical standards and regulations. 3. Local procurement: Prioritize purchasing products from local suppliers to reduce logistics and transportation costs, lower carbon emissions simultaneously, and enhance supply chain efficiency and sustainable development. 4. Green Procurement: Select goods and services that comply with environmental regulations to reduce environmental impact, promoting the joint practice of a green economy by the company and its supply chain partners. 5. Supplier sustainability commitment: Require suppliers to comply with local regulations and the RBA Code of Business Conduct, jointly upholding labor rights, business ethics, and social responsibility to build a sustainable supply chain. The Company collaborates together with its suppliers, committed to reducing operational risks and costs, promoting supply chain transparency and responsible operations, and jointly moving towards a stable and sustainable future. 	In compliance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Promoting items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof			
	Yes	No	Summary				
5. Does the Company refer to the reporting standards or guidelines which are accepted internationally for compiling reports on non-financial information of the Company such as the sustainability report? Does the previous report obtain the assurance or verification statement of a third-party verification unit?	V		Reporting Principles and External Assurance <table><tr><td>  Non-financial Information  Financial Information </td><td> <u>Standards Followed</u> ☒ GRI Sustainability Reporting Standards 2021 ☒ ISO 26000 Guidance on Social Responsibility ☒ SASB Standards for the Electrical & Electronic Equipment & Components industry ☒ TCFD Framework on Climate-Related Financial Disclosures ☒ Carbon Disclosure CDP Climate Change/Water Security ☒ United Nations Sustainable Development Goals (SDGs) ☒ Code of Practice for the Sustainable Development of Listed OTC Companies <u>Standards Followed</u> ☒ International Financial Reporting Standards (IFRSs) endorsed and issued into effect by the Financial Supervisory Commission (FSC) ☒ Standards for Financial Statements prepared by Securities </td><td> <u>External Assurance</u> ☒ This report has been verified by AFNOR ASIA LTD. according to GRI Standards, SASB Sustainability Accounting Standards, TCFD recommendations, and AA1000 Assurance Standard (AA1000AS v3) at a Type 1 Moderate assurance level.) <u>Verification/Audit Organization</u> ☒ Deloitte & Touche </td></tr></table>	 Non-financial Information  Financial Information	<u>Standards Followed</u> ☒ GRI Sustainability Reporting Standards 2021 ☒ ISO 26000 Guidance on Social Responsibility ☒ SASB Standards for the Electrical & Electronic Equipment & Components industry ☒ TCFD Framework on Climate-Related Financial Disclosures ☒ Carbon Disclosure CDP Climate Change/Water Security ☒ United Nations Sustainable Development Goals (SDGs) ☒ Code of Practice for the Sustainable Development of Listed OTC Companies <u>Standards Followed</u> ☒ International Financial Reporting Standards (IFRSs) endorsed and issued into effect by the Financial Supervisory Commission (FSC) ☒ Standards for Financial Statements prepared by Securities	<u>External Assurance</u> ☒ This report has been verified by AFNOR ASIA LTD. according to GRI Standards, SASB Sustainability Accounting Standards, TCFD recommendations, and AA1000 Assurance Standard (AA1000AS v3) at a Type 1 Moderate assurance level.) <u>Verification/Audit Organization</u> ☒ Deloitte & Touche	
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6. If the Company has formulated its sustainable development best practice principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies,” any differences between the performance of sustainable development and the principles should be disclosed: The Company has established its “Code of Practice for Corporate Social Responsibility,” which was approved by the Board of Directors and formally implemented. Its operations are fully consistent with the“Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies.” In response to recent regulatory updates, the Company has aligned its internal code with the“Sustainable Development Best Practice Principles," ratified following Board approval. This ensures that governance and sustainability practices remain in full compliance with prevailing TWSE/TPEX regulations and the latest sustainability requirements.							
7. Other important information that helps to understand the implementation status of sustainable development: The Company discloses its ESG performance through diverse and transparent channels to ensure stakeholders can stay informed of the latest developments in real time: • Dedicated Sustainability Website: The Company operates an ESG website that consolidates the latest initiatives and performance data across Environmental (E), Social (S), and Governance (G) categories. • Annual Sustainability Report: Published annually (for 15 consecutive years), prepared in accordance with GRI and SASB standards, and incorporated the TNFD (Task Force on Nature-related Financial Disclosures) framework for the first time in 2025. • International Rating Achievements: Highlighting key accolades through press releases on the website, such as retaining the EcoVadis Gold rating (top 5% globally), achieving dual B ratings from CDP for Climate Change and Water Security, and winning the TCSA Gold Award for Sustainability Reporting. • Material Information and Annual Reports: Disclosing governance compliance and cyber security management plans in accordance with regulations on the TWSE's Public Information Observation Station and the Investor section of the Company's website.							

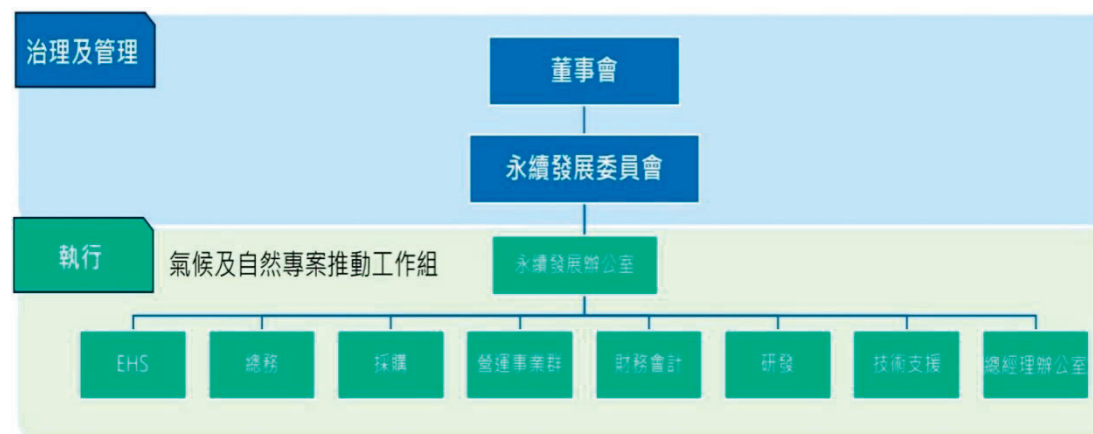
Climate-related Information for TWSE/TPEX Listed Companies

1. Climate-related information implementation status

Item	Implementation
1. Describe Board of Directors' management oversight and governance of climate-related risks and opportunities. 2. Describe how the identified climate risks and opportunities impact the Company's business, strategy and finances (short-term, medium-term, long-term). 3. Describe the financial impact of extreme climate events and transformation actions. 4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system. 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, factor analysis and main financial impacts used should be described. 6. If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transformation risks. 7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated. 8. If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning schedule, annual achievement progress and other information should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the source and quantity of the offset carbon reduction credits or the number of renewable energy certificates (RECs) should be stated. 9. Status of Greenhouse Gas (GHG) inventory and verification, along with reduction targets, strategies, and specific action plans (to be detailed separately in sections 1-1 and 1-2).	Strengthening Climate Resilience The Company actively aligns with international sustainability standards and supports the Task Force on Climate-related Financial Disclosures (TCFD). In 2025, it initiated a climate change management and disclosure process in accordance with the TCFD and TNFD frameworks, as well as IFRS S2 "Climate-related Disclosures." The Company focuses on four key dimensions: governance, strategy, risk and impact management, and metrics and targets, to comprehensively address climate and nature-related issues. To accurately identify the potential impacts of climate and nature-related issues on its operations and strategy, the Company has established a comprehensive risk and opportunity identification process that is reviewed annually. By integrating quantified financial impact data, it effectively monitors, manages, and responds to evolving variables. Through sustainable management, the Company actively seizes innovation opportunities arising from the transition to a low-carbon economy, steadily advancing toward its corporate sustainability vision. For more detailed information, please refer to the Company's 2025 Climate and Nature Biodiversity Report. Governance Based on the TCFD and TNFD frameworks, the Company has established a comprehensive climate and nature governance structure to ensure related risks and opportunities can be effectively managed with clear responsibilities and integrated into corporate operations and decision-making processes. The Board of Directors serves as the highest decision-making unit for the Group's climate and nature governance. Reporting to it is the "Sustainable Development Committee," chaired by the Group President, with participation from the Chief Sustainability Officer (CSO) and first-level executives from various business groups (or departments). The Committee is responsible for overseeing the Group's implementation effectiveness and progress towards targets on climate and nature issues. It actively promotes the Board's comprehensive assessment of the potential impacts, dependencies, risks, and opportunities associated with climate and nature issues when deliberating on major decisions, fully incorporating the opinions of various stakeholders to ensure a balance between sustainable development and corporate operational needs in the decision-making process. At the management and execution level, the "Sustainability Office," led by the CSO, serves as the Group's core unit dedicated to ESG affairs and is responsible for convening the "Climate and Nature Project Promotion Working Group." This working group coordinates the annual identification, assessment, and management process for climate- and nature-related risks and opportunities, assists the Board of Directors and the "Sustainable Development Committee" in understanding potential risks and opportunities, ensures operational risks are effectively monitored, and proposes specific suggestions for improvement. Each participating department, according to its scope of responsibilities, assesses the likelihood of occurrence and potential impact of risk and opportunity items, establishes a sound risk and opportunity management mechanism, formulates necessary response strategies, and ensures their effective execution. The Chief Sustainability Officer (CSO) will report quarterly to the Board of Directors on the implementation status and progress of the "Climate and Nature Project Promotion Working Group."



Governance structure diagram



Responsibilities and Reporting Frequency

Level	Governance / Execution Content	Reporting Frequency
Board of Directors	Oversee the management of climate and nature issues, reviewing the achievement of strategies and goals at all levels	At least once a year
Sustainable Development Committee	The General Manager is responsible for approving sustainable development-related policies and decisions, reviewing the annual performance of related issues	Once a month
Sustainability Office	Oversee the annual identification, assessment, and management process of climate and nature-related risks and opportunities, and regularly track and evaluate the implementation progress and effectiveness	Once a year
Climate and Nature Project Promotion Working Group	Implement climate and nature risk and opportunity management measures, and coordinate and communicate climate and nature issues with internal and external stakeholders	At least once a year

Linkage between Performance Indicators and Remuneration

The remuneration for the Group’s directors and senior managers is handled in accordance with the “Organizational Rules of the Remuneration Committee.” It is based on performance self-assessment results, which serve as the measurement basis for individual director and manager remuneration, and is reviewed by the Remuneration Committee before being submitted to the Board of Directors for resolution.

The salary structure for the Company’s President and senior managers is highly correlated with the company’s operating performance and individual performance indicators, and is also linked to sustainability performance indicators, including non-financial performance aspects such as corporate governance, green design, and environmental sustainability. This aims to closely align remuneration with the company’s long- and short-term operating goals and shareholder interests. For detailed linkage indicators and proportions, please refer to the Sustainability section on the company website.

Strategy

We deeply recognize the importance of climate and nature risks and opportunities for corporate sustainable operation, and incorporates low-carbon transition and environmental sustainability into its core strategy. The Group has set specific commitments for net-zero emissions and biodiversity protection, and reduces the environmental impact of its operations through proactive management and innovative technology.

Net-Zero Strategy

The Company is committed to achieving its net-zero emission goals and has formulated specific carbon reduction measures to comply with global net-zero transition requirements and international standards. The Group’s carbon reduction targets have passed the SBTi review, aiming to reduce Scope 1 and 2 emissions by 42% by 2030 compared to 2021, reduce Scope 3 emissions by 51.6% by 2030 compared to 2022, and achieve net-zero emissions by 2050. To achieve these goals, the Group actively promotes energy transition, increases the proportion of renewable energy use, and reduces dependence on fossil fuels through self-built solar power generation facilities and the purchase of green electricity certificates (RECs). Smart energy management systems are introduced at the plant level to optimize production processes and enhance energy efficiency.

On the product side, we actively develop low-carbon innovations, selects environmentally friendly materials, and optimizes manufacturing processes to reduce product carbon footprints. For example, the “Power-tool Charger,” developed using third-generation semiconductor Gallium Nitride (GaN) technology, enhances energy efficiency and reduces carbon emissions. Additionally, applying Silicon Carbide (SiC) technology to the “For E-bike Charger” achieves reductions in size and weight while lowering energy loss and improving energy efficiency. Zerova focuses on electric vehicle (EV) charging solutions and infrastructure consulting services. Leveraging its strong technical background, it has assisted in the global installation of over 100,000 charging stations, promoting green transportation transition and zero-carbon emission goals, making significant contributions to environmental protection and climate change mitigation. We also actively cooperate with supply chain partners to promote carbon reduction plans, encouraging suppliers to implement carbon inventories and GHG reduction strategies to ensure a comprehensive low-carbon transition of the supply chain.

Climate Risk and Opportunity Assessment Results and Management

The Company categorizes the risks and opportunities arising from climate and nature issues based on their time horizon: short-term (within 2 years), medium-term (2-6 years), and long-term (over 6 years). The Sustainability Office regularly identifies potential risks and opportunities systematically through international research reports, industry trend analysis, and multi-stakeholder feedback surveys. In 2025, the Company collected a total of 11 risks and 6 opportunities. During regular meetings of the Climate and Nature Project Promotion Working Group, questionnaires were used to invite various departments to conduct a comprehensive assessment based on the likelihood of occurrence and degree of impact of these risks and opportunities, and to prioritize key items for management. Following a comprehensive assessment of the likelihood and potential severity of impact, the Company identified the top six key risks with high likelihood and significant impact, as well as the top three major opportunities with significant potential.

Key risks include the impact of extreme weather events on plant operations, the financial shock from rising energy costs, and the effects of supply chain disruptions and energy price volatility on costs. To strengthen supply chain management, the Group has enhanced its supplier risk assessment mechanisms to ensure supply chain stability and resilience. On the opportunities side, the Group views low-carbon transition as a core strategy, creating competitive market advantages through measures such as technological innovation, product design

optimization, and renewable energy applications. For example, developing higher-efficiency energy-saving power products meet customer demand for low-carbon products, and actively participating in international green supply chain programs expands business opportunities. In summary, through clear strategic planning and execution, the Company actively responds to climate change and nature risks while seizing green transition opportunities to ensure the Company’s long-term competitiveness.

Climate and Nature Risk Prioritization and Analysis Result



Key Climate/Nature Risk Items and Response Measures

Climate/Nature Risk Category		Risk Item	Risk Description	Degree of Impact	Likelihood of Occurrence	Time Horizon	Value Chain Position	Financial Impact	Response Measure
Climate	Policy and Legal	Energy saving and carbon reduction requirements for operations	In response to the global net-zero trend, the Group passed the Science-Based Targets (SBT) review in 2024 and will continue to drive transformation to achieve this target. Therefore, the Group needs to utilize more low-carbon technologies, such as the use of renewable energy, electricity storage facilities, and improvements in process energy efficiency, all of which require higher application costs.	High	High	Short, Medium, Long-term	Own Operations	Increased operating costs, Increased capital expenditure	1.Continuously monitor regulations and legislative progress regarding carbon pricing in various countries. 2.Regularly evaluate and analyze internal carbon pricing, implementing it in plant operations to proactively promote carbon reduction measures and reduce financial impact. 3.Continuously and actively pursue self-built renewable energy sites and evaluate long-term green electricity purchase agreements (PPA) to stabilize the cost of obtaining green electricity.

	Climate	Policy and Legal	Carbon cost pass-through from the supply chain	Taiwan is expected to begin levying carbon fees starting in 2026; China's carbon trading market is already implemented; the EU will also begin imposing its Carbon Border Adjustment Mechanism (CBAM) starting in 2026. Although the Group is not directly subject to these levies, if some suppliers are charged high carbon taxes/fees or fines, they may pass these costs on to the Group.	Medium	High	Short to Medium-term	Upstream Supply Chain	Increased procurement costs	1. Actively cooperate with supply chain partners to jointly promote carbon reduction and regularly track suppliers' carbon emission performance. 2. Adopt diverse and flexible procurement strategies to reduce the risk of cost pass-throughs. 3. Considering the impact of different regional carbon tax/fee policies, diversify away from high-carbon-risk suppliers.
	Climate, Nature	Policy and Legal	Environmental requirements and regulations for products	Electronic products must comply with product energy efficiency standards and environmental regulations that are successively issued and updated by various customer countries in response to climate change and environmental trend strategies. Product requirements include standards such as ENERGY STAR, use of recyclable packaging materials, use of recycled materials, 80 PLUS certification, etc. If the Group fails to respond in a timely manner, it may result in market access bans and loss of orders.	Medium	High	Medium to Long-term	Downstream Product Services	Decrease in business revenue / Revenue decline	1. Establish a tracking mechanism for relevant regulations and conduct early-stage research and deployment of corresponding technologies. 2. Introduce circular manufacturing technologies and recycled materials. 3. Understand market trends and customer needs to carry out forward-looking technology development.
	Climate, Nature	Technology	Failure to embrace low-carbon technologies in a timely manner	If the Group fails to continuously research and develop various emerging green technologies and product solutions around new technology development, it may lose market competitiveness. Increasing R&D investment could also bring additional cost expenditures and resource investment to the Group.	High	Medium	Short, Medium to Long-term	Downstream Product Services	Increased R&D costs; Decrease in business revenue	1. Continuously invest in low-carbon technology R&D, such as high-efficiency electric vehicle charging solutions and energy-saving power supplies. 2. Actively cooperate with supply chain partners to promote the use of low-carbon materials and renewable energy, building a green process system. 3. Strengthen the development and retention of R&D talent for green technologies.

	Climate	Physical - Long-term	Impact of long-term temperature rise	The long-term warming trend caused by climate change may affect the safety and health of workers, and also has a direct impact by increasing air conditioning system power usage, increasing energy consumption of cooling equipment, causing excessively high cooling water temperatures, thereby increasing the Group's operational costs.	Medium	Medium	Medium to Long-term	Own Operations	Increased operating costs	1. Factory design incorporates high-efficiency insulation materials, installation of shading systems, and optimization of ventilation design. Regularly inspect and maintain air conditioning and cooling equipment to enhance energy use efficiency. 2. Implement a split-shift work system to avoid high-temperature periods, increase the frequency of rest breaks, and provide heatstroke prevention and cooling beverages/drinks. Establish a high-temperature warning mechanism and response procedures. 3. Use a smart energy management system to monitor electricity consumption, install heat recovery devices, regularly conduct equipment efficiency tests, and replace old, energy-consuming equipment.
	Climate, Nature	Physical - Long-term	Changes in rainfall patterns and distribution	Changes in rainfall patterns during dry and rainy seasons will affect reservoir water storage and flood prevention/control capabilities, thereby impacting the water supply system. Insufficient water supply may also lead to stoppages in operations and production lines. If flooding occurs, it will cause operational disruptions, affect employees' lives, and other issues. Associated recovery costs and delays in product delivery time will increase operating costs and reduce sales.	High	Medium	Medium to Long-term	Own Operations	Increased operating costs; Decrease in business revenue	1. Install water storage facilities and "water piggy banks" (rainwater harvesting systems), introduce water recycling and reuse technology, and regularly maintain water supply equipment to ensure efficiency. 2. Establish a tiered management and control mechanism for water shortages or flooding, prepare alternative production plans, plan for personnel allocation and supply chain backup measures, and conduct regular drills to enhance

[illegible]

					equipment. By continuously developing higher-efficiency power supplies and smart charging solutions, along with possessing cross-disciplinary system integration capabilities, it is expected that opportunities to obtain policy subsidies can be increased, and business revenue from areas such as charging stations and energy storage systems can be expanded.						UL2799 certification/validation, considering the entire lifecycle from product design to final disposal, to increase the waste diversion rate.
		Climate	Energy Sources	Layout for low-carbon and alternative energy	Under the global trend of actively promoting energy transition, governments may increase the price of electricity from non-renewable sources to support the development of low-carbon and alternative energy. If the Group can proactively deploy self-built renewable energy sites and evaluate energy recovery or other alternative energy solutions early on, it will be advantageous for reducing future electricity usage costs	High	Medium	Short to Medium-term	Own Operations	Operating cost reduction	1. Assess the potential for rooftop solar installation on plant buildings, plan a phased installation program, and self-generate green electricity to reduce electricity costs. 2. Inventory opportunities for process waste heat recovery at plant sites, establish heat reuse systems, and enhance energy use efficiency. 3. Continuously monitor green electricity procurement options, participate in Power Purchase Agreements (PPAs) at appropriate times, and lock in long-term electricity price advantages.
		Climate, Nature	Resilience	Using more efficient production and distribution	Following the trend of sustainable development, the use of smart manufacturing systems not only enhances production	High	High	Short	Own Operations	Operating cost reduction	1. Establish a process energy monitoring system to analyze energy consumption hotspots and optimize production scheduling to lower

Climate-related Risk and Opportunity Identification and Assessment Process

STEP 1 Collect Issues Establish List of Climate- and Nature-related Risks and Opportunities	STEP 2 Identify and Assess Impacts Prioritize Risks and Opportunities	STEP 3 Formulate Strategies Key Risks and Opportunities: Formulate Response Measure Strategies	STEP 4 Monitor and Manage Follow PDCA Principles: Monitor Risks and Opportunities
Regularly collect external development trends and internally encountered climate- and nature-related issues through the Sustainability Office.	Assess the materiality of related issues based on their likelihood of occurrence and impact on the Group, then filter and prioritize risks requiring focused management or opportunities for active expansion.	For each risk and opportunity, further formulate feasible response strategies and specific measures, and set corresponding indicators and targets to facilitate subsequent monitoring and management operations.	Annually, follow PDCA principles to continuously monitor and manage significant climate- and nature-related risks and opportunities, regularly conduct reviews and improvements to ensure the appropriateness of related strategies and the effectiveness of implementation measures.

Risk and Opportunity Identification and Assessment Process

The Company constructs a comprehensive climate and nature risk management mechanism, identifying future challenges and business opportunities, incorporating them into corporate strategy and daily decision-making. We follow a four-step process for risk and opportunity assessment, ensuring risks are properly managed and opportunities fully grasped to enhance organizational resilience and create sustainable value. For key risks and opportunities, we formulate quantifiable response strategies and action plans, establish performance indicators and phased targets, and regularly review management effectiveness through the PDCA continuous improvement principle, ensuring the mechanism remains flexible and effective, while adjusting strategies in a timely manner to respond to market changes.

Through a well-established risk and opportunity assessment management process, the Group can not only respond rapidly to international regulatory and market changes but also actively expand its sustainability impact across the value chain, promoting joint participation of partners in climate and nature actions, ensuring the Group maintains its leading edge and operational resilience during the low-carbon transition.

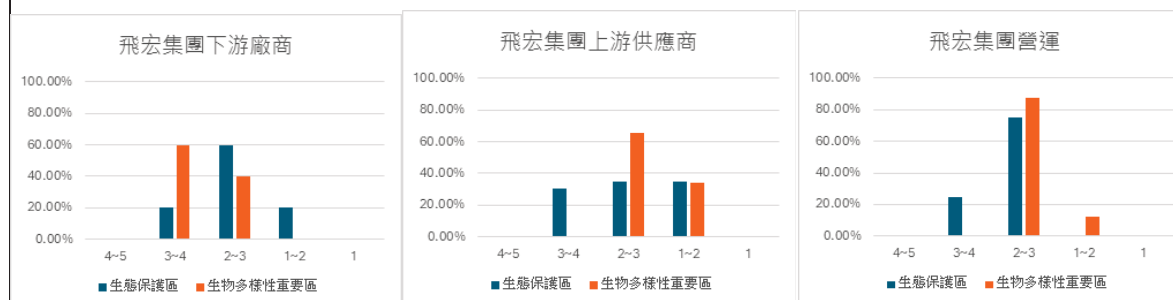
Value Chain Nature Risk Assessment

Responding to emerging trends in nature risk management, this year we initiated an assessment of potential impacts and risks in biodiversity-sensitive areas within our value chain. We utilized the World-Wide Fund for Nature's (WWF) Biodiversity Risk Filter tool to evaluate locations of upstream suppliers, our own operating sites, and downstream partners, serving as an important basis for future climate- and nature-related risk management and information disclosure. This assessment covered 100% of operating sites, core suppliers, and the site locations of all outsourced waste disposal vendors. Risk classification was conducted based on the degree of potential impact on "Protected Areas (PA)" and "Key Biodiversity Areas (KBA)" in each location to ensure the completeness and representativeness of the analysis results.

Impact levels are divided into five grades from 1 (lowest) to 5 (highest). We statistically analyzed all sites based on their score ranges (1, 1-2, 2-3, 3-4, 4-5) and analyzed whether each stage involved high potential risk areas (i.e., scores of 4-5).

As can be seen from the chart below [Chart not included in text prompt], none of the Group's sites – whether upstream suppliers, own operating sites, or downstream customers – fall within highly sensitive biodiversity areas (scores of 4-5). Most data points are concentrated in the medium-low risk zones (between 2-3 and 3-4), indicating that the overall risk related to biodiversity involvement across the value chain is currently relatively low. Although there is currently no significant involvement in high-risk areas, the Group will continue to monitor changes in biodiversity risks in the regions where value chain sites are located. We will integrate this information into supplier selection, site planning, and sustainability strategies to reduce potential impacts on natural

capital and strengthen our nature-related risk management capabilities.



Ensuring Uninterrupted Operations, More Robust Response

As climate change intensifies, extreme weather events and sudden disasters occur more frequently worldwide. To strengthen risk response capabilities and operational resilience, the Company has established Business Continuity Planning (BCP) as the basis for responding to operational disruption risks. When unforeseen events occur, response mechanisms can be swiftly activated to ensure timely operational recovery and minimize impact.

To ensure the long-term effectiveness of the BCP, the Company reviews and optimizes the plan content annually, and links it to Key Performance Indicators (KPIs) to enhance overall response effectiveness and management performance. The plan applies to all subsidiaries and branch offices within the Group, and is coordinated by the President to ensure the effective implementation of various operational performance indicators. Currently, Phihong has established Standard Operating Procedures (SOPs) for seven major operational disruption risks: natural disasters, man-made disasters, product safety, infectious diseases, industrial safety accidents, cyber security, and supplier emergencies. Potential risks are also mitigated through insurance mechanisms to reduce the financial impact of major incidents and ensure stable business operations.

Indicators and Targets

To address the potential impacts of climate and nature change on operations, the Company sets green operational targets and promotes specific strategies and target setting in aspects such as energy saving and carbon reduction, and renewable energy generation amount. The company also enhances its environmental management effectiveness by annually reviewing implementation performance and continuously formulating and implementing improvement measures.

	<table><tr><th colspan="4">Indicators and Short, Medium, and Long-Term Targets</th></tr><tr><th>Indicators</th><th>Performance in 2025</th><th>Short Term (2026 to 2027)</th><th>Medium Long-term (2027 to 2030)</th></tr><tr><td>Scope 1+2 Carbon Reduction Rate (Base Year 2021)</td><td>32.67%</td><td>32.9%</td><td>42.00%</td></tr><tr><td>Renewable Energy Annual Power Generation (Cumulative kWh)</td><td>2220.166</td><td>3,000,000</td><td>5,000,000</td></tr></table> Note: Medium- to long-term renewable energy generation figures include the expected total power generation to be incorporated from the Company's U.S. subsidiary.	Indicators and Short, Medium, and Long-Term Targets				Indicators	Performance in 2025	Short Term (2026 to 2027)	Medium Long-term (2027 to 2030)	Scope 1+2 Carbon Reduction Rate (Base Year 2021)	32.67%	32.9%	42.00%	Renewable Energy Annual Power Generation (Cumulative kWh)	2220.166	3,000,000	5,000,000
Indicators and Short, Medium, and Long-Term Targets																	
Indicators	Performance in 2025	Short Term (2026 to 2027)	Medium Long-term (2027 to 2030)														
Scope 1+2 Carbon Reduction Rate (Base Year 2021)	32.67%	32.9%	42.00%														
Renewable Energy Annual Power Generation (Cumulative kWh)	2220.166	3,000,000	5,000,000														

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

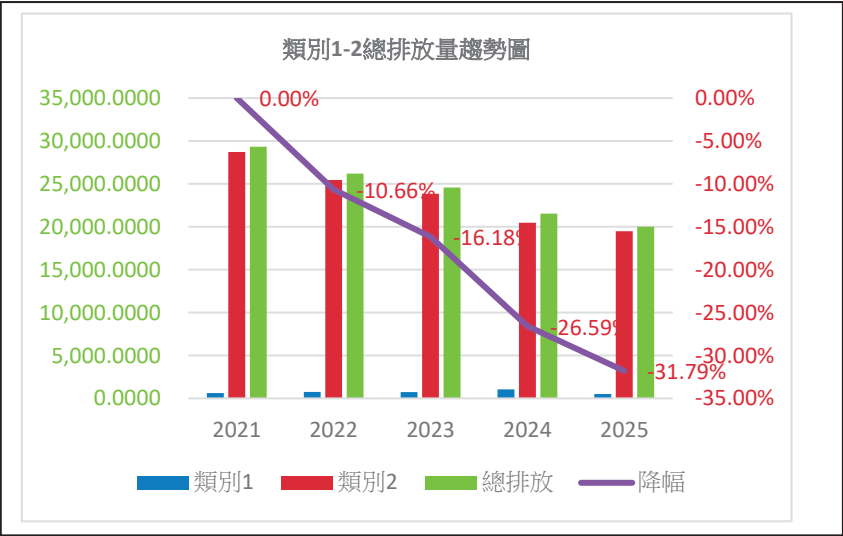
Greenhouse Gas Management and Carbon Reduction Performance

In 2025, the Company continues to conduct inventory according to the ISO 14064-1:2018 greenhouse gas inventory standard. The results show that the main source of greenhouse gas emissions is Scope 2 purchased electricity, accounting for 82.78% of total emissions. To reduce Scope 2 emissions, the Company introduced ISO 50001:2018 in 2024 to establish energy saving (electricity) targets and improve the energy use efficiency of equipment. Furthermore, we continue to pay attention to green energy issues and actively promote the planning and implementation of solar power generation, striving to reduce greenhouse gas emissions. Compared to the base year (2021), the total Scope 1 and Scope 2 emissions of the Group in 2025 have significantly decreased by 31.79%. Compared to the set SBT target (42% reduction by 2030), 75.69% of the emission reduction target has been achieved.

Scope 1+2 Greenhouse Gas Emissions (tCO₂e)

Item	2021 (Base Year)	2023	2024	2025	Change from Base Year
Scope 1	612.6000	727.7034	1,058.9241	514.5622	-16.00%
Scope 2	28,713.0830	23,853.6698	20,470.1035	19,487.7669	-32.13%
Total Emissions	29,325.6330	24,581.3732	21,529.0276	20,002.3291	-31.79%
Carbon emission density (tCO ₂ e / Million NTD Revenue)	2.39	1.99	1.98	2.04	-14.47%

Note: 2025 GWP values are based on IPCC AR6. Electricity emission factors: Taiwan region: 0.474 tCO₂e/MWh (2023 factor, Bureau of Energy, MOEA); Dongguan region: 0.5306 tCO₂e/MWh (2023 national factor, MEE China); Haiphong Pihong (Vietnam): 0.6592 tCO₂e/MWh (2023 factor, DCC Vietnam).

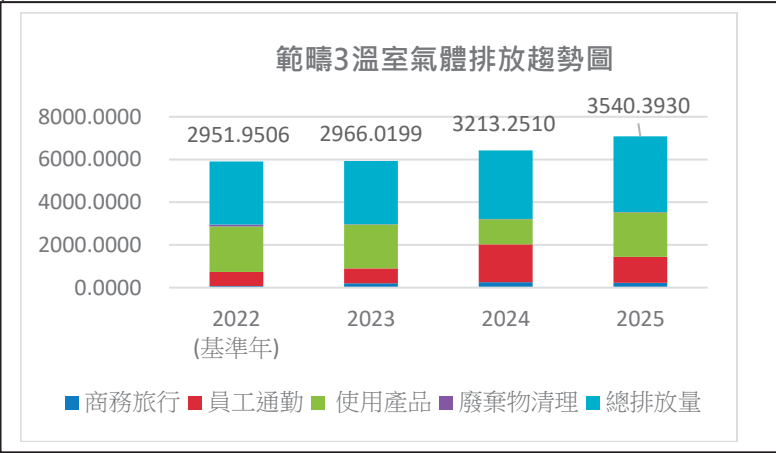


Scope 3 Greenhouse Gas Emissions

In Scope 3 management, the Company expanded its inventory scope based on an assessment of significant emission sources, covering not only existing waste and energy consumption but also business travel and employee commuting. In 2025, Scope 3 emissions increased by 19.93% compared to the base year, mainly driven by increases in employee commuting and business travel. Since Scope 3 emissions account for a limited proportion of the total, their impact on overall emissions is minimal, and the Company's overall carbon reduction strategy continues to advance steadily.

Scope 3 GHG Inventory Results Trend Table (tCO2e)

Category	2022 (Base Year)	2023	2024	2025	Change from Base Year (2025/2022)
Business travel	76.9520	201.4096	258.5651	227.3781	195.48%
Employee commuting	656.2741	695.6473	1,768.8854	1,210.5640	84.46%
Use of sold products	2,127.3591	2,053.0052	1,169.7863	2,085.6495	-1.96%
Waste disposal	91.3654	15.9578	16.0142	16.8015	-83.58%
Total emissions	2,951.9506	2,966.0199	3,213.2510	3,540.3930	19.87%



Note 1: Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam) and other indirect emissions (scope 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies).

Note 2: The data coverage scope for direct emissions and indirect energy emissions shall comply with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. Other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least the data calculated in terms of revenue (NT\$ 1 million) shall be disclosed.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.				
Verification year	Assurance scope	Assurance organization	Assurance standards	Assurance opinion
2024	Category 1 & Category 2: Reasonable guarantees Category 3-4: Limited guarantees	AFNOR International	ISO 14064 14064- 1: 2018	None
2025	Category 1 & Category 2: Reasonable guarantees Category 3-4: Limited guarantees	AFNOR International (formerly Bellcert of AFNOR Group)	ISO 14064 14064- 1: 2018	Pending certification of Verification Statement

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report, it shall note that “Complete assurance information will be disclosed in the sustainability report.” If the Company does not prepare a sustainability report, it shall note that “Complete assurance information will be disclosed on the Market Observation Post System (MOPS),” and shall disclose the complete

assurance information in the annual report of the following fiscal year.

Note 2: The assurance institutions shall meet the directions regarding assurance of sustainability reports prescribed by the TWSE and the TPEX.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate GovernanceCenter website.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

SBTi Science-Based Targets

The Company proactively participates in the SBTi and has set science-based emission reduction targets in accordance with its Net-Zero Standard. Using 2021 as the base year, the Company is committed to a 42% absolute reduction in Scope 1 and Scope 2 GHG emissions by 2030; for Scope 3 emissions, using 2022 as the base year, it aims to reduce carbon intensity by 51.6%, in alignment with the Paris Agreement's goal of limiting global warming to 1.5°C. These emission reduction targets were approved by the SBTi in March 2024.

Regarding carbon reduction, the Company has implemented measures such as increasing the use of renewable energy, replacing outdated air conditioning units and chiller equipment, and optimizing its product portfolio. As a result, by 2025, the Group's overall Scope 1 and Scope 2 emissions intensity decreased by 15.57% relative to the base year, with a total carbon reduction of 32.67%, significantly outperforming initial targets. For Scope 3 emissions management, the Company continues to execute three key strategies: sustainable procurement, localized management, and value chain decarbonization. These efforts are driving the low-carbon transformation of the supply chain and progressively fulfilling the Company's climate commitments and sustainable development goals.



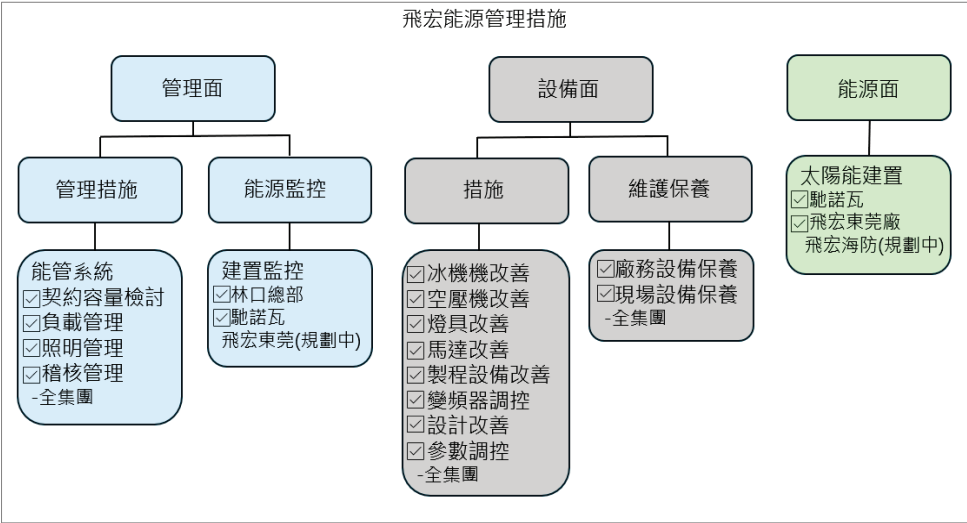
Energy Management and Low-Carbon Transition

To improve energy efficiency and reduce operational carbon emissions, the Company has implemented an energy management system since 2024. A dedicated energy

management team monitors consumption and conducts regular audits across all operational sites. This framework empowers the team to continuously identify energy-saving opportunities, set improvement targets, and ensure the effective implementation of efficiency measures through performance tracking and review mechanisms.

In line with energy conservation and renewable energy initiatives, the Linkou headquarters has optimized its high-efficiency cooling tower system. This upgrade, which commenced operation in 2025, is designed to improve the operational efficiency of the chilled water system. The Dongguan plant has completed the installation of Phases 1 through 3 of its solar power generation system, yielding 2.14 million kWh (7.7 million MJ) of electricity annually and reducing carbon emissions by 942.25 metric tons of CO₂e. Additionally, the Haiphong (Vietnam) and Zerova (Taiwan) facilities have transitioned their solar power system projects from the engineering assessment stage to the construction phase. These systems are slated for commissioning in the first half of 2026, with an annual power generation capacity of approximately 1.93 million kWh (6.948 million MJ) and an estimated carbon emissions reduction of approximately 941.2 metric tons of CO₂e. By optimizing energy-saving equipment and expanding renewable energy adoption, the Company continues to improve energy efficiency while steering its operations toward a low-carbon energy transition in support of long-term sustainability.

Plant site	Energy saving type	Main implementation projects	Investment amount (Unit: NT\$)	Execution status	Expected benefits
Linkou headquarters (PHT)	Air Conditioning System	Replacement of energy-consuming cooling towers (upgraded from original 300 RT to 450 RT)	NT\$2.85 million	Official operation commenced in January 2025.	Expected energy saving of 36,000 kWh/year (129.6 GJ), annual carbon reduction of 17 tCO ₂ e.
Phihong Dongguan (PHC, PHP)	Air compressor	Air compressor energy-saving retrofit plan.	NT\$2.64 million	In operational use.	Air compressor electricity consumption saved 40,352kWh, achieving an annual carbon reduction of 21.6529 tCO ₂ e.
	Green Power System	Phase I, II, III plant solar power generation system	Shared Energy Savings Cooperation Model	In operational use.	Actual total power generation in 2025 was 2.14 million kWh (7.7 million MJ), achieving an annual carbon reduction of 942.25 tCO ₂ e.
Haiphong plant	Green Power System	Installation of solar power generation	Shared Energy Savings Cooperation Model	Construction commences after signing the Letter of Intent (LOI) in Q1 2025. In operational use from the first half of 2026.	Expected annual electricity saving of 1 million kWh (3.6 million MJ) compared to traditional equipment, with an annual carbon emission reduction of 502 tCO ₂ e.
Zerova (ZTM)	Green Power System	Installation of solar power modules at Tainan Plants 1 and 3	Annual operating & maintenance cost NT\$440,000 / year	Feasibility study and contract signing completed in 2025, scheduled for completion and official operation in Q2 2026.	Expected annual power generation: 930,000 kWh (3.348 million MJ) Annual carbon reduction: 439.2 tCO ₂ e. Annual renewable energy certificates: 933.



INTERNAL CARBON PRICING (ICP) MANAGEMENT MECHANISM

To increase the integration of operational decisions with climate risks while enhancing energy conservation and carbon reduction performance, the Company formally implemented an Internal Carbon Pricing (ICP) mechanism in October 2025. This initiative aims to internalize carbon costs, strengthen carbon management within energy utilization and equipment investments, and align the Company's carbon reduction strategy with international net-zero trends.

Principles for Setting Carbon Prices and Management Framework

After comprehensive analysis of global carbon market trends, carbon fee and tax systems in major countries, supply chain net-zero requirements, and the Company's own carbon reduction roadmap, a shadow price of NT\$3,000 per metric ton has been established. This carbon price serves as a reference for the Company's internal energy management, equipment investments, and key operational decisions, in anticipation of evolving carbon-related costs.

The Company incorporates ICP into its procurement and modification processes for energy equipment, while quantifying potential carbon costs during investment appraisals. This ensures that decisions balance economic returns with energy efficiency, carbon emission impact, and life-cycle costs. On an annual basis, the Company reviews the appropriateness of its carbon pricing and benchmarks against the ICP trends of global technology leaders to ensure its strategy remains competitive and scientifically valid.

Application of ICP in Operational Processes

- **Energy Equipment Investment Assessment:** Incorporating the shadow carbon price into feasibility analyses to provide greater investment incentives for low-carbon equipment
- **Optimization of Energy and Carbon Management Systems:** Improving data quality and audit rigor to support the transparency and credibility of internal carbon pricing operations
- **Enhanced Climate Risk Management:** Leveraging internal carbon pricing to heighten decision-making sensitivity to escalating carbon costs and reducing medium- to long-term transition risks

Promoting Low-Carbon Technologies and Cross-Plant Exchange

Since 2025, the Company has hosted an annual "Group Low-Carbon Technology Investment and Energy-Saving Technology Exchange Event." By disseminating best practices across regions and facilities, the event accelerates the adoption of energy-saving and carbon-reduction technologies. These include high-efficiency process equipment, smart energy management, renewable energy applications, and process emission reductions; all of which drive continuous improvements in the Group's overall energy efficiency and carbon emissions performance.

Internal Carbon Pricing (Shadow Carbon Price) Mechanism and Process



Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations.

Note 2: The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. For example, under the order issued under Article 10, paragraph 2 of the Regulations, a company with capital of NT\$10 billion shall complete the inventory for its fiscal 2024 annual consolidated financial report in 2025, so the base year will be 2024. If a company has disclosed its inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. Also, the data for the base year may be calculated based on a single fiscal year or the average of multiple fiscal years.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate Governance Center website.