



# 2024 Sustainability Report

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## About this Report

CyberTAN Technology Inc. (hereinafter "CyberTAN") published its first Corporate Social Responsibility Report in 2019. In accordance with corporate governance regulations, the report has since been renamed the Sustainability Report (hereinafter referred to as "this Report"). This Report is compiled under the supervision of the Company's Sustainability Office, with contributions from various business units, which consolidate sustainability performance data from the previous year. The Report is published annually in Chinese and English and is available for download in the ESG section of the CyberTAN corporate website.

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Restatements of information: None

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## Reporting Scope

This Report discloses CyberTAN's operational and sustainability performance from January 1 to December 31, 2024. The non-financial reporting boundary includes CyberTAN Technology Inc. in Taiwan, as well as its subsidiaries Hon Yao Fu Technology Company and Fu Hai Technology Company in Vietnam, along with selected non-financial data from operations in the United States and China. Financial performance is disclosed based on the Company's consolidated financial statements.

## Reporting Framework

This Report has been prepared in accordance with the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies". Non-financial disclosures follow the Global Reporting Initiative (GRI) Standards, and the Sustainability Accounting Standards Board (SASB) industry-specific standards (CyberTAN follows the sustainability disclosure topics and metrics for the Telecommunications Network industry). Financial disclosures are based on the International Financial Reporting Standards (IFRS) and presented in New Taiwan Dollars (NTD).

## External Assurance

This Report has undergone limited assurance by an independent third party, Deloitte Taiwan, in accordance with the Statement of Assurance Engagements No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation of the Republic of China, based on ISAE 3000 (Revised).

### Verification was performed as follows:

Financial Information: By PwC Taiwan

Greenhouse Gas Verification: By the Industrial Technology Research Institute (ITRI)

## Chairman's Sustainability Statement

Dear Stakeholders,

We sincerely appreciate your continued support for CyberTAN Technology over the past year.

As CyberTAN enters its 26th year, we remain committed to not only advancing product innovation and driving business growth, but also enhancing our capacity for sustainable development in alignment with global standards. ESG serves as a key driver of our corporate transformation, and we continue to integrate it into both our strategic planning and daily operations. Our strategy is designed to foster economic growth while ensuring environmental stewardship and social well-being. Looking back on our 2024 performance, CyberTAN recorded consolidated net revenue of 3,595.2 million, with an operating loss of 227.8 million and net income after tax of 2.7 million, translating into earnings per share of NTD 0.01.

Upholding our principle of prudent financial management, a debt ratio of Company planned short-term and long-term capital allocation based on operational needs. As of 2024, the current ratio stood at 225.99%, and the debt ratio at 29.50%. Although revenue declined 5.5% compared to 2023 and overall performance fell short of expectations, we continued to adjust our pace and refine our operations over the past year. Our efforts have begun to bear fruit, step by step in accordance with our strategic plans. Looking ahead to 2025, with the rollout of new products and the commencement of operations at our new facility in Vietnam, we expect to emerge from the downturn and gradually regain growth momentum. Revenue and profitability are projected to demonstrate meaningful improvement. In addition to launching new products and acquiring new customers, CyberTAN is proactively forming strategic partnerships with global cloud-managed service providers by integrating products and solutions. This collaboration aims to jointly explore vertical markets and emerging sectors, building momentum for future growth. We are also actively advancing on the technology front, including upgrading standards, deepening AI integration, and promoting open architecture. These developments not only enable us to enter new markets with innovative products but also enhance product performance, service applications, device management, and cost efficiency, thereby improving the user experience and reinforcing CyberTAN's leadership in Wi-Fi and network communication technologies.

On the sustainability front, CyberTAN continues to strengthen the management approach to material topics. In 2024, we achieved ISO 14064-1 verification of greenhouse gas (GHG) inventories and completed an ISO 14067 product carbon footprint (PCF) inventory covering the full product lifecycle, from raw material procurement and manufacturing to end-of-life disposal, comprehensively documenting our product carbon footprint. We have also implemented Green Product Life Cycle Management (GPLCM), reducing environmental impact throughout the entire product lifecycle, from raw material selection, manufacturing, and usage to recycling, while promoting low-carbon design and circular economy practices. We also published our first Task Force on Climate-related Financial Disclosures (TCFD) Report, reaffirming our commitment to managing climate-related risks.

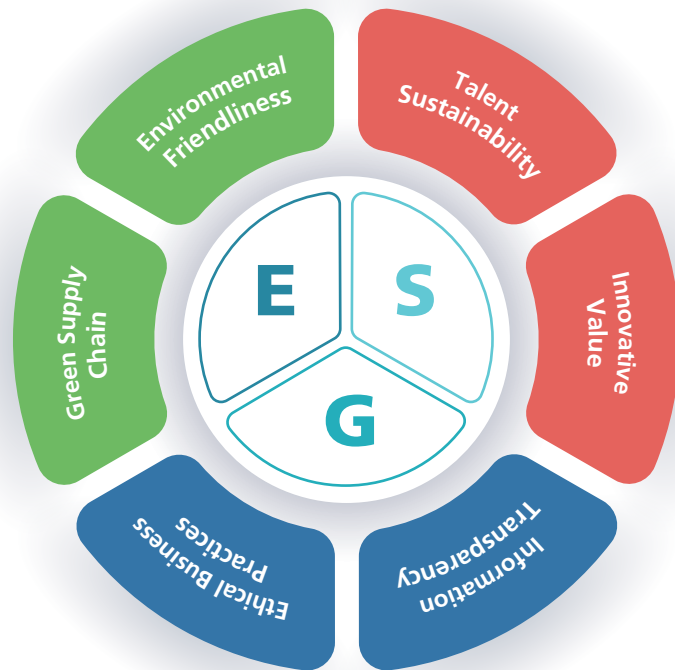
In 2024, we also earned the Gold Recognition Level from the Responsible Business Alliance (RBA), demonstrating excellence in responsible supply chain practices. Additionally, we launched a series of sustainability evaluations and net-zero target initiatives. We plan to proactively submit our Carbon Disclosure Project (CDP) questionnaire and are preparing to commit to the Science Based Targets initiative (SBTi) in 2025. We aim to obtain official SBTi approval for a science-based emissions reduction pathway within two years, targeting a 40% reduction in emissions by 2030 and achieving net-zero emissions by 2050.

In retrospect, CyberTAN made clear progress and achieved solid results in both business management and product development in 2024. Looking ahead to 2025, the external environment is expected to remain highly uncertain and volatile. In addition to ongoing regional conflicts and widening disparities in regional economic development, we also anticipate intensified geopolitical tensions and escalating tariff and trade disputes in the coming year. In response, CyberTAN will adopt a cautious and conservative approach while strengthening internal capabilities and organizational resilience to flexibly navigate the evolving external environment. At the same time, we remain firmly committed to our core values, guided by the United Nations Sustainable Development Goals (SDGs). We will continue embedding Environmental, Social, and Governance (ESG) principles into our corporate culture and operational strategies, integrating both internal and external resources to generate sustainable value for all stakeholders. Through continuous improvement, innovation, and a relentless pursuit of excellence, we aim to create a better future for the next generation while accumulating long-term resilience and driving meaningful breakthroughs.





## Sustainability Performance Highlights



- RBA Gold Recognition
- Received independent third-party verification in accordance with ISO 14064
- Assisted customers in obtaining ISO 14067 carbon footprint verification
- Published the first bilingual TCFD report
- Ranked in the 21%~35% bracket in the 11th Corporate Governance Evaluation by TWSE

### Environmental Protection

100%

Recyclability rate of packaging materials for in-house products

100%

100% compliance with RoHS and REACH standards for raw materials used in in-house products

90%

Recyclability rate of components in in-house network switches

100%

Compliance with WEEE (Waste Electrical and Electronic Equipment) standards

100%

Suppliers that have signed the *Supplier Code of Conduct*

### Social Responsibility

15,084 hours

Total employee training hours

0

Cases of child labor, forced labor, or discrimination

0

Cases of major occupational injuries and occupational diseases

5 years

Consecutive years of declining turnover rate at Headquarter

Badge of Accredited Healthy Workplace

Certification obtained for the Headquarter

### Corporate Governance

57%

Female representation on the Board

20%

Senior management compensation linked to non-financial performance

100%

New employees who signed the *Integrity Commitment Letter*

0 cases

Incidents related to anti-competitive behavior, anti-trust, or monopolistic practices

100%

Use of certified smelters recognized by RMI

# 1 Corporate Operations and Development

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# 1.1 About CyberTAN

## 1.1.1 Company Overview

CyberTAN is a leading manufacturer of Broadband and wireless networking equipment. Since its establishment, the Company has been committed to technological innovation, offering professional OEM and ODM services in the communications market. Starting in 2003, CyberTAN expanded its development of broadband and wireless technologies, focusing on broadband communication and wireless LAN products. Through years of effort, the Company has received multiple awards and earned the trust of global customers, positioning itself as one of the key players in the global communications equipment design and manufacturing industry.

Today, CyberTAN builds a solid foundation on its Fixed Broadband product lines and continues to expand into Mobile Broadband, including 4G/LTE/5G and satellite communication technologies. The Company is also investing in the development of intelligent routing, cloud platforms, and IoT applications, delivering high-value integrated hardware and software solutions.

Driven by the vision of “Bringing Broadband to Life”, CyberTAN specializes in core networking technologies and serves the home networking and SMB communication markets through OEM/ODM services. By combining cloud-based microservices and disaggregated hardware-software architecture, the Company delivers flexible and responsive full-service solutions.

Looking ahead, CyberTAN is building its next-generation network product architecture based on cloud services. Through microservice-driven network functions and platform-agnostic development, CyberTAN is advancing toward a unified model of “cloud + computing + edge hardware,” with a strategic focus on the enterprise market.

## 1.1.2 Vision and Mission

Upholding the mission of “Bringing Broadband to Life”, CyberTAN is dedicated to creating high-quality network communication experiences and application environments for users worldwide.

With a focus on core technologies in broadband and wireless communications, CyberTAN targets the telecommunications, SOHO (Small Office/Home Office), and SMB (Small to Medium-sized Business) markets, providing customers with highly cost-effective and efficient solutions.

## 1.1.3 Global Presence

CyberTAN headquarters is located in Hsinchu Science Park, Taiwan. It also has R&D, sales, and customer service centers in R&D Center, and US Office. In addition to its manufacturing site in Dai Dong - Hoan Son Industrial Zone, Bac Ninh Province, Vietnam, CyberTAN began constructing a new factory in Bac Giang Province, Vietnam, in 2023. The facility was completed in Q4 2024 and will begin production in 2025. This new factory in Northern Vietnam marks a significant milestone in CyberTAN's development. It is the first factory planned, built, and operated entirely by CyberTAN, representing the Company's long-term commitment to manufacturing and development amid geopolitical shifts.

## 1.1.4 Participation in Industry Associations

Organization	Role
The Allied Association for Science Park Industries	Member
Responsible Business Alliance (RBA)	Member
Wi-Fi Alliance	Member
HDMI Licensing	Member

Founded:  
**1998**  
Stock Code: 3062

Capital:  
**NTD 3,301 million**

Global Employees:  
**1,127**

2024 Consolidated Revenue:  
**NTD 3,595.2 million**

## 1.1.5 Products and Technologies

CyberTAN actively invests in SMB solutions, developing hardware and various software applications based on customer needs and use-case scenarios. The Company continues to optimize systems and expand cloud-related infrastructure, such as SD-WAN, multi-tenant management, and enhanced network security functions, broadening the depth and breadth of its SMB cloud-managed solutions.

### Products

#### SMB/Enterprise Solutions

Enterprise-grade wireless base stations, Wireless LAN controllers, Managed Ethernet switches, SD-WAN platforms, IP camera intelligent surveillance solutions

#### Wired/Wireless Broadband Solutions

Satellite communication equipment, 5G CPE routers, 5G small cells, GPON, XGSPON

#### Home Networking and Multimedia Solutions

Whole-home Mesh WiFi, Managed home routers, Smart home surveillance devices

#### IoT Solutions

IoT gateways, IoT routers, IoT wireless modules, Edge AI gateways

## Research and Development

- Based on its strong technical capabilities, CyberTAN accelerates the development of next-generation mobile broadband products, such as 5G mobile broadband “8K+5G” smart home media equipment, satellite communication, Software-Defined Networking (SDWAN), and wireless LAN technologies (Wi-Fi 6/6E/7). The Company integrates product technologies and expands into new markets to create new growth drivers.
- CyberTAN strengthens partnerships with leading international chipset companies to maintain its leadership in new product launches and develop new business opportunities.
- High-end core network switches, backbone network routers, and OEM switch services.
- Managed WiFi Total Solutions for SMBs, including network controllers, WiFi APs, L2/L3 switches, and cloud management software, focusing on software-hardware integration, AI-enhanced user experience, and cloud-native software design to develop high value-added products.
- Strengthening the cybersecurity market by enhancing security features of the SMB Ronto product line, including new SD-WAN Gateway products, DPI firewalls, and access control software functions.





## 1.2 Sustainability Management

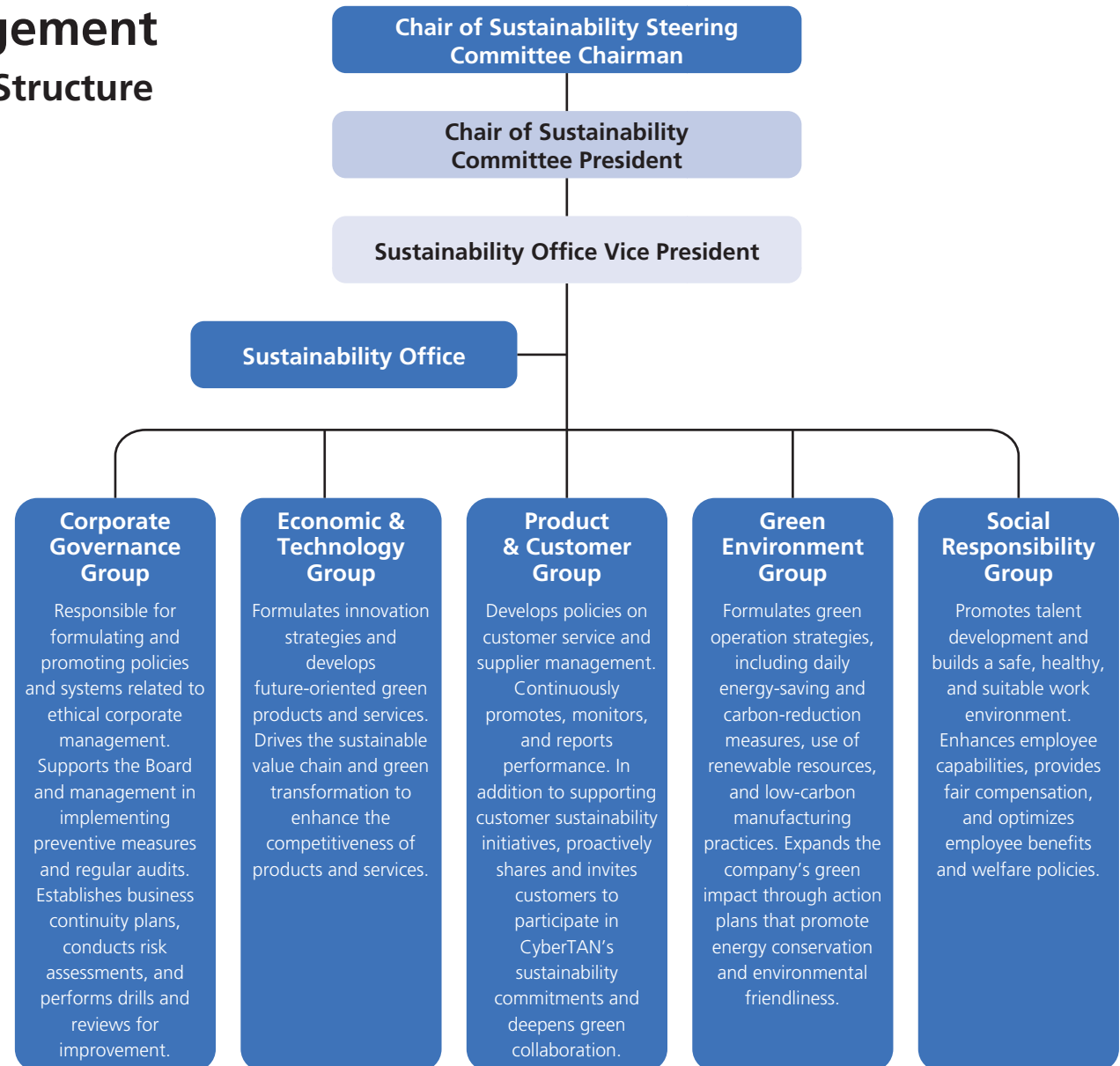
### 1.2.1 Sustainability Governance Structure

To advance corporate sustainability, CyberTAN has established a part-time Sustainability Committee, chaired by the Chairman of the Board. A Sustainability Office has been set up under the Office of the President, supported by five working groups, each responsible for formulating and implementing work plans. The Board of Directors serves as the Company's highest governance body. The Sustainability Office reports to the Board at least semiannually and prepares the annual sustainability report. The Sustainability Committee plays a direct role in supervising and managing CyberTAN's performance across economic, environmental, and social topics, overseeing risk management and materiality determination, and making final decisions. The Committee ensures that the Board incorporates sustainability-related topics, their impacts, risks, and opportunities, as well as stakeholder feedback, into the decision-making process on major matters. Topic management and stakeholder engagement are conducted according to the responsibilities of each participating department.

The Sustainability Committee holds quarterly meetings to review progress, manage key issues, and report back. Quarterly updates are provided to the Board on implementation status and future sustainability plans. Agenda items include:

- (1) Status and performance of sustainability work plans;
- (2) Climate-related financial disclosure reports;
- (3) Greenhouse gas inventory and implementation status.

The Board reviews these sustainability reports, provides guidance on sustainability goals and strategic plans, and evaluates performance outcomes. To strengthen strategic oversight and governance, the Committee is expected to be upgraded to the Board level in the fourth quarter of 2025.



## 1.2.2 Sustainability Strategies

CyberTAN adheres to legal and ethical standards, practices responsible corporate governance, strengthens sustainability disclosures, actively communicates with stakeholders, and enhances information transparency. The Company continues to create corporate value, encourages innovation and R&D, and implements energy-saving and carbon-reduction initiatives. These include promoting energy efficiency, low-energy consumption, and renewable energy, establishing a sustainable supply chain, and collaborating with suppliers to reduce environmental impact. We are committed to upholding human rights and employee welfare, creating a safe, healthy, and fulfilling work environment that delivers win-win outcomes. CyberTAN has defined six core sustainability strategies and sets an annual sustainability focus theme. These strategies are aligned with the United Nations Sustainable Development Goals (SDGs) to ensure effective implementation of our sustainability efforts.

### Sustainability Strategies

Environmental Stewardship

Green Supply Chain

Talent Sustainability

Innovative Value

Integrity and Ethics

Information Transparency

## 1.2.3 Sustainability Commitments and Goals

2030 Goal: Greenhouse gas emissions reduced by  
**40%**  
Baseline Year: 2024

2050 Goal:  
**Net-zero emissions**

### Phase Targets

- Achieve over 30% renewable energy usage by 2030
- Ensure over 50% of materials used in the supply chain come from renewable sources by 2030
- Launch proprietary carbon-neutral products by 2030

Annual Sustainability Focus	Management Approach	SDGs
Carbon Reduction Pathway	Implement greenhouse gas inventories to set reduction targets. Use the CDP platform for performance evaluation and design carbon reduction pathways in line with the Science Based Targets initiative (SBTi). Leverage the TCFD framework to guide climate risk adaptation and mitigation.	<ul style="list-style-type: none"> <li>• SDG 7: Affordable and Clean Energy</li> <li>• SDG 13: Climate Action</li> </ul>
Low-Carbon Technologies & Products	Apply the concept of "Product Life Cycle" in product design, from raw material usage and energy-saving processes to product recycling, to minimize environmental impact.	<ul style="list-style-type: none"> <li>• SDG 12: Responsible Consumption and Production</li> </ul>
Inclusive Workplace & Shared Prosperity	Ensure human rights governance and equality, implement risk identification and grievance mechanisms, protect employee rights, and promote social inclusion.	<ul style="list-style-type: none"> <li>• SDG 4: Quality Education</li> <li>• SDG 5: Gender Equality</li> <li>• SDG 8: Decent Work and Economic Growth</li> <li>• SDG 10: Reduced Inequalities</li> </ul>
Occupational Safety	In accordance with the ISO 45001 framework, implement robust occupational health and safety management, including risk identification, incident response, and preventive training to ensure a safe working environment.	<ul style="list-style-type: none"> <li>• SDG 3: Good Health and Well-Being</li> <li>• SDG 8: Decent Work and Economic Growth</li> </ul>
Operational Resilience	Develop business continuity management plans and internal policies to respond to sustainability-related risks. Conduct regular drills to enhance resilience.	<ul style="list-style-type: none"> <li>• SDG 13: Climate Action</li> <li>• SDG 17: Partnerships for the Goals</li> </ul>
Green Investment	Incorporate environmental, social, and governance (ESG) factors into investment decisions to ensure alignment with sustainable development goals and maintain long-term sustainability.	<ul style="list-style-type: none"> <li>• SDG 9: Industry, Innovation, and Infrastructure</li> </ul>

## 2 Stakeholders and Materiality

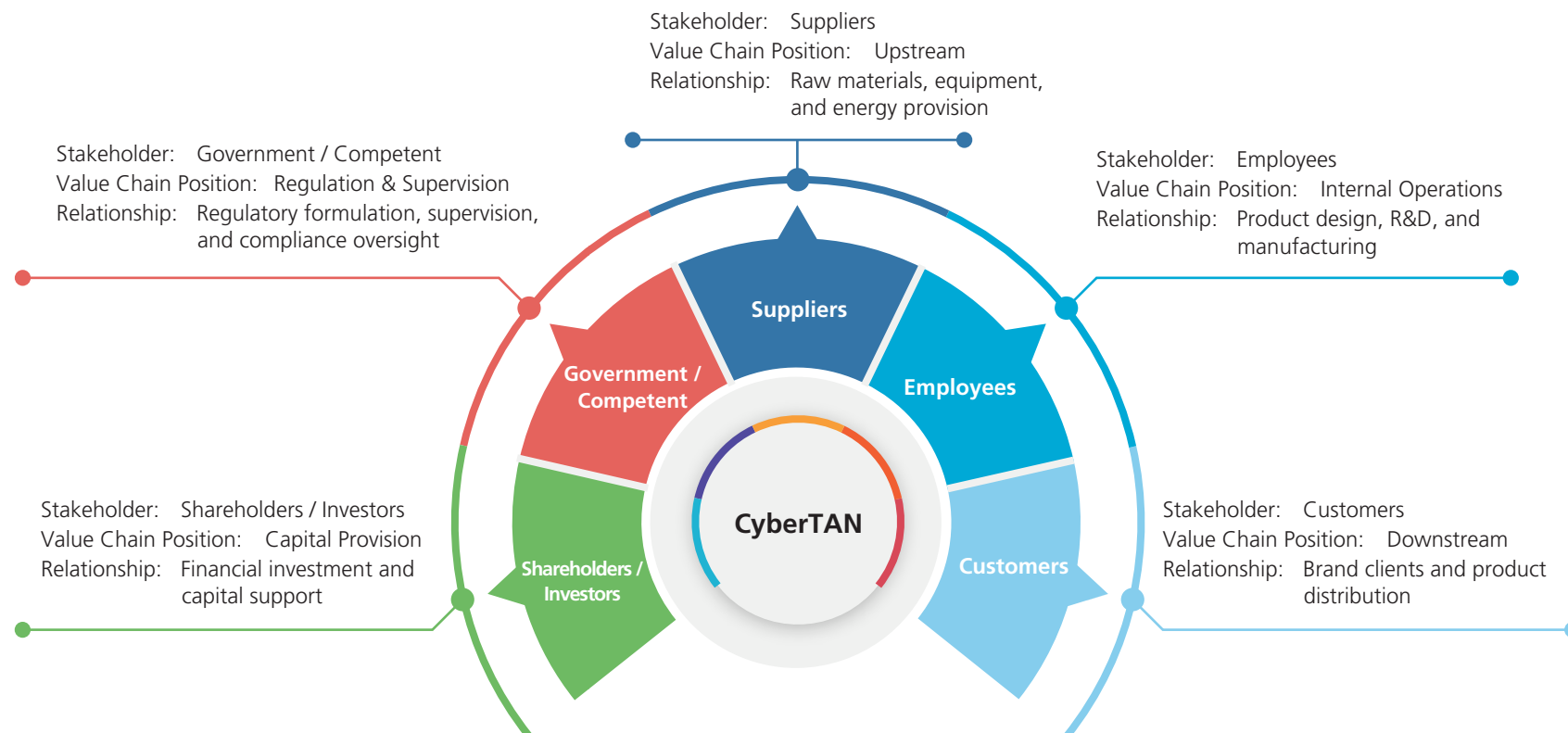
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## 2.1 Stakeholder Identification

CyberTAN identifies its stakeholders through a stakeholder identification process. By assessing the level of stakeholder concern regarding sustainability topics, along with evaluating the potential operational impact of each topic, the Company determines its material topics. These material topics serve as the basis for setting corresponding sustainability goals. CyberTAN establishes appropriate management approaches and communication channels for each stakeholder group. The Company also reports the annual stakeholder engagement results and material topic performance to the Board of Directors, and publicly discloses the outcomes via its website and sustainability report.

## Value Chain Mapping and Stakeholder Identification

CyberTAN identifies its key stakeholders based on the five principles of the AA1000 Stakeholder Engagement Standard (AA1000SES): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Taking into account the characteristics of the telecommunications and networking industry value chain, CyberTAN has identified five major stakeholder groups. These are consistent with the prior reporting period and include: Customers, Shareholders/Investors, Employees, Suppliers, and Government/Competent Authorities.



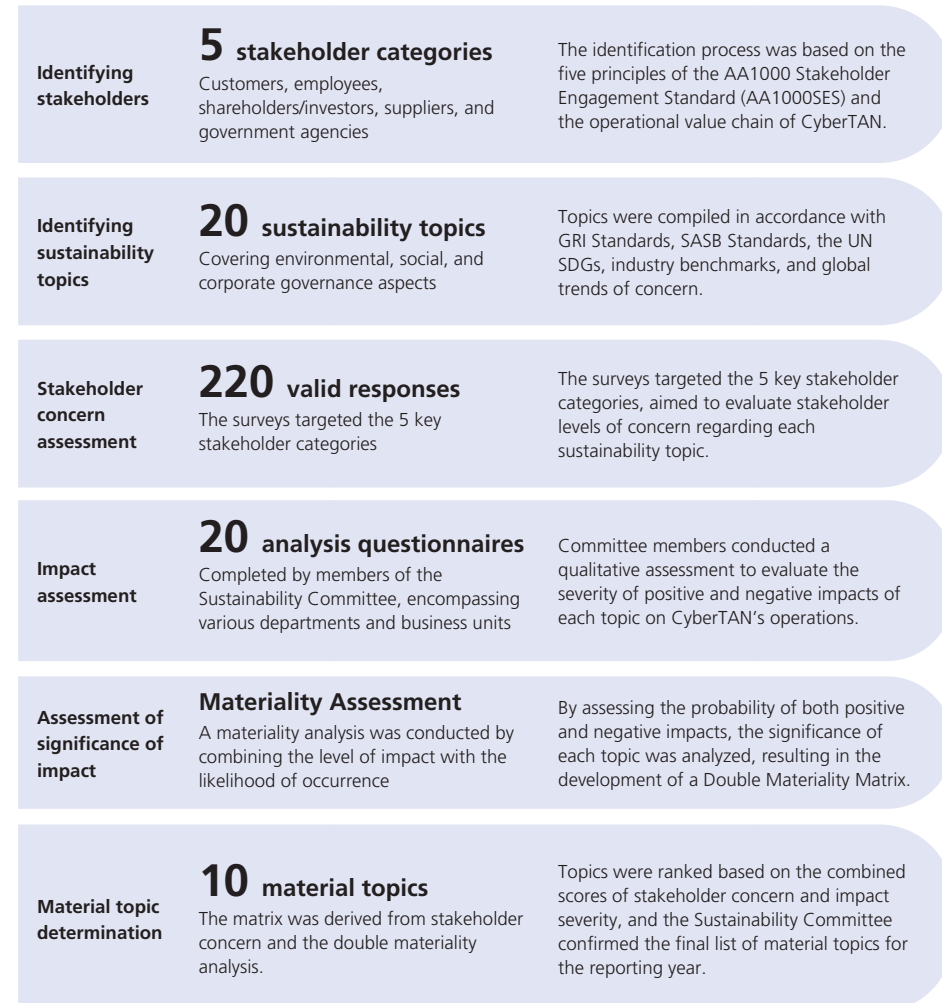


## 2.1.1 Stakeholder Engagement

Stakeholder Group	Significance to CyberTAN	Key Topics of Concern	Communication Methods and Channels	Frequency	Outcomes and Responses
Customers	Customers are a key source of revenue. By listening to their needs and staying abreast of industry trends, CyberTAN aims to deliver innovative products that enhance customer brand value. We uphold the principle that "the customer is a partner," and consider customer competitiveness as our own.	1. Product Safety 2. Hazardous Substances Management 3. Intellectual Property Management	Email and other communication platforms	Real-time	<ul style="list-style-type: none"> <li>Named Best Supplier of the Year by key customers.</li> <li>Ranked No. 3 in supplier performance in 2024 Q4 customer QBR.</li> <li>2024 on-time delivery satisfaction rate reached 98.3%.</li> <li>Received full marks in 25% of items in 2024 Q4 customer QBR.</li> </ul>
			Project meetings and customer visits	Weekly	
			Product launches and business review meetings	Quarterly	
			Customer satisfaction surveys	Quarterly	
			Customer questionnaires and audits	Occasional	
			Product training and support	Occasional	
Employees	Employees are one of CyberTAN's most valuable assets. We are committed to building open, two-way communication channels and creating an environment that enables talent to grow and thrive in the right roles, fostering a sustainable and fulfilling workplace.	1. Human Rights, Employee Rights, and Diversity & Inclusion 2. Occupational Health and Safety 3. Human Capital Development	Employee Grievance Channels	Real-time	<ul style="list-style-type: none"> <li>Held 4 labor-management meetings</li> <li>Held 6 employee welfare committee meetings with 11 proposals approved.</li> <li>Conducted 2 annual performance evaluations.</li> </ul>
			Labor-management meetings, employee welfare committee meetings	Quarterly	
			Performance evaluations	Biannually	
			Training programs	Occasional	
			Cross-platform communication	Occasional	
Shareholders/Investors	Shareholders and investors provide essential financial support. We are committed to enhancing business performance and disclosing transparent financial and operational information to boost investor confidence.	1. Hazardous Substances Management 2. Financial Performance 3. Climate-related Risk Management	Shareholders' meetings and investor conferences	Annually	<ul style="list-style-type: none"> <li>One shareholders' meeting held annually; shareholders may vote electronically to fully participate in the resolution process.</li> <li>All material and regulated disclosures published on MOPS.</li> <li>Annual report, financial, and ESG information published on the official website.</li> </ul>
			Corporate governance evaluation	Annually	
			Annual reports	Annually	
			Market observation post system (MOPS)	Occasional	
			Official website	Occasional	
Supplier	Suppliers are critical strategic partners. We maintain fair, transparent collaborations to build mutual trust, ensure a resilient supply chain, and pursue shared growth.	1. Customer Relationship Management 2. Occupational Health and Safety 3. Corporate Governance	External grievance channels	Real-time	<ul style="list-style-type: none"> <li>Held 2 "Green Electricity Use" briefings in 2024 with 258 suppliers attending, accelerating the sustainable transformation of the supply chain.</li> <li>Provided ESG digital management platform educational guidelines to support 189 suppliers.</li> <li>A Conflict Minerals Management System platform was implemented to collect and review suppliers' due diligence reports, ensuring long-term traceability.</li> </ul>
			Supplier management platform	Quarterly	
			Annual supplier meetings, evaluations, and audits	Annually	
			Supplier seminars	Occasional	
			Training and technical support	Occasional	
			E-newsletters	Occasional	
Government/Competent Authorities	Beyond complying with regulatory requirements, CyberTAN proactively supports and participates in government initiatives through transparent, two-way communication to gain trust and collaboration.	1. Anti-Corruption and Compliance Audit 2. Corporate Governance 3. Environmental Policy	Inspections and regulatory filings	As required	<ul style="list-style-type: none"> <li>Ranked in the 21–35% bracket of TWSE's 11th Corporate Governance Evaluation.</li> <li>No penalties or violations in 2024.</li> <li>Participated in Hsinchu Science Park's TCFD guidance program and completed bilingual report.</li> </ul>
			Legal briefings and seminars	Occasional	
			Regulatory awareness campaigns	Occasional	
			Participation in government-led initiatives	Occasional	

## 2.2 Materiality Assessment

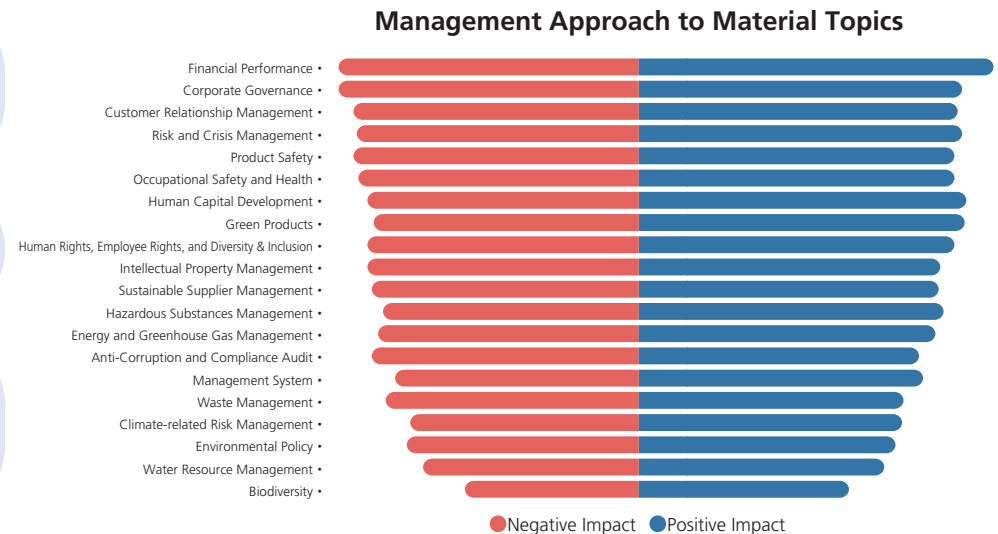
### 2.2.1 Materiality Assessment and Analysis Process



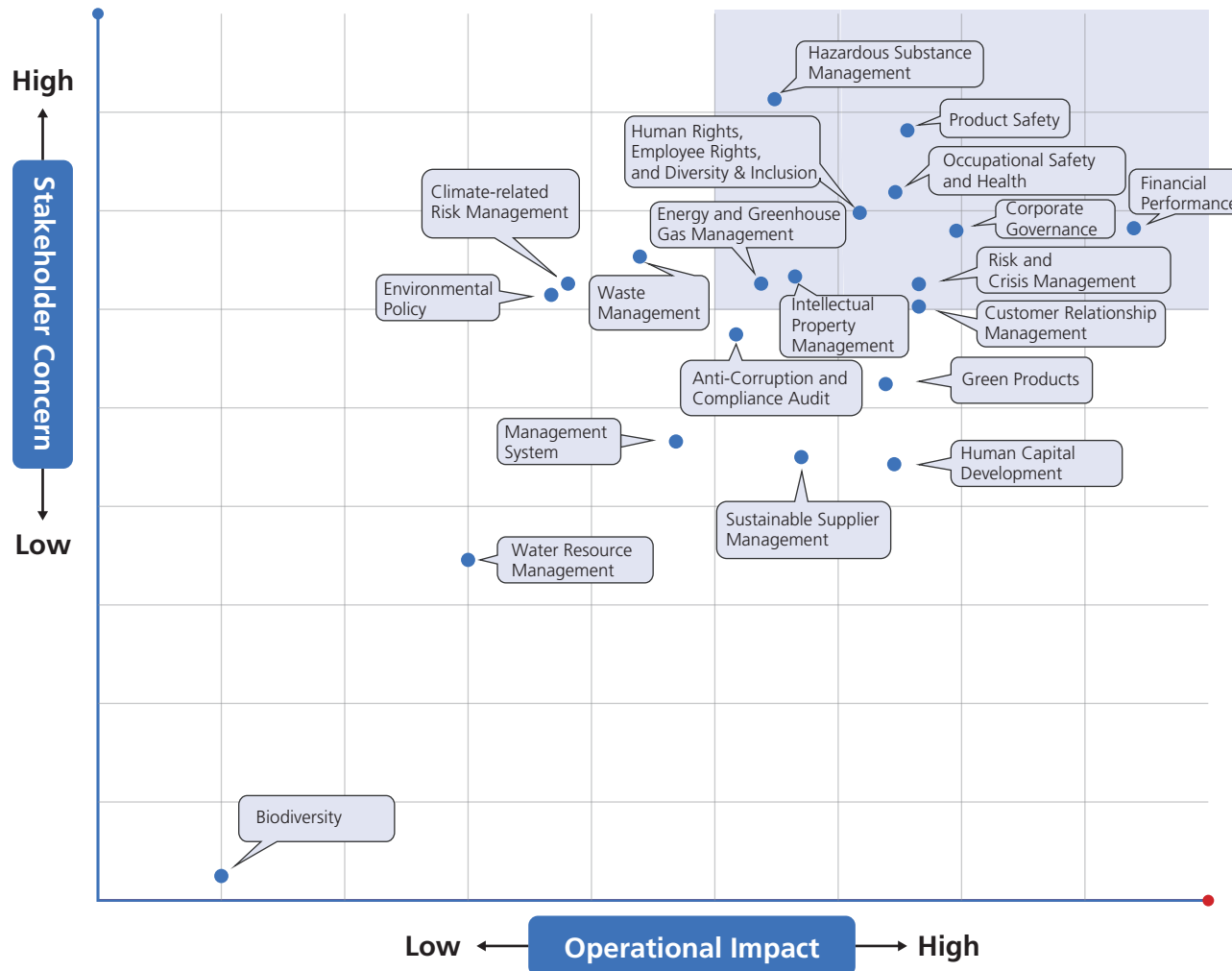
### 2.2.2 Stakeholder Concerns Survey



### 2.2.3 Management Approach to Material Topics



## 2.2.4 Materiality Matrix and Approval Process



## Material topic determination

By integrating stakeholder concern with operational impact, a materiality matrix was developed to identify and prioritize ten material topics: Financial Performance, Corporate Governance, Product Safety, Occupational Health and Safety, Risk and Crisis Management, Customer Relationship Management, Human Rights, Employee Rights, and Diversity & Inclusion, Hazardous Substance Management, Energy and Greenhouse Gas (GHG) Management, and Intellectual Property Management. In consideration of industry characteristics and sustainability trends, "Green Products" was newly added as a material topic, and "Climate-related Risk Management" was introduced to replace "Energy and Greenhouse Gas Management." Additionally, "Product Safety" was consolidated into "Hazardous Substances Management" to ensure comprehensive disclosure of relevant topics and areas of concern. The final list of ten material topics for the year was approved by the Sustainability Committee.

Approved Material Topics for the Year	Changes from the Previous Year
<ul style="list-style-type: none"> <li>Financial Performance</li> <li>Corporate Governance</li> <li>Occupational safety and health</li> <li>Risk and Crisis Management</li> <li>Customer Relationship Management</li> <li>Human Rights, Employee Rights, and Diversity &amp; Inclusion</li> <li>Intellectual Property Management</li> <li>Hazardous Substances Management</li> <li>Climate-related Risk Management</li> <li>Green Products</li> </ul>	<ul style="list-style-type: none"> <li>Financial Performance</li> <li>Corporate Governance</li> <li>Climate-related Risk Management</li> </ul> <p>+</p> <ul style="list-style-type: none"> <li>Sustainable Supplier Management</li> </ul> <p>-</p> <ul style="list-style-type: none"> <li>Inventory Management</li> <li>Information Security</li> </ul>

## 2.3 Management Approach to Material Topics


### 2.3.1 Operational and Value Chain Impact Mapping


Aspect	Topic	Value Chain Impact Point			Operational Impact				Impact Description	
		Upstream	Operations	Downstream	Revenue Fluctuation	Customer Relations	Human Capital	Operational Risk	Positive	Negative
Governance	Financial Performance	V	V	V	V		V	V	Through operational strategies and management practices, enhance financial performance to gain the trust and investment of shareholders/investors.	Underperformance in financial results may reduce shareholder/investor confidence and negatively affect capital investment.
	Corporate Governance	V		V	V	V		V	Uphold sound governance practices to establish ethical business relationships and strengthen market position.	Violation of business ethics not only undermines stakeholder trust but may also result in penalties and financial losses.
	Risk and Crisis Management	V		V	V			V	Identify risks and proactively implement management strategies to mitigate potential impacts and uncover opportunities.	Failure to enforce effective risk controls may increase the likelihood of operational disruptions.
	Customer Relationship Management	V	V	V	V	V		V	Foster strong customer relationships to enhance service reputation and competitive advantage.	Poor customer relationship management may result in customer attrition.
	Intellectual Property Management		V		V			V	Safeguard intellectual property rights and patents to secure technological leadership and protect customer confidentiality.	Leakage of intellectual property may result in liability for damages and indirectly lead to market loss.
Environment	Climate-related Risk Management	V	V	V	V	V		V	Identify climate-related opportunities to expand business potential while proactively adapting and mitigating climate impacts.	Neglecting climate risks may increase the likelihood of climate-related disasters, resulting in operational disruptions and financial losses.
	Green Products	V	V	V	V	V		V	Enhance product energy efficiency and integrate life cycle design to reduce user energy consumption and expand market opportunities.	Shifts in product demand and consumer behavior, coupled with a lack of sustainable product development, may lead to order cancellations and loss of market share.
	Hazardous Substances Management	V	V	V	V	V		V	Manage hazardous substances to minimize environmental leakage risks, enhance user safety and satisfaction, and strengthen brand value.	Environmental leakage caused by hazardous substances may lead to substantial economic losses due to recovery and compensation costs.
Society	Human Rights, Employee Rights, and Diversity & Inclusion		V				V	V	Uphold human rights and employee rights to improve employee satisfaction and foster human capital development.	Neglecting employee rights and human rights may result in workforce attrition and reduced operational capacity.
	Occupational safety and health		V				V	V	Create a safe and healthy workplace to improve employee well-being, productivity, and operational quality.	Occupational safety incidents can lead to direct loss of manpower and work hours, and indirectly damage corporate image and client confidence.





## 2.3.2 Management Approach to Material Topics




Aspect	Governance
Material Topic	Financial Performance
Disclosure Standards	GRI 201-1 Direct Economic Value Generated and Distributed, GRI 201-4 Financial assistance received from government
Corresponding SDGs	 
Commitments and Targets	<p>Committed to maintaining a sound financial structure and efficient capital utilization. Through transparent business practices and financial disclosure, we strengthen stakeholder engagement. Continue to invest in R&amp;D and low-carbon product innovation, while leveraging R&amp;D tax incentives and subsidies to drive sustainable growth.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Sustain R&amp;D investment to enhance corporate value (R&amp;D expenses as a percentage of revenue &gt; 5%)</li> <li>Maintain adequate operating capital and a healthy financial structure (Current ratio &gt; 200%; Debt ratio &lt; 60%)</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Ensure long-term business advantage</li> <li>Safeguard stakeholder interests</li> </ul>
Key Indicators	Timely disclosure of financial information, current ratio and debt ratio, as well as R&D investment ratio.
Management Approach and Implementation	<i>Corporate Governance Best Practice Principles</i>
Performance Highlights	<ul style="list-style-type: none"> <li>Net income in 2024 increased by NTD 319,547 thousand compared to the previous year</li> <li>R&amp;D expenditure in 2024 increased by NTD 19,111 thousand compared to the previous year</li> <li>Current ratio: 226%; Debt ratio: 29.5%</li> </ul>
Communication Channels	Shareholders' meeting, Investor conferences, Financial Reports and Annual Report, Market Observation Post System (MOPS), Corporate website



Aspect	Governance
Topic	Corporate Governance
Disclosure Standards	GRI 205 Anti-corruption, GRI 206 Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices
Corresponding SDGs	  
Commitments and Targets	<p>Upholding the core values of integrity and self-discipline, the Company is committed to sound corporate governance and ethical business conduct.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>0 incidents of corruption or violations of fair competition in the reporting year.</li> <li>Report the annual compliance and internal audit results to the Board of Directors.</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Continue to maintain the mid-term targets.</li> </ul>
Key Indicators	Corporate Governance Evaluation ranking, Board meeting attendance rate, number of confirmed violations related to ethical business practices
Management Approach and Implementation	<i>Corporate Governance Best Practice Principles, Procedures for Handling Internal Information and Prevention of Insider Trading, and Ethical Corporate Management Best Practice Principles</i>
Performance Highlights	<ul style="list-style-type: none"> <li>Ranked in the 21%–35% bracket in the 11th Corporate Governance Evaluation (TWSE-listed category)</li> <li>Board committee member attendance rate: 93.48%</li> <li>No reported or confirmed violations of ethical business conduct</li> </ul>
Communication Channels	Public disclosures of material information, Annual Report, Sustainability Report

Aspect	Governance
Topic	Risk and Crisis Management
Disclosure Standards	GRI 2-25 Processes to Remediate Negative Impacts
Corresponding SDGs	  
Commitments and Targets	<p>To ensure alignment between the Company's business strategies and its risk management policies, we implement robust risk management practices. These mechanisms, supported by appropriate resource allocation, are designed to effectively address a wide range of operational risks the Company may encounter.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Continuously assess both internal and external operational environments and emerging issues, analyze potential impacts, identify corresponding risks and opportunities, and enhance overall operational effectiveness and resilience.</li> <li>Report the annual risk management implementation status to the Board of Directors.</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Continue to maintain the mid-term targets.</li> </ul>
Key Indicators	Annual risk identification, Business Continuity Plan (BCP) management
Management Approach and Implementation	<i>Risk Assessment and Management Procedures</i>
Performance Highlights	<ul style="list-style-type: none"> <li>Identified 15 key risks across operational, strategic, and financial categories.</li> <li>Conducted Business Continuity Plan (BCP) drills to strengthen preparedness.</li> </ul>
Communication Channels	Board of Directors, Sustainability Report

Aspect	Governance
Topic	Customer Relationship Management
Disclosure Standards	GRI 418 Customer Privacy
Corresponding SDGs	 
Commitments and Targets	<p>Built on the principle that "Customers Are Our Partners," CyberTAN views customer competitiveness as the core of its own.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Customer satisfaction rate above 85%</li> <li>Proactive customer survey response rate above 85%</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Customer satisfaction rate above 95%</li> <li>Proactive customer survey response rate above 95%</li> </ul>
Key Indicators	Customer satisfaction
Management Approach and Implementation	<i>Quality Record Management Procedures, Quarterly Business Review (QBR) and Customer Satisfaction Surveys</i>
Performance Highlights	<ul style="list-style-type: none"> <li>Recognized by clients as the "Best Supplier of the Year"</li> <li>Ranked No. 3 in supplier performance in 2024 Q4 customer QBR</li> <li>2024 on-time delivery satisfaction rate reached 98.3%</li> </ul>
Communication Channels	Product and project meetings, Designated project managers, Sustainability Report

Aspect	Governance
Topic	Intellectual Property Management
Disclosure Standards	GRI 203-2 Significant Indirect Economic Impacts
Corresponding SDGs	 
Commitments and Targets	<p>CyberTAN is committed to complying with trade secret laws by formulating confidentiality policies and management measures. Through information security protocols, internal training, and awareness campaigns, the Company strengthens the protection and management of intellectual property rights. In alignment with its business strategies, CyberTAN promotes systematic management of patents, trademarks, copyrights, and trade secrets to safeguard R&amp;D outcomes and enhance market competitiveness.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Submit 10 intellectual property applications annually, with at least 2 approved.</li> <li>0 infringement lawsuits and 0 infringement compensation.</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Submit 10 intellectual property applications annually, with at least 4 approved.</li> <li>0 infringement lawsuits and 0 infringement compensation.</li> <li>Hold internal technical sharing sessions annually.</li> </ul>
Key Indicators	<ul style="list-style-type: none"> <li>Number of newly granted patents per year</li> <li>Enhanced quality and quantity of patents, copyrights, and trademarks</li> </ul>
Management Approach and Implementation	<ul style="list-style-type: none"> <li>Intellectual Property Management Regulations, Patent Application Operating Procedures, Intellectual Property Incentive Regulations</li> <li>Establishment of a "Software Compliance Review Mechanism"</li> </ul>
Performance Highlights	<ul style="list-style-type: none"> <li>13 active patents, including 1 new U.S. patent granted, and 9 applications submitted across 3 jurisdictions</li> <li>Trademark: 2 trademark registration applications submitted in 2024</li> <li>Patent proposals: 5 hardware-related patent proposals and 4 software-related proposals submitted</li> <li>6 intellectual property training sessions held (including internal and external instructor-led courses)</li> </ul>
Communication Channels	Monthly Intellectual Property Task Force meetings, IP policy promotion and technical sharing sessions, Training programs, Disclosure in the annual Sustainability Report





Aspect	Environment
Material Topic	Climate-related Risk Management
Disclosure Standards	GRI 201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change, GRI 302-1 Energy Consumption Within the Organization, GRI 302-3 Energy Intensity, GRI 305 Emissions
Corresponding SDGs	  
Commitments and Targets	<p>CyberTAN is committed to climate risk mitigation and adaptation. Using 2024 as the baseline year, the Company aims to reduce emissions by 40% by 2030 and achieve net-zero emissions by 2050, ensuring comprehensive climate risk management.</p> <p><b>Mid-term Targets by 2027:</b></p> <p>Obtain approval of the Company's carbon reduction pathway from the SBTi</p> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Achieve a 40% reduction in greenhouse gas (GHG) emissions</li> <li>Achieve a renewable energy usage rate of 30%</li> </ul>
Key Indicators	<ul style="list-style-type: none"> <li>GHG emissions, energy intensity</li> <li>Climate change scenario analysis</li> </ul>
Management Approach and Implementation	Greenhouse Gas Inventory Management Procedure
Performance Highlights	<ul style="list-style-type: none"> <li>GHG inventory certified by third-party verification in accordance with ISO 14064</li> <li>Issued Task Force on Climate-related Financial Disclosures (TCFD) report</li> <li>Invested in renewable energy infrastructure (solar power) at the Vietnam Bac Giang Plant, with an expected installed capacity of 1,484.28 kw</li> </ul>
Communication Channels	Company website, Sustainability Report, TCFD Report, Annual Report, Market Observation Post System (MOPS)

Aspect	Environment
Topic	Green Products
Disclosure Standards	GRI 301-2 Recycled Input Materials Used, GRI 308-1 New Suppliers That Were Screened Using Environmental Criteria, GRI 416 Customer Health and Safety
Corresponding SDGs	 
Commitments and Targets	<p>Taking into account the full product life cycle, the Company incorporates energy-saving designs, material selection, product longevity, recyclability, intelligent operation, and centralized management to minimize environmental impacts. The Company is committed to the continuous promotion and implementation of low environmental impact product design.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Establish operational procedures for product carbon footprint assessment</li> <li>Conduct carbon footprint inventories for proprietary products</li> <li>Achieve 100% green product certification rate</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Launch proprietary carbon-neutral products</li> </ul>
Key Indicators	Usage rate of eco-friendly packaging materials; compliance rate with the EU Waste Electrical and Electronic Equipment Directive (WEEE)
Management Approach and Implementation	Product and Service Information and Labeling Management Procedures, Product Development Specification Guidelines
Performance Highlights	<ul style="list-style-type: none"> <li>100% usage rate of eco-friendly packaging materials during the reporting period</li> <li>100% product compliance with WEEE directives during the reporting period</li> </ul>
Communication Channels	Product manuals, Sustainability Report

Aspect	Environment
Topic	Hazardous Substances Management
Disclosure Standards	GRI 306-4 Waste Diverted from Disposal, GRI 417 Marketing and Labeling
Corresponding SDGs	  
Commitments and Targets	<p>In addition to complying with existing bans and restrictions on prohibited and controlled substances in products, the Company actively monitors updates to global regulatory frameworks, such as RoHS (Restriction of Hazardous Substances Directive) and REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals), and commits to effective hazardous substance management.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Achieve 100% compliance with RoHS, REACH, TSCA and other applicable regulations</li> <li>Ensure raw materials continue to comply with international regulations and customer specifications on hazardous substances</li> <li>Conduct regular audits of regulatory and customer standards</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Achieve carbon-neutral production and ensure zero hazardous substance emissions</li> <li>Ensure raw materials continue to comply with international regulations and customer specifications on hazardous substances</li> <li>Conduct regular audits of regulatory and customer standards</li> </ul>
Key Indicators	RoHS and REACH compliance rate
Management Approach and Implementation	Hazardous Substances and Materials Operating Procedures
Performance Highlights	<ul style="list-style-type: none"> <li>A total of 12,375 Material Composition Declarations (MCDs) completed</li> <li>100% product compliance with RoHS and REACH standards during the reporting period</li> <li>Established the "CyberTAN Technology Inc. Regulatory Database" to monitor and update customer requirements and international, regional, and national green regulations in a timely manner</li> </ul>
Communication Channels	Product user manuals, Sustainability Report

Note: This disclosure covers only proprietary brand products and excludes OEM/ODM customer products.



Aspect	Society
Topic	Human Rights, Employee Rights, and Diversity & Inclusion
Disclosure Standards	GRI 401 Employment, GRI 405 Diversity and Equal Opportunity, GRI 406 Non-discrimination, GRI 407 Freedom of Association and Collective Bargaining, GRI 408 Child Labor, GRI 409 Forced or Compulsory Labor
Corresponding SDGs	   
Commitments and Targets	<p>The Company is committed to upholding internationally recognized human rights standards by maintaining sound labor relations, promoting labor-management dialogue and cooperation, and fostering diversity and equal opportunity in the workplace. We oppose all forms of discrimination, and respect the rights to freedom of association and collective bargaining. The Company strictly prohibits the use of child labor and forced or compulsory labor. We are committed to fostering a corporate culture of respect and care for employees, and to upholding strong corporate social responsibility practices in all labor-related matters.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>0 incidents of child labor each year</li> <li>0 reported cases of forced labor annually</li> <li>100% completion rate of anti-harassment and unlawful conduct prevention training for new employees</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>Consistently meet or exceed legal hiring quotas for employees with disabilities and achieve annual growth</li> <li>Promote gender equality in the workplace</li> </ul>
Key Indicators	Number of human rights-related grievance cases, Number of discrimination-related grievance cases, Frequency of labor-management communication
Management Approach and Implementation	<i>Disciplinary Action, Forced Labor, and Prison Labor Prevention Procedures, Anti-Discrimination Policy, Child Labor Prohibition and Remediation Procedures</i>
Performance Highlights	<ul style="list-style-type: none"> <li>0 reported human rights grievances</li> <li>0 reported discrimination complaints</li> <li>4 labor-management meetings held during the reporting year</li> </ul>
Communication Channels	Labor-Management Meetings, Welfare Committee Meetings, Mailbox Announcements, Sustainability Report

Aspect	Society
Topic	Occupational safety and health
Disclosure Standards	GRI 403 Occupational Health and Safety
Corresponding SDGs	 
Commitments and Targets	<p>The Company implements comprehensive occupational health and safety (OHS) management procedures to continuously identify and assess workplace hazards and risks. Through effective OHS programs and system improvements, we ensure employee safety, comply with all applicable regulatory requirements, and foster a safe working environment.</p> <p><b>Mid-term Targets by 2027:</b></p> <ul style="list-style-type: none"> <li>Fewer than 2 occupational injury incidents per year</li> <li>100% completion rate of OHS training for new employees</li> </ul> <p><b>Long-term Targets by 2030:</b></p> <ul style="list-style-type: none"> <li>0 occupational injury cases</li> <li>0 cases of occupational disease</li> </ul>
Key Indicators	Number of occupational injury incidents reported annually, Number of occupational disease cases
Management Approach and Implementation	<i>Occupational Health and Safety Management Manual, Hazard Identification and Risk Assessment Procedures</i>
Performance Highlights	<ul style="list-style-type: none"> <li>0 cases of occupational disease identified during employee health examinations</li> <li>0 major occupational accidents reported</li> </ul>
Communication Channels	Quarterly OHS Committee meetings to ensure effective communication with employees.

## 3 Corporate Governance

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## 3.1 Operational Performance

### 3.1.1 Financial Performance

CyberTAN is committed to achieving sustainable development through consistent and positive business growth and stable profitability. The Company prepares an annual budget plan, which is submitted to the Board of Directors for resolution and approval. Regular updates on business operations, R&D progress, and overall performance are provided to the Board. Weekly executive management meetings are convened to discuss and decide on key corporate matters, while monthly financial management meetings are held to review the Company's financial performance and target achievement. These processes support the continuous enhancement of overall operational efficiency. For detailed financial results, please refer to the Company's 2024 Annual Report (Section V: Analysis of Financial Position, Financial Performance, and Risk Matters, page 99.)

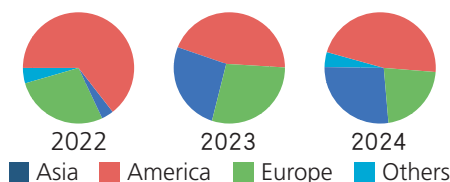
#### 2024 Financial Highlights (in NTD thousands)

Operating Revenue	3,595,201
Gross Profit	307,150
Gross Profit Margin	8.54%
Net Profit for the Period	2,717
Earnings Per Share (EPS)	0.01

#### 2024 Economic Value Distribution (in NTD thousands)

Direct Economic Value Generated	Operating Revenue	3,595,201
	Operating Costs	3,122,431
	Salaries and Employee Benefits	452,232
	Dividends and Interest	14,213
	Taxes Paid	3,566
Economic Value Distributed	Social Investment	42
	Retained Economic Value	2,717

#### Sales Territory



21-35%

Ranked within the top 21-35% in the 11th Corporate Governance Evaluation (2024) among the 976 TWSE-listed companies (2024)

### 3.1.2 Tax Policy and Subsidies

CyberTAN's Headquarter, MFG Site, and customer support offices in various regions comply with local tax regulations. Certified public accountants in each jurisdiction are engaged to conduct audits and ensure tax filings are performed in accordance with applicable laws. The Company has established tax policies and risk management mechanisms to fulfill its tax obligations responsibly.

#### Tax Policy

Tax considerations are integrated into major corporate decisions. The Company prepares transparent financial disclosures in accordance with applicable accounting standards, regularly updates itself on regulatory changes, and fosters constructive relationships with local tax authorities.

#### Tax Risks

Region	Tax Categories	Tax Risks	Risk Management
<ul style="list-style-type: none"> <li>Taiwan</li> <li>United States</li> <li>China</li> <li>Vietnam</li> <li>Transaction Country</li> </ul>	<ul style="list-style-type: none"> <li>Tax</li> <li>Value-Added Tax (VAT)</li> <li>Customs Duties</li> <li>Other Transaction-Related Taxes</li> </ul>	<ul style="list-style-type: none"> <li>Filing delay risks</li> <li>Risks of inaccurate or misinterpreted tax information</li> </ul>	<p>Tax risk is managed by designated personnel at both the Company and its subsidiaries, and is integrated into the enterprise-wide risk management framework. Regular reviews are conducted to ensure compliance.</p>

#### Government Subsidies Received (NTD thousands)

Program	Agency	Amount
End-of-Life Vehicle Recycling Incentive	Department of Environmental Protection	6
Maternity and Paternity Leave Subsidy	Bureau of Labor Insurance, Ministry of Labor	19
R&D Investment Tax Credit	Industrial Development Administration, Ministry of Economic Affairs	5,072

## 3.2 Board of Directors and Functional Committees

### 3.2.1 Board of Directors

The Board of Directors is the highest governance body of CyberTAN, responsible for overseeing ethical business operations and ensuring financial transparency. Its duties include appointing and determining compensation for senior management, providing strategic direction for business operations, and supervising performance related to economic, environmental, and social issues. The Board is supported by two functional committees: the Audit Committee and the Remuneration Committee, which assist in strengthening board effectiveness and safeguarding shareholder rights. These committees enhance governance functions and overall operational performance, contributing to the Company's commitment to sustainable development. To further strengthen sustainability governance, CyberTAN plans to elevate the "Sustainability Committee" from a Task Force to a Functional Committee under the Board by the fourth quarter of 2025. The Company also plans to establish a Cybersecurity Committee to reinforce information security governance.

### 3.2.2 Functional Committees

The Audit Committee and the Remuneration Committee are composed entirely of four Independent Directors.

#### • Remuneration Committee

The Remuneration Committee meets at least twice annually and assists the Board in establishing and regularly reviewing policies, systems, standards, and structures related to performance evaluation and compensation of Directors and managerial officers.

#### • Audit Committee

The Audit Committee convenes at least once per quarter and is responsible for ensuring the appropriateness of financial reporting, appointment/dismissal and performance of external auditors, effectiveness of internal control systems, compliance with applicable laws and regulations, and oversight of actual or potential risks. The Head of Internal Audit reports to Independent Directors on a regular basis and communicates the status of audit plan execution and follow-up actions. External

auditors also meet with Independent Directors to discuss matters related to financial audits and reviews, tax compliance, internal controls, and regulatory updates. Communication between the Independent Directors and both the external auditors and the Head of Internal Audit remains open and effective.

Board of Directors meetings held: 7; attendance rate:

93.4%

Remuneration Committee meetings held: 3; attendance

83.3%

Audit Committee meetings held: 6; attendance rate:

91.7%

57.1%

Independence of the Board:

Female Director ratio exceeds

1/2

Female Directors: 57.1%

Male Directors: 42.9%

Note: For detailed Board composition and operations, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 3).

### 3.2.3 Nomination, Selection, and Composition of Governance Bodies

The Company, in line with its board diversity policy and commitment to enhancing corporate governance, adopts a candidate nomination system as stipulated in the Articles of Incorporation to promote a sound and balanced board composition. Pursuant to the Company Act and the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies,” all director and independent director candidates undergo a qualification review by the Board of Directors. The evaluation process includes an assessment of each candidate’s academic and professional background, integrity, and relevant professional qualifications to ensure transparency in the nomination and appointment procedures. Candidates approved by the Board are then submitted to the shareholders’ meeting for election.

As of the reporting date, the Board of Directors comprises seven members, including attorneys, university lecturers, and professional managers, demonstrating professional expertise and diversity. Approximately 42.9% of directors concurrently hold managerial positions within the Company. More than half of the independent directors have served for no more than three consecutive terms. All directors and independent directors are aged 51 or above.

### 3.2.4 Conflict of Interest Avoidance

To ensure ethical governance, CyberTAN has incorporated conflict of interest provisions in its “Rules of Procedure for Board Meetings” and the organizational regulations of its functional committees. Directors must declare any material interest in agenda items discussed during Board meetings. If a conflict is likely to affect Company interests, the concerned director is required to abstain from both discussion and voting on that matter and may not act as a proxy for another director in such instances. The names of directors and details of any recusals are documented in meeting minutes. For further details regarding conflict of interest handling, please refer to the Company’s 2024 Annual Report (Section II: Corporate Governance Report, page 15).



### 3.2.5 Performance Evaluation and Board Training

To strengthen corporate governance and enhance the effectiveness of the Board, the Company has established the “Board Performance Evaluation Policy” to implement performance targets and improve operational efficiency. According to the policy, the performance of the Board, individual directors, and functional committees shall be evaluated annually at the end of each fiscal year. The 2024 performance evaluation results were submitted to the Board of Directors in the first quarter of 2025. The Board and functional committees received an “Excellent” performance rating, and individual directors’ self-assessments were also rated “Excellent,” indicating effective overall operation of the Board and its committees. For detailed evaluation methods and content, please refer to the Company’s 2024 Annual Report (Section II: Corporate Governance Report, page 16.)

In addition to performance evaluation, the Company’s directors continued their professional development to strengthen sustainability governance capabilities. During the reporting year, the directors collectively completed 60 hours of continuing education, with 54 hours related to ESG topics.

Course	Organizer	Hours	Directors			Independent Directors				Total Hours
			Gwong-Yih Lee	Deaxy Wang	Raoul Oyang	Grace Lee	Hui-Chun Liu	Judy Y.C. Chang	Hualin Chi	
Seminar on Net-Zero Emissions	Taiwan Corporate Governance Association	3	V							3
Sustainable Corporate Development and the Formulation of ESG and SDG Action Plans and Strategies	TPMA, Taiwan Project Management Association	3		V						3
Design of the Remuneration for Senior Managers and ESG Performance System	Taiwan Corporate Governance Association	3						V		3
Case Studies of the Digital Transformation of Businesses	TPMA, Taiwan Project Management Association	3							V	3
How to Implement Corporate Sustainability	THE ASSOCIATION OF ALLIED INDUSTRIES IN SCIENCE-BASED INDUSTRIAL PARK	3							V	3
2024 Conference on Awareness of the Prevention of Insider Trading	Securities and Futures Institute, Republic of China	3		V	V			V		9
Board of Directors vs Management	TPMA, Taiwan Project Management Association	3		V	V					6
2024 Conference on Awareness of Compliance with the Laws Governing Equity Trading by Insiders	Securities and Futures Institute, SFI	3		V						3
How to Analyze Key Information of Corporate Finance: Strengthening the Capability of Early Warning of Crisis	Accounting Research and Development Foundation	6			V					6
Shareholders’ Meeting, Management and Equity Strategy	Securities and Futures Institute, SFI	3				V				3
Strategy Against Hostile M&A and the Responsibilities of Directors and Supervisors for Corporate M&A	CNAIC	3					V			3
Discussion on the Requirements and FAQs of the 2024 Board of Directors’ and Shareholders’ Meetings	CNAIC	3					V			3
Legal Responsibilities and Case Studies of “Insider Trading” by Corporate Insiders	THE ASSOCIATION OF ALLIED INDUSTRIES IN SCIENCE-BASED INDUSTRIAL PARK	3							V	3
Legal Responsibilities and Case Studies of “False Transaction” and “Misrepresentation of Financial Statements”	THE ASSOCIATION OF ALLIED INDUSTRIES IN SCIENCE-BASED INDUSTRIAL PARK	3							V	3

Note: For complete training details, please refer to the Company’s 2024 Annual Report (Section II: Corporate Governance Report, page 24.)



## 3.3 Business Integrity

### 3.3.1 Business Integrity Policy

CyberTAN upholds the core values of integrity and self-discipline, and is committed to sound corporate governance and business ethics. The Company strictly adheres to domestic and international laws on anti-corruption, anti-bribery, anti-fraud, antitrust, and fair competition, and adopts a zero-tolerance policy against any misconduct. CyberTAN actively promotes a culture of integrity and transparency. The Company has formulated and implemented the Ethical Corporate Management Best Practice Principles, the Code of Ethical Conduct for Directors and Managers, and the Whistleblower Policy and Management Guidelines.

To strengthen the corporate culture of integrity and compliance, CyberTAN continuously enhances internal training. In addition to existing mandatory compliance courses, a new course on "Fair Competition" was introduced in 2024, with specialized training and regulatory briefings conducted for business, procurement, and marketing departments to increase employees' understanding and practical application of antitrust and anti-competitive regulations.

#### ■ Anti-Corruption Policy

CyberTAN adopts a zero-tolerance policy toward corruption and bribery. The Anti-Corruption and Anti-Bribery Management Policy clearly stipulates that directors, senior management, employees, and actual controllers of the Company shall not offer, promise, request, or accept any form of improper benefits in the course of business operations, including disguised bribery through political contributions, charitable donations, or gifts and hospitality.

This policy applies to CyberTAN and its subsidiaries and covers all directors, managers, employees, appointees, and business partners. To strengthen awareness across the Company, CyberTAN has established internal training programs and risk assessment mechanisms, including:

- Annual anti-corruption training included in both onboarding and in-service training programs.
- Training content covering anti-corruption policy, legal responsibilities, risk identification, and case studies.

#### ■ Anti-Competitive Conduct, Antitrust, and Monopolistic Practices Policy

Pursuant to the Anti-Fraud and Anti-Competition Management Policy, CyberTAN has established a robust internal control system for antitrust and fair competition. The policy explicitly prohibits activities such as price fixing, market allocation, abuse of

market dominance, resale price maintenance, or other violations of fair trade regulations in the course of business operations. All business interactions must comply with legal requirements and ethical standards to maintain a fair and transparent competitive environment.

Key implementation measures include:

- The policy applies to all personnel and actual controllers of CyberTAN Technology Inc. and its subsidiaries.
- Clearly defines typical violations and risk scenarios, including collusive behavior, predatory pricing, bundling, exclusive dealing, and refusal to deal.
- Training materials are made available on the Company's internal training platform.
- A whistleblower mechanism is in place, including a non-retaliation clause and whistleblower protection.
- Violations of antitrust laws will be subject to legal liability and disciplinary action in accordance with the Company's reward and punishment policies.

50 individuals

Number of governance-level personnel trained on anti-competitive behavior during the reporting period

0 cases

Corruption, bribery, fraud, insider trading, anti-competitive conduct, antitrust or monopolistic practices, and market manipulation violations or penalties

0 cases

Number of reports related to violations of the Code of Ethical Conduct during the reporting period

100%

New employees signing the Integrity, Anti-Corruption, and Intellectual Property Rights Agreement and new suppliers signing the Supplier Declaration Form during the reporting period

#### Anti-Corruption Communication and Training

Region	Target Audience	Communication		Training	
		Number	Coverage Rate	Number	Coverage Rate
Taiwan	Non-managerial roles	192	100%	38	23%
	Managerial roles	49	100%	10	21%
Vietnam	Non-managerial roles	-	-	6	1%
	Managerial roles	-	-	30	12%
Total		241	21.7%	84	7.4%
Governance Level		2	28.6%	2	28.6%

### 3.3.2 Due Diligence and Training

All CyberTAN employees are required to sign the Integrity, Intellectual Property, and Confidentiality Agreement upon onboarding. The agreement clearly outlines the expected ethical conduct, responsibilities regarding intellectual property protection, and confidentiality obligations during employment and after termination, in order to prevent the misuse or leakage of trade secrets and intellectual assets. In supply chain management, CyberTAN requires suppliers and partners to sign the "Vendor Commitment Letter", and incorporates the Supplier Anti-Corruption Assessment Checklist as a mandatory pre-cooperation due diligence mechanism. This checklist evaluates the supplier's anti-corruption policy and its implementation, with regular follow-ups and improvements to ensure adherence to integrity standards throughout the supply chain. The Company is also a formal member of the Responsible Business Alliance (RBA) and has fully adopted the spirit of the RBA Code of Conduct. The Company has also established its own Supplier Code of Conduct (CoC). The Code of Conduct covers eight key areas: Ethics, Labor and Human Rights, Health and Safety, Environment, Management Systems, Responsible Mineral Sourcing, Anti-Corruption, and Anti-Slavery and Human Trafficking Policies. The Code of Conduct was formally endorsed by the Chairman and is implemented across operations. The Company's Sustainability Committee is responsible for ongoing monitoring and internal audits to ensure effective implementation.

The Company places strong emphasis on sustainable and ethical supply chain management. The Supplier Code of Conduct is a prerequisite for partnership, and the Company actively invites all suppliers to commit to its principles. As of the end of 2024, 100% of current suppliers have signed and returned the Supplier Code of Conduct Commitment Letter, demonstrating the joint commitment between CyberTAN and its suppliers to ethical, sustainable, and transparent business practices.

### 3.3.3 Grievance Mechanisms and Communication

#### • Grievance Mechanism

CyberTAN encourages the reporting of any illegal activities and ensures confidentiality and anonymity in its grievance channels to protect the identities of both suppliers and employees who act as whistleblowers. A designated contact person from the Office of the Chairman is responsible for immediately notifying the relevant unit upon receipt of a grievance. A task force is then formed to investigate the alleged misconduct. Depending on the severity of the case, the matter is reported to the Board of Directors. The Group guarantees the confidentiality of both the whistleblower's identity and the contents of the report, and will provide investigation results via email.

An integrity reporting mailbox is available to both internal and external stakeholders. Confidentiality and whistleblower protection measures are clearly defined. No relevant complaints were received during the reporting period. The Company places strong emphasis on sustainable and ethical supply chain management. The Supplier Code of Conduct is a prerequisite for partnership, and the Company actively invites all suppliers

to commit to its principles. As of the end of 2024, 100% of current suppliers have signed and returned the Supplier Code of Conduct Commitment Letter, demonstrating the joint commitment between CyberTAN and its suppliers to ethical, sustainable, and transparent business practices.

#### • Integrity Communication

CyberTAN's Legal Department is responsible for implementing the relevant policies and maintaining training materials. Information is published on the internal website, and the company conducts regular legal compliance and risk reviews to ensure that all business activities are free from improper conduct. Disciplinary actions are taken as necessary to uphold a culture of integrity. The Company places strong emphasis on sustainable and ethical supply chain management. The Supplier Code of Conduct is a prerequisite for partnership, and the Company actively invites all suppliers to commit to its principles. As of the end of 2024, 100% of current suppliers have signed and returned the Supplier Code of Conduct Commitment Letter, demonstrating the joint commitment between CyberTAN and its suppliers to ethical, sustainable, and transparent business practices.



#### Grievance Hotline: [report@cybertan.com.tw](mailto:report@cybertan.com.tw)

To protect complainants, an anonymous reporting mechanism is in place to safeguard them from any form of retaliation or disciplinary action.

RBA Gold Status

193.7/200

The company received high marks in its RBA audit on October 2, 2024.

### 3.3.4 Regulatory Compliance and Internal Controls

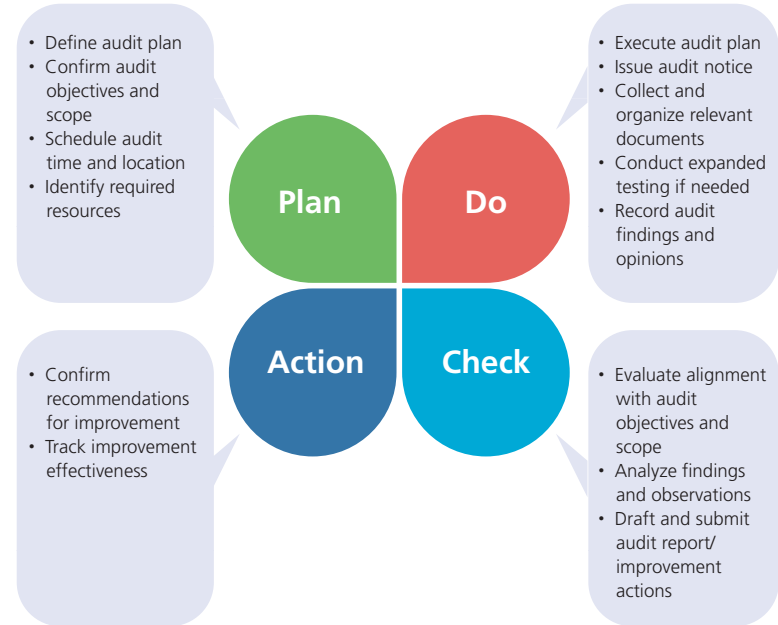
In accordance with the Legal and Regulatory Compliance Management Procedures, CyberTAN conducts a comprehensive annual legal compliance audit to ensure that all internal operations and systems align with current regulations. In 2024, the compliance audit covered departments including Human Resources, General Affairs, Finance, and Shareholder Services. Each responsible unit conducted a thorough review of its processes and internal controls in line with legal requirements.

In addition to standard compliance checks, departments were required to update internal procedures and address legal changes from the past three years. Necessary adjustments were made based on a compliance assessment and improvement report. To strengthen the corporate culture of integrity and compliance, CyberTAN continuously enhances internal training. In addition to existing mandatory compliance courses, a new course on "Fair Competition" was introduced in 2024, with specialized training and regulatory briefings conducted for business, procurement, and marketing departments to increase employees' understanding and practical application of antitrust and anti-competitive regulations.

#### Internal Control Audit Procedure

To strengthen the Company's operational management, an independent Audit Office has been established under the Board of Directors. The appointment and dismissal of the Chief Auditor must be approved by the Board, and one full-time internal auditor is assigned. The internal auditor is responsible for inspecting and evaluating the reliability, efficiency, and effectiveness of the Company's internal operations, and providing improvement recommendations to enhance operational performance.

To ensure effective implementation of integrity management, management has established an internal control system in accordance with the "Regulations Governing the Establishment of Internal Control Systems by Public Companies" to reasonably ensure the achievement of objectives. In addition to reporting audit activities to each independent director on a regular basis, the Chief Auditor shall attend Board meetings to report audit matters. This mechanism allows the Company to monitor itself effectively, respond promptly to environmental changes, adjust the design and implementation of the internal control system, and improve the quality and efficiency of the internal audit department.



#### Internal Audit Deficiency Improvements

100%

During the reporting period, a total of 22 non-compliance items were identified through the legal compliance assessment. Corrective actions were proposed in accordance with the improvement procedures, and internal management policies were revised and publicly implemented.

0 cases

No significant regulatory violations (NTD 3 million or above) occurred during the reporting period

## 3.4 Risk and Crisis Management

### 3.4.1 Risk Management Policy

CyberTAN, in alignment with its sustainable development objectives and materiality principles, complies with applicable laws and regulations while actively implementing a comprehensive risk management mechanism. The Company continuously monitors changes in internal and external operational environments and emerging issues, analyzes operational impacts, identifies related risks and opportunities, and strengthens operational effectiveness and resilience to fulfill its commitment to sustainable business operations and to protect the best interests of stakeholders.

#### Risk Management Mechanism



### 3.4.2 Annual Material Risk Management

Risk	Risk Impact	Mitigation Strategy
Operational Risks	Economic Recession	Adjust pricing strategies prudently, enhance automation capabilities, and improve product price competitiveness.
	Cybersecurity Attacks	<ul style="list-style-type: none"> <li>Install anti-virus software with ransomware protection and perform regular updates.</li> <li>Upgrade firewalls and implement periodic OS patching.</li> <li>Conduct cybersecurity awareness training, regular reminders, and social engineering drills to enhance vigilance.</li> <li>Monitor IT security, restrict and control software installation.</li> </ul>
	Talent Shortage	<ul style="list-style-type: none"> <li>Expand talent sourcing channels, diversify recruitment strategies, and enhance recruitment terms.</li> <li>Increase salary levels and improve workplace benefits to attract talent.</li> </ul>
	Intense Market Competition	Diversify markets and product sales channels.
	Sustainable Supply Chain Management	Establish green procurement policies and implement supplier screening and audit systems in accordance with Responsible Supply Chain Management (RSM). Proactively respond to human rights and environmental due diligence requirements under CSDDD.

Risk	Risk Impact	Mitigation Strategy
Operational Risks	Intellectual Property	<ul style="list-style-type: none"> <li>Conduct regular IP risk assessments and update patents/trademarks accordingly; take legal action to protect rights.</li> <li>Implement Network Access Control (NAC) for IT compliance.</li> <li>Evaluate document management systems to prevent leakage of confidential information.</li> </ul>
	Material Management	<ul style="list-style-type: none"> <li>Establish and regularly review safety stock levels.</li> <li>Monitor market shortages in real time and negotiate with upstream/downstream suppliers and customers to share risks.</li> </ul>
	Accounting Compliance	Ensure adherence to all applicable regulations and conduct periodic compliance training.
	Natural Disasters	<ul style="list-style-type: none"> <li>Develop disaster prevention plans.</li> <li>Enhance supply chain resilience.</li> </ul>
Strategic Risks	Customer Concentration	Develop a diverse product portfolio and differentiate product markets to spread customer base risk.
	Product Information Security	<ul style="list-style-type: none"> <li>Promptly patch identified vulnerabilities and conduct full-scale testing.</li> <li>Establish a robust patch management process to ensure timely and consistent deployment.</li> </ul>
	Geopolitical Tensions	<ul style="list-style-type: none"> <li>Stay informed of international developments and align with corporate strategic planning.</li> <li>Reassess and diversify investment portfolios to avoid concentration in a single region.</li> <li>Localize marketing and business development personnel for enhanced responsiveness.</li> </ul>
	Market Demand for Low-Carbon Products	Gradually adopt Life-Cycle Assessment (LCA) methodologies and ISO 14067 product carbon footprint calculation. Develop low-carbon products to meet market demand.
Financial Risks	Carbon Tax	<ul style="list-style-type: none"> <li>Continue to monitor the implementation details of carbon fee collection policies set by government authorities, as well as the legislative developments and execution methods of the EU Carbon Border Adjustment Mechanism (CBAM) and the U.S. Clean Competition Act (CCA) concerning carbon disclosure and taxation.</li> <li>Conduct organizational GHG inventory, disclose emissions via CDP, align with SBTi, and develop a science-based decarbonization roadmap toward net-zero.</li> </ul>



### 3.4.3 Business Continuity Planning

To implement its business continuity policy, CyberTAN regularly reviews and revises its current continuity policies. The Company has conducted scenario simulations and evaluations for two major risks—"Supply Chain Disruption" and "Production Interruption"—and has established the Business Continuity Management Procedures for Supply Chain Disruption and Business Continuity Management Procedures for Production Interruption. In accordance with the management procedures, annual simulation drills are conducted based on scenarios such as production disruption due to major disasters, interruption of critical materials, key suppliers, or outsourced service providers. These exercises aim to ensure the continuity of key business operations, strengthen crisis response capabilities, and minimize operational impacts. The 2025 drills for both production and supply chain disruption scenarios were completed in the first half of the year, with adjustments made to address deficiencies identified during the exercises.

#### Execution Process

- **Production Interruption:**

1. Develop capacity reallocation and disaster response plans, and conduct regular drills.
2. In the event of a disaster that may lead to production disruption, relevant meetings are convened and reported to plant supervisors, with emergency measures initiated as appropriate.
3. After a disaster, all departments are to promptly execute response tasks, including identifying affected products and customers, providing production and shipment schedules, and adjusting supply chain solutions.
4. Upon completion of the event handling, a debriefing meeting is held to optimize the emergency response mechanism.

- **Supply Chain Disruption:**

1. Evaluate alternative suppliers, maintain safety stock levels, and prepare substitute material lists; monitor raw material supply stability as a preventive measure.
2. If critical raw materials are interrupted, suppliers shall notify procurement personnel, who will initiate emergency response plans in accordance with the Business Continuity Management Procedures for Supply Chain Disruption.
3. After the incident, the cause is investigated, procedures are reviewed, and the process and improvement plan are reported to the Head of Operations.

#### Response to Negative Impacts

- **Production Interruption:**

1. Prioritize on-site recovery. Outsource production as needed to promptly restore capacity.

- **Operational Interruption:**

1. Review affected product contracts and notify identified impacted customers. Plan shipments proactively.
2. Communicate with suppliers to assess the disaster situation and production plan, estimate delivery timelines, and evaluate the feasibility and lead time of alternative solutions.
3. Senior executives proactively contact customers with significant delivery concerns and regularly update potential clients on delivery schedules to ensure smooth order fulfillment.





## 3.5 Intellectual Property Management

### 3.5.1 Intellectual Property Policy

To protect the outcomes of technological innovation and strengthen the Company's overall competitive advantage, CyberTAN has established a comprehensive IP management system. In 2023, adjustments were made to align the IP management mechanism with the Company's key technology development and operational strategies, ensuring consistency with corporate development goals. The IP management policy focuses on the following three areas:

- Patents and Copyrights**

To safeguard core technologies, the Company adopts a defensive global patent application strategy. Through the implementation of the Patent Management and Incentive Regulations, innovation and invention are actively encouraged. In terms of copyright management, ownership is clearly defined through R&D contract clauses. Authorization guidelines and reporting mechanisms are in place to prevent unauthorized use of third-party works and reduce infringement risks.

- Trademarks**

To enhance brand recognition and support the Company's SME market expansion strategy, in addition to registering core product trademarks, the Company also registers model names to strengthen brand asset management and safeguard corporate reputation.

- Trade Secrets and Information Security**

In line with trade secret regulations, internal confidentiality policies and systems have been established. The Company implements an Information Security Management System (ISMS), complemented by employee education and awareness programs, ensuring protection of trade secrets from both technical and managerial perspectives.

### 3.5.2 Intellectual Property Management

To enhance intellectual property (IP) governance and cross-departmental collaboration, CyberTAN established the "IP Management Task Force" in 2023, jointly led by the IP Legal Affairs and R&D departments. The Task Force is responsible for formulating and updating relevant systems, supervising implementation effectiveness, and establishing organizational processes for IP protection and management. Key implementation areas in IP management during 2024 include:

System Establishment and Management Enhancement	A contract management mechanism has been put in place for patent and technology licensing to ensure clarity in R&D outcomes and control of compliance risks.
Trademark Registration and Brand Protection	Exclusive registrations for new product models have been executed to expand protection scope in response to market competition.
Ongoing Monitoring and Meeting Mechanism	The IP Management Task Force holds monthly meetings to track patent strategy, application progress, and the effectiveness of training programs.
Patent and Copyright Implementation Results	Copyright ownership is clarified during the development stage. Through licensing agreements and internal review procedures, the Company mitigates risks of malicious infringement and potential damage claims.
Intellectual Property Training	Training is provided across departments including R&D, Legal Affairs, Quality Assurance, Sales, and IT. Courses include internal project reviews and external expert-led sessions. Training topics covered: <ul style="list-style-type: none"> <li>Prior art search and innovation proposal strategies</li> <li>Cybersecurity Act</li> <li>Patent Brainstorming Workshop</li> <li>Global trends in information security</li> <li>Patent sharing sessions (hardware and software tracks)</li> </ul>

Number of newly registered trademarks during the reporting period:

2

3 Operating Guidelines Implemented

IP Management Procedures, IP Incentive Measures, Patent Application Procedures

Valid patents as of 2024

13

Including 1 newly granted U.S. patent

Pending patent applications as of 2024

9

Applications under review in 3 countries

"Software License Compliance Review Mechanism"

Monitoring the lawful use of third-party software tools during the R&D process to protect company copyrights and avoid potential infringement risks.

## 3.6 Customer Relationship Management

### 3.6.1 Customer Relationship Management Policy

CyberTAN regards customer needs as a primary concern and strives to enhance customer brand value through innovative products, while dedicating efforts to deliver the highest quality products and services. The Company views customer competitiveness as central to its own competitiveness and is committed to achieving mutual growth by helping customers achieve their goals. Efforts are continuously made to strengthen product quality management and optimize warranty and return/exchange processes. By improving first-pass yield rates and product yields, the Company reduces raw material waste. Customer privacy and data security are protected through dedicated measures. Communication channels and customer satisfaction surveys are in place to build trust and create mutual value.

#### • Customer Satisfaction

CyberTAN focuses on delivering high-quality products. For its own-brand products, the Company is planning to establish a unified customer service portal to provide real-time issue reporting systems, product FAQs, AI-based customer support, and access to product knowledge documentation. For technical issues raised by customers, the Company responds based on severity and the terms outlined in the respective Service Level Agreements (SLAs), ensuring timely resolution. Detailed analysis reports are provided where necessary, and corrective actions are implemented accordingly to improve product and service quality.

The Company highly values customer feedback. The Customer Service Department conducts post-service customer satisfaction surveys to collect feedback and satisfaction ratings after each service case is closed. These responses are analyzed regularly and incorporated into product and service enhancement plans. Through these measures, the Company gains a better understanding of customer needs and enhances overall customer satisfaction.

The Company maintains close interactions with OEM customers through continuous communication in daily operations. Dedicated points of contact are established for each client by the relevant business and operations teams. Based on customer or project needs, weekly, monthly, and quarterly meetings are held to review product progress and requirements, deepening cooperation and trust.

#### • Customer Satisfaction Surveys

CyberTAN conducts customer satisfaction surveys as part of its Quarterly Business Reviews (QBRs). Customers evaluate overall performance across five key dimensions. The customer satisfaction indicators comprise five dimensions: technology, quality, delivery, cost, and service. This feedback helps the Company understand performance in various areas and respond proactively to customer needs.

	Philosophy	<b>"Customers as Partners"</b>
	Customer Recognition	<b>"Best Supplier of the Year"</b>
	Q4 Customer QBR Supplier Evaluation	<b>Ranked Third</b>
	Customer Delivery Satisfaction During the Reporting Period	<b>98.3%</b>
	Complaints Regarding Customer Privacy Breaches During the Reporting Period	<b>0 cases</b>



### 3.6.2 Quality Management

CyberTAN is committed to becoming the best long-term partner for its customers by delivering high-value-added products and solutions through innovative technologies and services that are closely aligned with customer needs. The Company strives to build a highly efficient, high-quality, and flexible customer service system, proactively addressing market demands for low-carbon solutions.

Through annual customer satisfaction surveys, CyberTAN continuously reviews and improves its processes. By implementing quality policies, setting objectives, analyzing audit results and data, taking corrective and preventive actions, and conducting management reviews, the Company ensures the ongoing effectiveness of its quality management system to meet customer requirements and enhance satisfaction. To meet customer quality expectations, products, once design and specifications are finalized, must undergo verification by the Design Validation Department to ensure appropriateness and accuracy, confirming alignment with original design and development input requirements.

#### • Quality Management Systems

CyberTAN has established its internal quality management framework and documentation in accordance with the ISO 9001 Quality Management System, which also serves as the foundation for internal audits to ensure compliance with standardized procedures. To meet industry-specific requirements, CyberTAN has adopted the TL 9000 Quality Management System for the telecommunications and electronics sector, covering the entire product and service lifecycle from development through delivery.

The Company is also committed to safeguarding customer intellectual property and ensuring information security. In the areas of environmental and occupational safety, CyberTAN has obtained the following certifications: ISO 14001 Environmental Management System, ISO 14064 Greenhouse Gas Inventory and Verification, ISO 45001 Occupational Health and Safety Management System, and Responsible Business Alliance (RBA) Gold Recognition. In addition, CyberTAN complies with the IECQ QC 080000 Hazardous Substance Process Management System, ensuring consumer protection from toxic substances.

Continuous improvement initiatives are actively pursued to meet customer expectations and comply with applicable laws and regulations. To further strengthen information security and environmental responsibility, CyberTAN plans to obtain ISO 27001 Information Security Management System certification by the fourth quarter of 2025. In the area of energy management, the Company is also planning to implement the ISO 50001 Energy Management System.




#### • Return Merchandise Authorization (RMA)

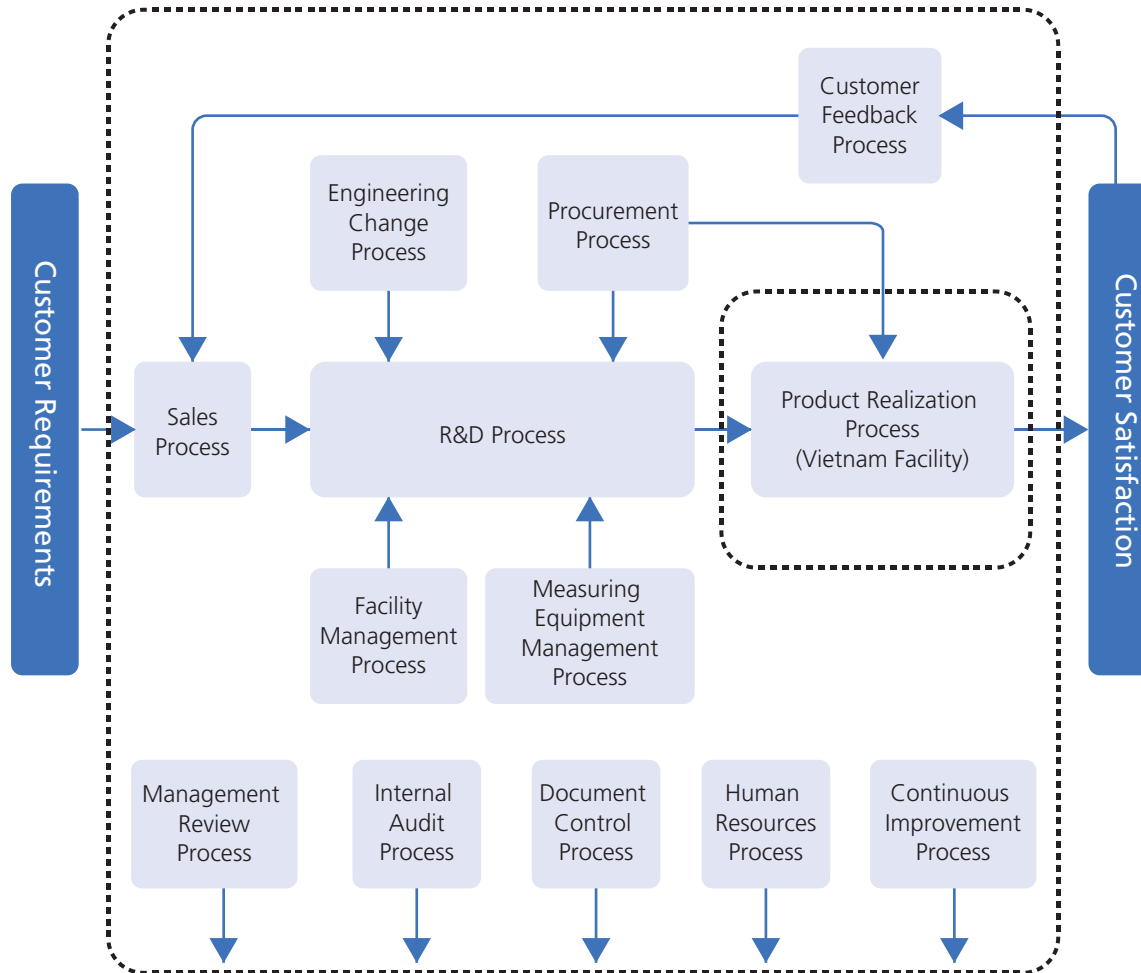
CyberTAN promotes product lifecycle extension and waste reduction through its Return Merchandise Authorization (RMA) process. The process involves inspection and

refurbishment of reusable components from returned products, extending the lifespan of products and parts.

The RMA process includes fault analysis of returned products to assess their condition and develop refurbishment plans. During the repair process, non-functional components are replaced, and all user data is erased to ensure privacy protection. Products are subjected to comprehensive functional and visual inspections, as well as proper labeling, before being redeployed for reuse. The RMA process not only extends product lifespans and reduces waste, but also enables the collection of maintenance data for continuous improvement in product design and manufacturing. This contributes to enhanced production yield, product durability, and a lower environmental footprint.

Item	Management System	Headquarter	MFG Site
Quality Management	ISO9001:2015	V	V
	TL9000-H	V	V
Information Security	ISO27001	2025 Q4	
Environmental Management	ISO14001:2015		V
Occupational Safety	ISO45001	2025 Q4	V
Social Responsibility	RBA VAP		V
Greenhouse Gas	ISO14064	V	

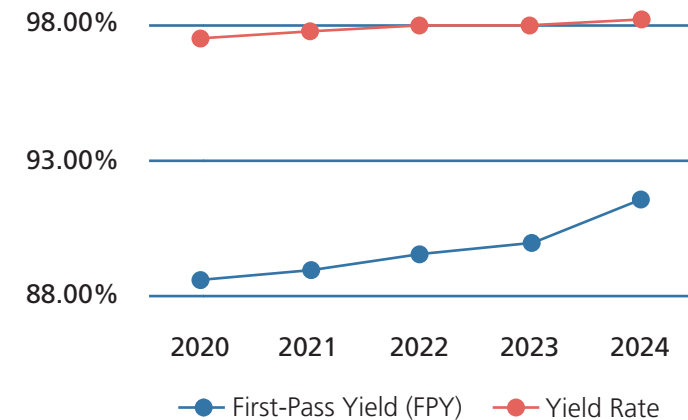
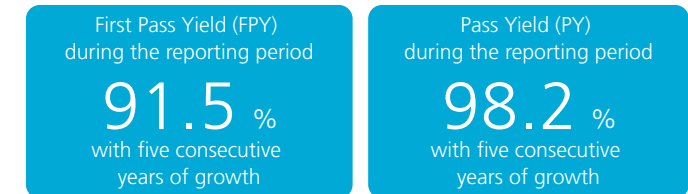
Quality Policy		<b>Product Development</b> Enhance technical capabilities and green innovation through continuous improvement.
		<b>Responsible Procurement</b> Restrict the use of hazardous substances and ensure responsible sourcing of minerals.
		<b>On-Time Delivery</b> Uphold delivery commitments with a strong sense of accountability.
		<b>Manufacturing Excellence</b> Improve production yield and adopt proactive indicators to reduce rework.
		<b>Customer Service</b> Reduce customer complaint rates, respond promptly, and exceed customer expectations.



## Quality and Automation Management

In terms of quality, CyberTAN adopts risk assessment tools such as DfX and FMEA in the early stages to identify risks and develop control plans, implement error-proofing mechanisms, and pursue lean manufacturing. These processes are validated during the New Product Introduction (NPI) stage. Additionally, automated ESD measurement gates, facial recognition systems, and EPA (Electrostatic Protected Area) zones are integrated with real-time monitoring databases to prevent reliability risks caused by improper handling during human-product interaction, thereby reducing errors.

Through a robust Quality Management System, Gemtek incorporates First Pass Yield (FPY) and Six Sigma methodologies to improve FPY and overall Pass Yield (PY), while also minimizing raw material waste. This approach helps mitigate customer cost increases and prevents resource inefficiencies.



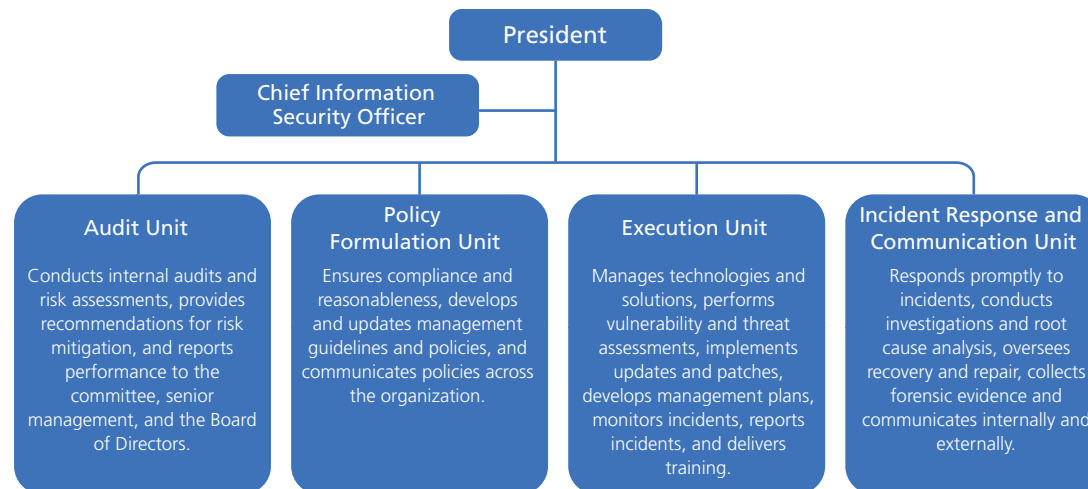
## 3.7 Information Security

CyberTAN has implemented an information security management mechanism to ensure the accuracy and integrity of information processing, as well as the security of information systems, equipment, and networks. Regular internal drills and training programs are conducted to raise awareness and alertness around cybersecurity risks, ensuring the protection of customer and product information. An Information Security Task Force has been established to oversee the implementation of the Company's information security management system, technical support and maintenance operations, and the enforcement of information security policies. This ensures that systems are protected from unauthorized access, data integrity is maintained, access by authorized users remains secure and stable, and all processes meet legal and regulatory requirements with continued validation of effectiveness.

### 3.7.1 Information Security Policy

The Information Security Task Force is led by the President, demonstrating top-level commitment to cybersecurity. The Vice President serves as the Management Representative, responsible for developing information security strategies and overseeing risk response and mitigation efforts. Four core information security policies have been established to protect the information assets of all employees, customers, suppliers, and business operations. The Company aims to maintain an information risk indicator below 26% and a vulnerability score below 3% to ensure sustainable business operations.

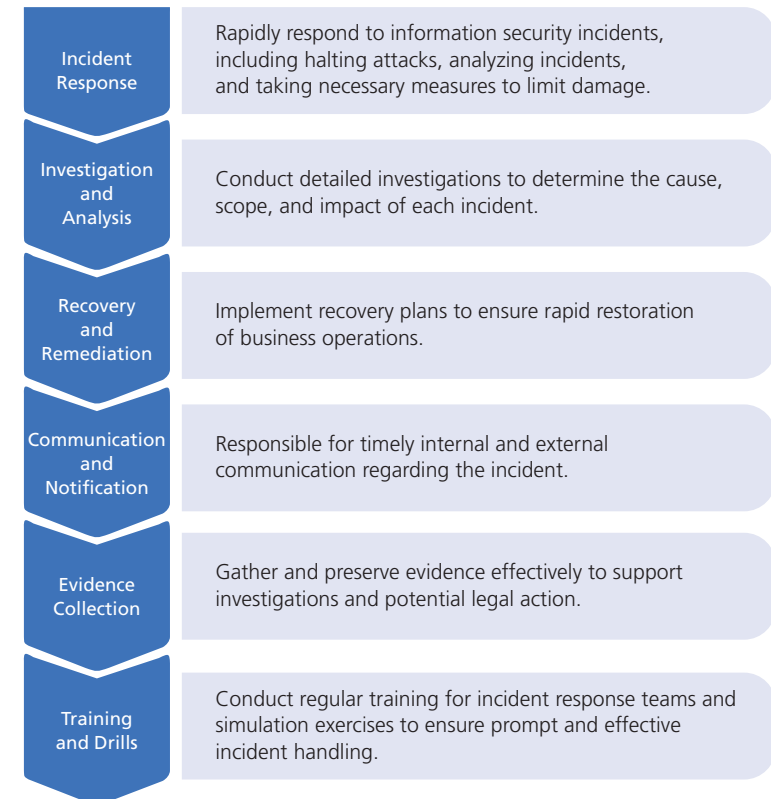
#### Information Security Management Structure



#### Information Security Policy

1. Protect information systems against unauthorized access.
2. Prevent unauthorized modifications to safeguard data integrity.
3. Ensure authorized users have secure and stable access to information.
4. Ensure all procedures comply with regulatory requirements and are regularly validated for effectiveness.

#### Information Security Incident Handling Process





### 3.7.2 Information Security Management

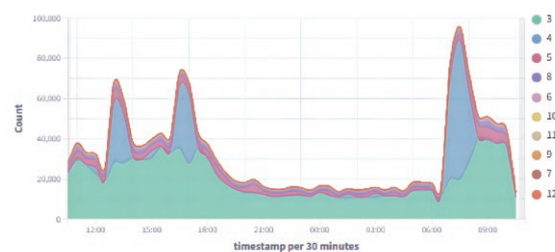
CyberTAN addresses information security through five key management categories, covering a total of 11 critical security topics.

- Secure Use of Resources: Management of networks, hardware devices, and application access.
- Authorized Access Control: Account and permission management, cybersecurity operations monitoring, and personnel and physical security.
- Asset Protection: Data security and protective technologies.
- Incident Response: Disaster recovery and incident reporting and handling.
- Strengthening Employee Cybersecurity Awareness: Security training and incident response simulations.

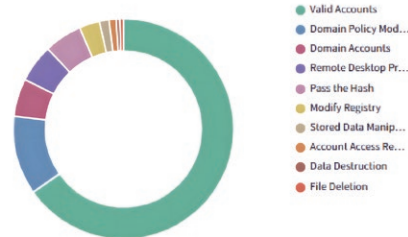
#### Information Security Program

- Security Audits: Adoption and implementation of the Center for Internet Security (CIS) compliance guidelines.
- Secure Connectivity for Suppliers and Partners: Deployment of a Third-Party Connection Management System.
- Along with privileged access controls to ensure all external connections are securely monitored.
- Security Expansion Initiatives: ISO/IEC 27001 certification is scheduled for implementation in Q4 2025 to enhance organizational information security.

Top 10 Alert level evolution

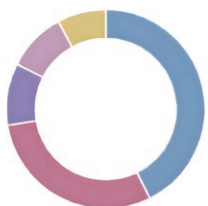


Top 10 MITRE ATT&CKs

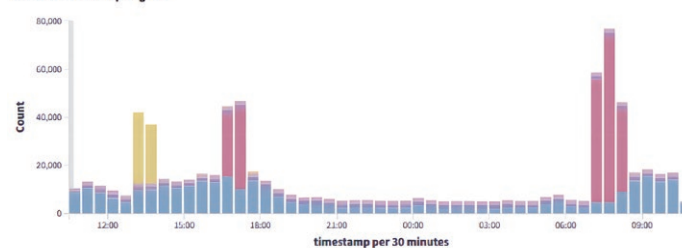


- Valid Accounts
- Domain Policy Mod...
- Domain Accounts
- Remote Desktop Pr...
- Pass the Hash
- Modify Registry
- Stored Data Manip...
- Account Access Re...
- Data Destruction
- File Deletion

Top 5 agents



Alerts evolution - Top 5 agents



0

Security incidents related to cybersecurity violations, data breaches, or customer-related events

Network Access Control (NAC) System detection of unknown network interference

748 instances

All handled in real time

100 %

prevention of network disruptions.

5,653

Blocked connections to malicious websites during reporting period

7,647

Blocked intrusion attempts by abnormal applications during reporting period

20 sessions

Employee cybersecurity training sessions and simulation drills conducted during reporting period



## 4 Enviromental Protection

4.1	Climate-related Risk Management	39	4.4	Green Products	51
4.1.1	Environmental Management	39			
4.1.2	Energy and Greenhouse Gas Management	40	4.5	Supply Chain Management	52
4.1.3	Climate Change Adaptation	43	4.5.1	Local Procurement and Green Supply Chain	52
			4.5.2	Supplier Sustainability Management	53
4.2	Waste and Water Resource Management	48	4.5.3	Sustainable Supply Chain Risk Management	54
4.2.1	Waste Management	48	4.5.4	Conflict Minerals Management	55
4.2.2	Water Resource Management	49			
			4.6	Biodiversity and Zero Deforestation Commitment	56
4.3	Hazardous Substances Management	50			
4.3.1	Hazardous Substances Regulations	50			
4.3.2	Hazardous Substances Management	50			

## 4.1 Climate-related Risk Management

### 4.1.1 Environmental Management

CyberTAN is committed to addressing global environmental issues and emerging trends. In addition to complying with environmental regulations in all regions of operation, the MFG Site has adopted the ISO 14001 Environmental Management System and obtained third-party certification. The Company actively promotes environmental management through policies such as Greenhouse Gas (GHG) Inventory Management, Waste Management Guidelines, and Green Procurement Initiatives. In response to customer requirements, CyberTAN collaborates with suppliers to jointly advance environmental management systems and green product management systems. The Company also implements energy-saving and carbon-reduction practices within the workplace to ensure the effective use and management of limited energy resources.

#### Environmental Management Policies and Goals

CyberTAN plans to submit its commitment letter to the Science-Based Targets initiative (SBTi) in 2025 and implement various carbon reduction plans and actions. fulfill environmental sustainability and greenhouse gas (GHG) reduction goals, the Company conducted Scope 1, Scope 2, and Scope 3 GHG inventories for its primary operational sites (Headquarter and MFG Site) in accordance with ISO 14064-1:2018. The Headquarter's GHG verification was carried out by a third-party organization approved by the Ministry of Environment and Financial Supervisory Commission. To strengthen climate change resilience, CyberTAN will proactively submit the CDP questionnaire in 2025 and define its net-zero pathway based on science-based target setting. The SBTi target validation is expected to be completed by 2027.

Environmental sustainability is integrated into CyberTAN's core business strategy. To achieve its net-zero goals, the Company has set clear GHG reduction and energy efficiency improvement objectives. CyberTAN also manages various types of waste responsibly and incorporates the product life cycle concept into its production and operations, striving to achieve low-environmental-impact business practices.

The Company upholds a self-regulatory principle that exceeds legal compliance, proactively setting internal targets and control benchmarks that go beyond regulatory standards, demonstrating a strong commitment to environmental sustainability.

### Environmental Targets

- Greenhouse Gas  
Emissions reduction

40%

reduction in Scope 1 and Scope 2 GHG emissions by 2030, using 2024 as the base year.

- Energy  
Renewable Energy  
Source

30%

renewable energy usage by 2030.

Net-zero

emissions for Scope 1 and 2 by 2050

- Waste  
Recyclable  
packaging materials

100%

usage of recyclable packaging materials for proprietary branded products.

- Wastewater  
and Air Emissions  
Compliance rate

100%

The Company's products do not generate industrial wastewater or air emissions and are in full compliance with environmental laws at each operational location.



## 4.1.2 Energy and Greenhouse Gas Management

### Energy Management

CyberTAN's Headquarter and MFG Site primarily rely on purchased electricity for energy needs. To achieve greenhouse gas reduction goals, enhancing electricity efficiency and increasing the use of clean energy are top priorities. The MFG Site has implemented an energy hotspot analysis system for energy management, enhancing efficiency by adopting high energy-efficiency equipment. This not only reduces energy consumption but also lowers operational costs. The Headquarter, which serves as a research and development center without manufacturing operations, mainly consumes energy for HVAC systems. The original 300 RT air conditioning unit was replaced with a 190 RT model. In addition, energy-saving LED lighting systems were installed to improve energy efficiency.

Vietnam Bac Giang Plant introduced an intelligent building energy management system and built a cloud-based energy management service platform. The system incorporates CyberTAN's own wireless communication devices to connect sensors and controllers throughout the facility, enabling real-time monitoring and intelligent energy-saving controls. Through the application of advanced intelligent control technologies, energy-saving management is implemented across building systems by monitoring and optimizing electricity consumption in HVAC systems (including air quality indicators such as carbon dioxide and carbon monoxide), lighting systems, and computer equipment.

These measures are designed to prevent energy waste and potential risks caused by management oversight or technical deficiencies. Continuous data analytics and dynamic control mechanisms are adopted to optimize energy efficiency, thereby reinforcing the foundation for sustainable operations. In addition to improving energy efficiency and reducing overall energy consumption, CyberTAN is also investing in the deployment of renewable energy across its operational sites. At the Headquarter, a rooftop solar photovoltaic system with an installed capacity of 99.68 kwp was completed, covering approximately 551 square meters. During the reporting period, solar energy generation accounted for 14% of the Headquarter's total electricity consumption. The Vietnam Bac Giang Plant has planned the installation of a solar energy system with a projected capacity of 1,484.28 kwp, covering 17,281 square meters. Based on data from the Ministry of Economic Affairs, Vietnam receives over 2,500 hours of sunlight annually, and the planned system is expected to supply more than 50% of the site's annual electricity consumption. Completion and commissioning are expected by the end of 2025.

Violations of environmental protection regulations, or any incidents or litigation related to environmental pollution or leakage during the reporting period.

0 case

Renewable Energy Target: Improve energy performance by 2030 with a targeted enhancement of

30%

Energy Intensity Performance (Reporting Period)  
Energy intensity (mWh per employee) decreased compared to the previous year by

14.1%

Metric	2022			2023			2024				
Region	Taiwan	Vietnam	Total	Taiwan	Vietnam	Total	Taiwan	Vietnam	United States	China	Total
Electricity consumption (kWh)	924,500	5,517,889	6,442,389	1,016,000	5,746,422	6,762,422	912,000	6,408,833	53,402	32,615	7,406,850
Electricity consumption (GJ)	3328.2	19864.40	23192.60	3657.6	20687.12	24344.72	3283.2	23071.80	192.25	117.41	26664.66
Energy intensity (mWh per employee)	4.60	5.61	5.4	5.05	8.43	7.66	4.30	7.14	10.68	2.51	6.57
Energy intensity (mWh per NTD million)			1.12			1.78					2.06

Note: During the reporting period, CyberTAN's internal energy consumption included purchased electricity, gasoline, and diesel, with a total of 27,220.76 GJ. No renewable energy was used, and there was no sale or external consumption of energy.

Note: Energy intensity calculations were based solely on purchased electricity. Gasoline (147.5 GJ) and diesel (408.6 GJ) together accounted for only 2% of total energy use and were therefore excluded due to immateriality.

Note: The number of employees used for energy intensity calculations reflects headcount at operational sites as of December 31, 2024.

Note: Energy conversion factor: 1 kWh = 0.0036 GJ, based on the Ministry of Economic Affairs' published Heat Content of Energy Products Table.

Note: Data sources include utility bills and fuel invoices from operational sites during the reporting period.

## Greenhouse Gas Management

CyberTAN places great emphasis on climate change issues and is proactively formulating and implementing carbon reduction initiatives. The Company is committed to advancing toward the international decarbonization targets advocated by the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement, and sets absolute and intensity-based emission reduction targets in alignment with a 1.5°C pathway under the Science-Based Targets initiative (SBTi). These targets are pursued through a systematic approach to enhance climate action and sustainable transition capabilities.

Since 2023, CyberTAN has followed the ISO 14064-1:2018 standard and the Greenhouse Gas Protocol (GHG Protocol) to conduct greenhouse gas (GHG) inventories based on the operational control approach to define organizational boundaries. The Headquarter has obtained third-party verification under ISO 14064, and the MFG Site conducts inventories in accordance with the ISO 14064 framework. CyberTAN's inventory timeline is ahead of the schedule outlined in the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies," having completed consolidated subsidiary GHG inventories in 2024.

Reduction targets have been set as key performance indicators for carbon management. Using 2024 as the base year, CyberTAN's medium-term target is to achieve a 40% absolute reduction in GHG emissions by 2030, with a long-term goal of achieving net-zero emissions by 2050, underscoring the Company's commitment to mitigating climate change.

The combined GHG emissions for Category 1 and Category 2 decreased by 289 tCO<sub>2</sub>e, representing a reduction compared to 2023 of

5.2%

The GHG emissions intensity for Category 1 and Category 2 (tCO<sub>2</sub>e per employee) declined compared to 2023 by

25.7%

Year	2023			2024				
Region	Taiwan	Vietnam	Total	Taiwan	Vietnam	United States	China	Total
Category 1	145.8026	81.4681	227.2707	141.4087	170.9856	4.6158	6.3139	323.3240
Category 2	499.7304	4,803.4672	5,303.1976	432.2880	4,455.4186	9.0623	20.8056	4,917.5745
Total	645.5330	4,884.9353	5,530.4683	573.6967	4,626.4042	13.6781	27.1195	5,240.8985
GHG Emissions Intensity (tCO <sub>2</sub> e per employee)	3.21	7.16	6.26	2.71	5.16	2.74	2.09	4.65
GHG Emissions Intensity (tCO <sub>2</sub> e per NTD million in revenue)			1.45					1.46

Unit: Metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e)

Category		2023			2024		
ISO14064-1	GHG Protocol	Taiwan	Vietnam	Total	Taiwan	Vietnam	Total
Category 3: Indirect GHG Emissions from Transportation Activities	Upstream transportation and distribution		430.6521	430.6521		16.3219	16.3219
	Downstream transportation and distribution		32.5191	32.5191		18.8189	18.8189
	Business travel		9.2946	9.2946	48.0936	0.7617	48.8553
	Employee commuting	149.8260	182.6121	332.4381	172.2936	198.4734	370.7670
Category 4: Indirect GHG Emissions from Products and Services Used by the Organization	Fuel- and energy-related activities	102.0226		102.0226	93.0235	628.4205	721.4440
	Waste generated in operations	6.4409	8.1926	14.6335	7.2133	72.2486	79.4619
Category 5: Indirect GHG Emissions from Products Sold by the Organization	Downstream leased assets	3,583.0808		3,583.0808	2,980.2276		2,980.2276
Total Emissions		3,850.6649	653.9759	4,504.6408	3,300.8516	935.0450	4,235.8966

Note: GHG inventories follow the ISO 14064 standard and disclose by categories instead of traditional "scopes."

Note: GHG emission sources include: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), and sulfur hexafluoride (SF<sub>6</sub>).

Note: Global Warming Potential (GWP) values are based on the IPCC AR6 guidelines.

Note: Electricity emission factors used: Taiwan (2024, Bureau of Energy): 0.474 kgCO<sub>2</sub>e/kWh; Vietnam (2023, Department of Climate Change): 0.6592 kgCO<sub>2</sub>e/kWh; China (2023, Guangdong Department of Ecology and Environment): 0.6379 kgCO<sub>2</sub>e/kWh; United States (Edison Electric Institute): 0.183 kgCO<sub>2</sub>e/kWh.

Note: Facilities in the United States and China are limited to customer support and administrative functions, without manufacturing activities. As these locations account for only 1.6% of total Group headcount, only Category 1 and 2 emissions are inventoried.

Note: Indirect GHG emissions from the following categories were excluded due to insignificance: purchased goods and services, capital goods, upstream leased assets, processing of sold products, use of sold products, end-of-life treatment of sold products, franchising, and investments.



## Energy Conservation and Carbon Reduction Measures

The Company adopted light-emitting diode (LED) lighting and installed water-cooled air conditioning systems for energy efficiency. High-efficiency filters were installed in total heat exchange air systems, with routine monitoring of energy-related emissions. Obsolete equipment was replaced with inverter systems, and new energy-efficient Grade 1 chillers were deployed.

At Vietnam Bac Giang Plant, energy-oriented IT infrastructure was established, including six energy-efficient physical servers and approximately 60 virtual servers, improving the efficiency of computing resource utilization. A dual hot/cold aisle containment system was implemented in the server room to optimize air conditioning performance and reduce energy consumption. These improvements are estimated to save approximately 40,000 kWh annually in electricity consumption from server and cooling systems, significantly enhancing operational energy efficiency and carbon emission performance.

## Internal Carbon Pricing

To enhance carbon reduction performance, in addition to physical decarbonization of hardware equipment, the Company has integrated carbon management into operational decision-making by officially adopting an internal carbon pricing mechanism starting in 2025. A shadow pricing model is applied, wherein procurement or investment projects exceeding a designated amount are required to pre-evaluate carbon emissions generated throughout the product, service, or equipment's lifecycle. The calculated emissions are converted into potential carbon costs using the carbon price published by the Ministry of Environment. These costs are incorporated as part of the decision-making criteria, strengthening internalization of carbon risk, promoting the preferential adoption of low-carbon technologies and solutions, and accelerating achievement of the Company's medium-term and long-term decarbonization targets.



## 7 Equipment Performance Monitoring

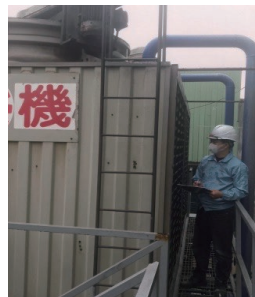
Air Conditioning  
Temperature  
Control System



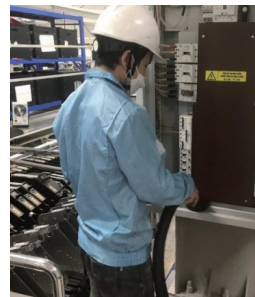
Water Pump  
Monitoring



Air Handling  
Unit Inspections



Power Distribution  
System Monitoring



Power Consumption  
Data Logging



Exhaust Emissions  
Monitoring System



Air Compressor  
Monitoring



### 4.1.3 Climate Change Adaptation

As climate change continues to drive extreme weather events, such as global warming, intense rainfall, and droughts, CyberTAN actively pursues climate risk mitigation and adaptation strategies to avoid operational disruptions and business losses. These actions aim to safeguard the financial and physical well-being of all stakeholders, enhance operational resilience, and contribute positively to the global transition toward a low-carbon economy.

In 2023, CyberTAN aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and referred to the IFRS Sustainability Disclosure Standard S2 Climate-related Disclosures to structure its climate responses. In 2024, the Company published its inaugural bilingual (Chinese-English) Climate-related Financial Disclosures Report, addressing four key pillars: Governance, Strategy, Risk Management, and Metrics and Targets. The report is disclosed annually on the Company's ESG section of its official website.



	Strategy	Performance Highlights
<b>Governance</b>	Oversight of climate-related risks and opportunities by senior management	The Board of Directors holds ultimate oversight of climate-related issues. The Sustainability Committee convenes quarterly to discuss relevant topics, while the Sustainability Promotion Office is responsible for tracking implementation progress and regularly reporting to the Board.
<b>Strategy</b>	Identification of short-, medium-term, and long-term climate-related risks and opportunities to the Company's business strategy	In accordance with the four pillars of governance, strategy, risk management, and metrics and targets, climate-related risks and opportunities are categorized into short-term (within 2 years), medium-term (2–6 years), and long-term (over 6 years) horizons. Based on international research, industry trends, and stakeholder engagement, the Company identifies material climate-related risks and opportunities and implements adaptation and mitigation measures to reduce potential impacts on business operations and financial performance.
<b>Risk Management</b>	Establishment of processes for identifying, assessing, and managing climate-related risks	The Company collects relevant issues and trend data, regularly assesses the magnitude and materiality of identified risks and opportunities, and formulates corresponding strategies. Following the PDCA (Plan-Do-Check-Act) cycle, it conducts regular reviews and updates to ensure comprehensive oversight and timely response.
	Impact of extreme weather events and transition risks on financial and operational performance	To support climate adaptation and mitigation, increased investments in equipment and other inputs may result in higher operating and capital costs. Delays in action may lead to the loss of existing markets due to changes in consumer behavior.
<b>Metrics and Targets</b>	Energy and Greenhouse Gas Management Targets	<ul style="list-style-type: none"> <li>The base year is 2024. The Company commits to achieving a 40% reduction in carbon emissions by 2030 and reaching net-zero emissions by 2050 as its long-term target.</li> <li>By 2030, the Company also targets 30% usage of renewable energy.</li> </ul>
	Climate Risk Management Targets	<ul style="list-style-type: none"> <li>Implement an internal carbon pricing mechanism by 2025.</li> <li>Participate in the CDP Climate Change Disclosure by 2025.</li> <li>Commit to the Science Based Targets initiative (SBTi) by 2027.</li> </ul>



## Scenario Analysis

To effectively identify and respond to climate-related risks, the Company further conducted scenario-based risk analysis to assess the potential impacts of different climate scenarios on its operations. The analysis was categorized into physical risks and transition risks.

### Physical Risks

Based on the IPCC AR6 SSP scenarios, the Company selected the low-emission scenario (SSP1-2.6) and the very high-emission scenario (SSP5-8.5) for physical risk analysis. Data from the National Science and Technology Center for Disaster Reduction (NCDR) and Climate Analytics were referenced to assess short-term, medium-term, and long-term potential risks to major operating sites, including flooding, drought, extreme heat, and risks associated with heavy rainfall. The results were incorporated into the Company's business continuity planning to enhance resilience through relevant measures.

The analysis showed that under both low-emission and very high-emission scenarios, the Headquarter remains at Tier 3 risk, with no recorded flooding incidents in the past five years. Drought risk remains unchanged under both emission scenarios. Heat risk slightly increases with time and under extreme scenarios. Under SSP5-8.5, all major operating sites are classified as medium-to-high-risk areas. A temperature rise of 1°C could result in an estimated 3% increase in electricity consumption. Extreme rainfall is identified as the most significant physical risk under SSP5-8.5, with all major sites falling under high-risk zones. The probability of such events is projected to rise by 5.6% to 18.8%, potentially leading to operational disruptions. The Company has implemented a Business Continuity Plan (BCP) and conducted regular drills to manage the impacts arising from physical risks.

### Transition Risks

According to the IPCC AR6 report, the Company adopted the very low-emission scenario (SSP1-1.9) as the basis for transition risk scenario analysis to evaluate the potential financial impacts of climate change on business operations. This scenario assumes that global stakeholders will adopt the most ambitious decarbonization actions to meet the 1.5°C target of the Paris Agreement by 2050.

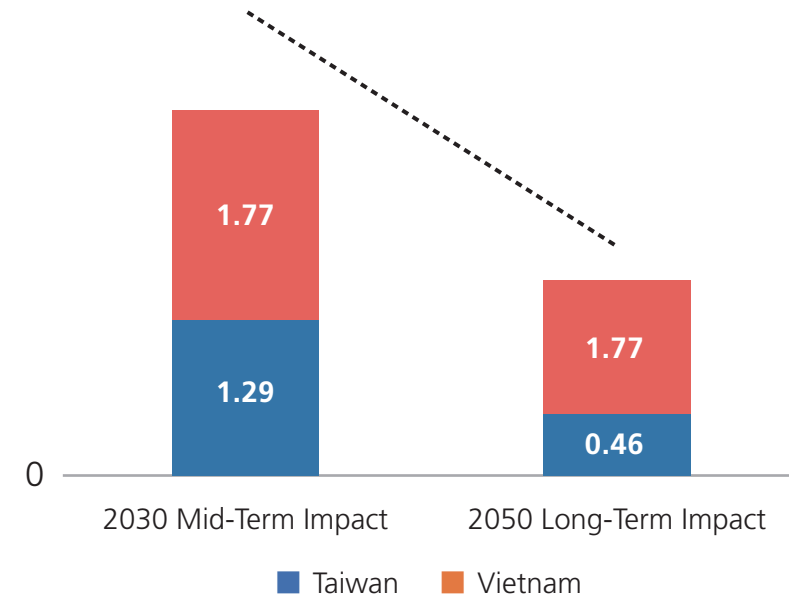
Analysis results indicate that to achieve the Company's 2050 net-zero target, efforts should be focused primarily on energy. Excluding Scope 3, 93.8% of the Company's GHG emissions fall under Category 2 (indirect emissions from purchased electricity).

Accordingly, the Company has planned to transition to 100% renewable energy use and has conducted assessments on energy procurement costs and technologies at its major operational sites.

Although energy transition is expected to increase operational costs in the medium term, in the long term, the Company's adoption of low-carbon strategies—backed by robust planning and implementation—will not only reduce operating costs but also enhance market competitiveness. The Company will continue to monitor global and regional energy market developments and take necessary actions to mitigate the financial impacts associated with the transition.

## Energy Cost Impact

5 times



## Identification of Climate-Related Risks and Opportunities

CyberTAN incorporates climate-related risks into its long-term operational management strategy. To assess the impact of climate change on both the environment and operations, the Company has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework. Based on international regulatory trends and market developments, the Company evaluates the severity and materiality of each risk and opportunity, and formulates corresponding strategies, indicators, and targets. CyberTAN conducts annual data collection, consolidation, and discussions on climate-related issues. Identified climate risks include: "Regulatory and Policy Risk," "Supply Chain Disruption Risk," "Market Risk," and "Acute and Chronic Physical Risks." Identified opportunities include: "Product and Service Innovation," "Operational Efficiency Improvement," "Energy Transition," and "Green Finance and Policy Incentives." Each topic is assessed based on short-term (within 2 years), medium-term (2–6 years), and long-term (over 6 years) potential impact and likelihood. Risks and opportunities are identified in relation to the responsibilities and operational context of each business unit and department. Mitigation and adaptation measures are developed according to the assessed impact on operations and positions within the value chain.

### Issue Collection

Climate-related issues are gathered through the quarterly ESG Working Group meetings, which serve as a platform for collecting external trend developments and internal assessments.

### Impact Identification

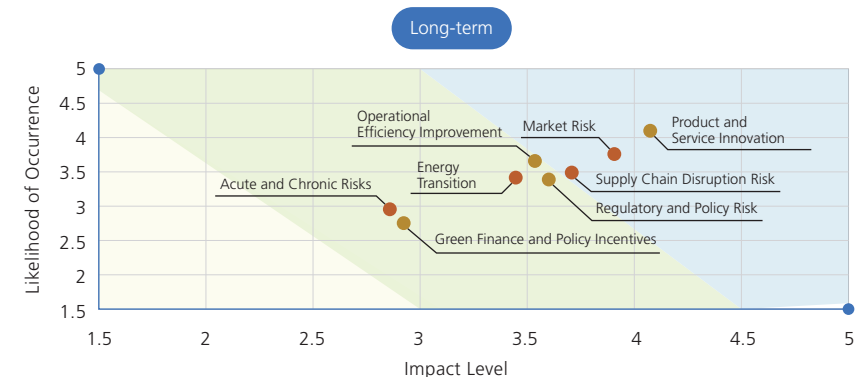
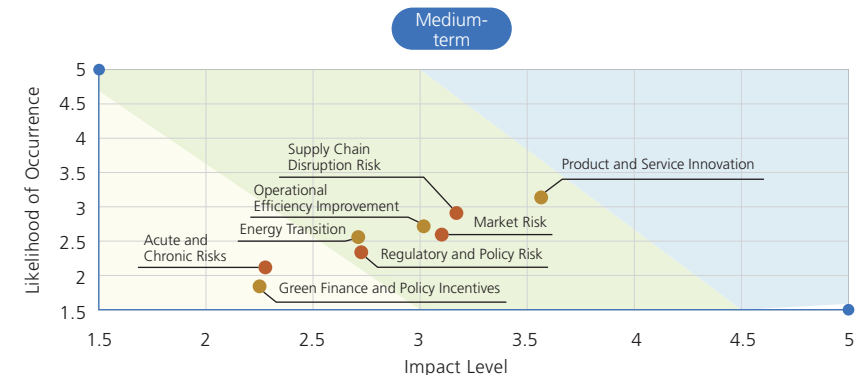
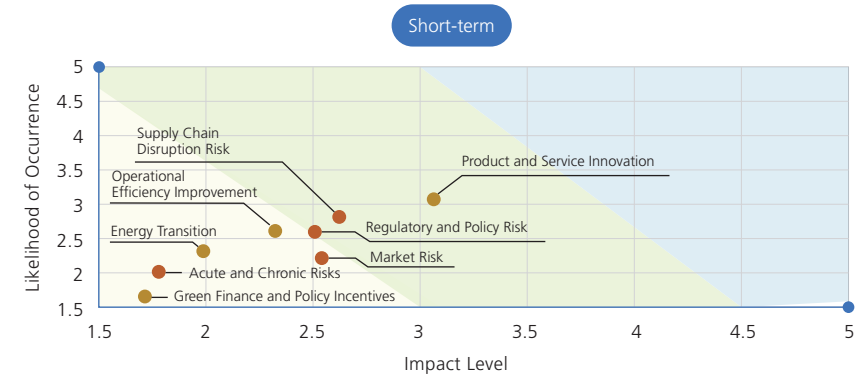
The materiality of issues is identified based on the likelihood of occurrence and the actual financial impact, forming the basis for risk management and opportunity development.

### Strategy Formulation

For each material risk and opportunity, feasible response strategies and measures are formulated, with corresponding indicators and targets established to support subsequent monitoring and management.

### Monitoring and Management

Following the PDCA cycle, climate risks and opportunities are continuously monitored and managed. Regular reviews and improvements are conducted to ensure the effectiveness of related strategies and implemented measures.



## • Climate Change Risk

Risk											
Category	Item	Description	Financial impacts	Value Chain Impact	Likelihood of Occurrence and Degree of Impact						Response strategies
					Short-term		Medium-term		Long-term		
					Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	
Regulatory / Technological	Market Risk	Stringent global sustainability regulations may impose compliance pressure not only on the Company but also on upstream suppliers in the value chain. If suppliers are subject to carbon fees, there is a risk of cost transfer. Increasing product energy efficiency standards require compliance with domestic and international energy label requirements or global standards. Products failing to meet such standards may face market access barriers or loss of market share.	<ul style="list-style-type: none"><li>• Taxation and fines</li><li>• Order reduction</li></ul>	<ul style="list-style-type: none"><li>• Own operations</li></ul>	Medium -Low	Medium	Medium	Medium	Medium	Medium	To proactively respond to the monetization of greenhouse gas emissions, the Company plans to introduce an internal carbon pricing mechanism in 2025 to internalize external costs in advance. This will be supported by energy management systems, energy-efficient IT equipment, and investments in water circulation systems to improve energy consumption during product manufacturing.
Market / Reputation	Green Supply Chain Pressure and Brand Reputation	Global corporate clients are increasingly incorporating sustainability into their procurement standards. Customers are requiring suppliers to provide product carbon footprint data and, in some cases, set carbon reduction targets. With the rising attention to climate issues, if the Company fails to demonstrate proactive climate action, it may be perceived by investors, clients, and the public as lacking environmental responsibility, thereby negatively impacting brand reputation and investment valuation.	<ul style="list-style-type: none"><li>• Increased operating costs</li><li>• Reputational damage and investment capital risks</li></ul>	<ul style="list-style-type: none"><li>• Supply chain</li><li>• Own operations</li></ul>	Medium -Low	Medium -Low	Medium	Medium	Medium -High	Medium -High	The Company enhances its organizational and production-level greenhouse gas inventory capabilities and actively supports customers' carbon footprint calculation needs. In 2024, product-level carbon footprint assessments were conducted during the production stage to assist in obtaining customer ISO 14067 certifications. The Company also integrates life cycle thinking into its proprietary products to reduce environmental impact across the product lifecycle. Regular sustainability reports are published, and disclosures are made through the corporate website's sustainability section.
	Supply Chain Disruption Risk	Global supply chains are vulnerable to climate-related events such as droughts, floods, and typhoons, which may result in shutdowns or transportation delays among key component suppliers, leading to shortages, increased costs, and production delays.	<ul style="list-style-type: none"><li>• Decline in operating revenue</li><li>• Increased procurement costs</li></ul>	<ul style="list-style-type: none"><li>• Own operations</li><li>• Customers</li></ul>	Medium	Medium	Medium	Medium	Medium -High	Medium -High	Climate-related training is provided to suppliers to strengthen their adaptive capacity to climate risks. In 2024, a total of 258 suppliers participated in such training. A digital ESG supplier management platform is used to monitor supplier resilience to climate risk.
Physical	Acute and Chronic Risks	Climate change-induced acute risks such as extreme weather events (typhoons, floods, and rising temperatures) may damage facilities or disrupt the supply chain, directly impacting business operations.	<ul style="list-style-type: none"><li>• Damage to capital assets</li><li>• Increased operating costs</li></ul>	<ul style="list-style-type: none"><li>• Own operations</li><li>• Customers</li></ul>	Medium -Low	Medium	Medium	Medium	Medium	Medium	The Company conducts climate scenario analysis using the IPCC AR6 SSP framework and WRI spatial analysis to assess flood risks and monitor the potential operational impacts of extreme weather. A Business Continuity Plan (BCP) has been implemented to mitigate negative impacts from operational disruptions.

## • Climate Change Opportunities

Risk										
Item	Description	Financial impacts	Value Chain Impact	Likelihood of Occurrence and Degree of Impact						Response strategies
				Short-term		Medium-term		Long-term		
				Likelihood	Impact	Likelihood	Impact	Likelihood	Impact	
Product and Service Innovation	Developing low-carbon, high-efficiency, and resilient green products to meet market demand, attract sustainability-focused clients, tap into new markets, and gain competitive advantages in government or corporate green procurement.	<ul style="list-style-type: none"><li>• Creating new revenue streams</li><li>• Increasing operating revenue</li></ul>	<ul style="list-style-type: none"><li>• Supply Chain</li><li>• Customers</li></ul>	Medium	Medium	Medium-High	Medium-High	Medium-High	Medium-High	By implementing energy monitoring equipment and replacing energy-intensive devices, the Company reduces GHG intensity during production and lowers the carbon footprint of OEM products. Proprietary products feature specialized thermal dissipation designs and are actively developed with fanless configurations to reduce energy consumption. All packaging materials used are 100% environmentally friendly, and intelligent energy management systems have been introduced to unlock sustainable market opportunities.
Operational Efficiency Improvement	Reducing energy consumption in operations not only directly lowers electricity expenses but also mitigates potential future carbon cost burdens.	<ul style="list-style-type: none"><li>• Decreased operating costs</li></ul>	<ul style="list-style-type: none"><li>• Own operations</li><li>• Customers</li></ul>	Medium-Low	Medium	Medium	Medium	Medium	Medium-High	Through process optimization, the planned implementation of an energy management system (ISO 50001), and the replacement of high-efficiency production equipment (e.g., air compressors, chillers) and lighting systems, the Company reduces energy consumption in plants and offices, leading to reduced electricity expenses and long-term carbon cost savings
Energy Transition	Enhancing the use of clean energy to reduce Scope 2 emissions, stabilize energy costs, enhance sustainability image, and attract investment.	<ul style="list-style-type: none"><li>• Decreased operating costs</li></ul>	<ul style="list-style-type: none"><li>• Own operations</li><li>• Customers</li></ul>	Medium-Low	Medium-Low	Medium	Medium	Medium-High	Medium-High	In alignment with the 2050 net-zero target, the Company has committed to using 30% renewable energy by 2030 and actively increases the share of green electricity used. This is achieved through self-built solar power systems, planned signing of Power Purchase Agreements (PPAs), or the purchase of Taiwan Renewable Energy Certificates (T-RECs).
Green Finance and Policy Incentives	Securing government subsidies and incentives offered by agencies such as the Ministry of Economic Affairs, the Ministry of Environment, and the National Science and Technology Council, which support energy conservation and carbon reduction, green technology R&D, and circular resource utilization.	<ul style="list-style-type: none"><li>• Enhancing access to capital</li></ul>	<ul style="list-style-type: none"><li>• Own operations</li></ul>	Medium-Low	Medium-Low	Medium-Low	Medium-Low	Medium	Medium	Enhancing the quality of sustainability information disclosure and participating in international sustainability ratings and initiatives (e.g., EcoVadis, CDP, SBTi) to improve sustainability rankings, access sustainable development funding and support, and make effective use of green financing instruments such as green loans and sustainability-linked loans (SLL), thereby reducing the financial burden of sustainability transition and accelerating carbon reduction efforts.

## 4.2 Waste and Water Resource Management

### 4.2.1 Waste Management

The raw materials used in the network communication equipment manufacturing industry primarily include electronic components, mechanical parts, and packaging materials. The sources of waste at CyberTAN encompass raw materials used in production processes as well as general domestic waste. The MFG Site implements waste management indicators in accordance with the ISO 14001 Environmental Management System to ensure the reduction of environmental hazard risks.

Waste management at each operating site is governed by a Waste Disposal Management Plan. Designated waste storage areas compliant with local regulations are established at operational sites for centralized sorting. Waste is stored based on the method of treatment, such as recycling or incineration, and handled by government-approved and licensed waste disposal contractors at each operating location. The total volume of waste generated each year is publicly disclosed.

To ensure proper tracking and disposal of waste, waste disposal contractors at the MFG Site have obtained ISO 14001 certification. Waste can be traced by category to its recycling location and method. In addition, the waste disposal contractors have acquired ISO 26000 Social Responsibility Certification to jointly promote sustainability.

#### Waste Reduction Measures

In administrative operations, an electronic approval system has been introduced to replace traditional paper-based workflows, achieving paper reduction targets and improving operational efficiency. Single-use tableware has been fully eliminated from employee meal services to support plastic reduction and environmental friendliness.

In production operations, automation equipment has been adopted to reduce human error, improve process yield rates, and minimize raw material scrap, thereby optimizing resource efficiency.

2024 (Metric Tons)					
Category	Flow	Treatment Method	Taiwan	Vietnam	Subtotal
General Industrial Waste	Transferred	Recycled	0	123.74	123.74
	Disposed	Incineration (Energy Recovery)	18.89	81.11	100
	Total		18.89	204.85	223.74
Hazardous Industrial Waste	Transferred	Recycled (Physical Treatment)	2.18	10.32	12.507
Total			21.07	215.17	236.24
Intensity (Metric Tons of Waste / Number of Employees)			0.10	0.24	0.21
Intensity (Metric Tons of Waste / Annual Revenue in NTD Million)					0.07

Note: Total waste generated in 2023 was 172.21 metric tons.

Note: All Company waste is treated off-site.

0

Environmental violations or penalties related to hazardous waste recorded across all operating sites during the reporting period.

100 %

Legally declared and reported waste in compliance with local regulations during the reporting period

## 4.2.2 Water Resource Management

The water sources for both CyberTAN's Headquarter and the MFG Site are provided by third-party municipal water suppliers, with no extraction from protected areas or water source regions. According to the Aqueduct water risk assessment tool developed by the World Resources Institute (WRI), neither the Headquarter nor the MFG Site is located in a high water-stress risk area.

The Headquarter primarily supports R&D functions and does not generate process wastewater. Water use is mainly for domestic purposes and some utility equipment such as cooling towers. Wastewater is uniformly directed to the wastewater treatment plant of the Science Park and does not pose environmental impacts to water resources or source ecosystems.

Only domestic wastewater is generated at the Headquarter. An annual water use target of less than 5,500 cubic meters has been set, and ongoing monitoring ensures efficient water resource utilization.

The MFG Site is an assembly-based facility and only generates domestic wastewater. No industrial wastewater is discharged. Domestic wastewater is directly discharged to the wastewater treatment plant of the Dai Dong Industrial Zone. Third-party testing confirms compliance with local discharge standards, and no untreated wastewater is released that could impact water quality or land. The facility obtains annual discharge permits in accordance with local regulations and conducts regular monitoring.

Year	2022			2023			2024		
Region	Taiwan	Vietnam	Total	Taiwan	Vietnam	Total	Taiwan	Vietnam	Total
Total Water Withdrawal (MI)	5.05	17.44	22.49	5.44	21.37	26.72	5.37	19.39	24.76
Intensity (MI per employee)	0.025	0.018	0.019	0.027	0.031	0.030	0.025	0.022	0.022
Intensity (MI per NTD Million Revenue)			0.003			0.007			0.007

Note: During the reporting period, all water resources were sourced from third-party suppliers. No surface water, groundwater, seawater, or produced water was withdrawn.

Note: The Headquarter's third-party water source is Baoshan Reservoir. According to Taiwan Water Corporation's public information, it is classified as freshwater ( $\leq 1,000$  mg/L total dissolved solids).

Note: No water is consumed in the Company's production processes. Water consumption is calculated based on evaporation and drift losses from cooling towers. During the reporting period, water consumption amounted to 1.59 MI at the Headquarter and 5.38 MI at the MFG Site.

Note: Wastewater discharge is calculated by subtracting water consumption from water withdrawal. During the reporting period, wastewater discharge amounted to 3.78 MI at the Headquarter and 14.01 MI at the MFG Site. All wastewater is discharged to local municipal wastewater treatment plants.

Note: Water consumption is calculated in accordance with the "Hsinchu Science Park Water Use Plan and Water Balance Instructions." Evaporation losses are estimated at approximately 0.6% of the total recirculating water volume, and drift losses are estimated at 0.1%, based on the number of working days per year.

# 100 %

All discharged water meets the effluent quality standards applicable at each operating location.

# 0

Material spill or related legal cases occurred during the reporting period.

## Water Conservation Measures and Planning

At the Headquarter, CyberTAN conducts regular inspections of equipment pipelines and installs water-saving devices on outlets. Drought-resistant plants are used for outdoor landscaping to reduce irrigation water use. Additionally, the cooling tower was upgraded from a 300RT to a 190RT system, reducing recirculating water by approximately 528 cubic decameters (CDM) and decreasing water evaporation from the cooling process by approximately 924 cubic meters, significantly enhancing water resource efficiency.

The Vietnam Bac Giang Plant has implemented a domestic wastewater recycling system. Treated domestic wastewater is reused for toilet flushing, improving water reuse efficiency. A rainwater harvesting system is also being planned, using roof and eaves gutters to collect rainwater. After filtration, the collected rainwater will be used for landscape irrigation. It is estimated that this initiative can save 12–16% of the facility's annual water consumption.

Item	Taiwan	Vietnam
Water Stress Index	10~20%	20~40%
Water Source	Baoshan Reservoir	Red River
Receiving Water Body	Keya Creek	Qiao River
Wastewater Treatment Facility	Hsinchu Science Park Wastewater Treatment Plant	Dai Dong Industrial Zone Wastewater Treatment Plant
pH	6.77	7.11
COD	26.50 mg/L	134.8 mg/L
SS	7.40 mg/L	42.2 mg/L
Oil		6.8 mg/L
Phosphates		5.06 mg/L



## 4.3 Hazardous Substances Management

CyberTAN complies with global environmental regulations and customer expectations to provide safe products with minimal environmental impact. The Company has formulated the Hazardous Substances and Materials Management Specification to define categories and associated risks of hazardous substances. Through the Supplier Green Product Management Platform and control procedures, suppliers are required to comply and sign the Environmental Protection and Social Responsibility Commitment. All raw materials are subject to third-party testing reports to ensure that banned substances are not present in raw materials or equipment, thereby preventing hazardous substances from being incorporated into products, ensuring regulatory compliance, fulfilling customer requirements, and supporting environmental sustainability.

### 4.3.1 Hazardous Substances Regulations

CyberTAN regularly updates its Green Product Control Specifications to clearly define standards for the use of hazardous substances in products and related environmental control requirements. The Company ensures product compliance with: EU RoHS Directive, REACH Candidate List of Substances of Very High Concern (SVHC), Battery and Waste Battery Directive, Packaging and Packaging Waste Directive, Perfluorooctane Sulfonate (PFOS) Directive, U.S. Toxics in Packaging Clearinghouse (TPCH) model legislation, California Proposition 65, France Packaging Material Regulations, and customer-specified restrictions or prohibitions on hazardous substances.

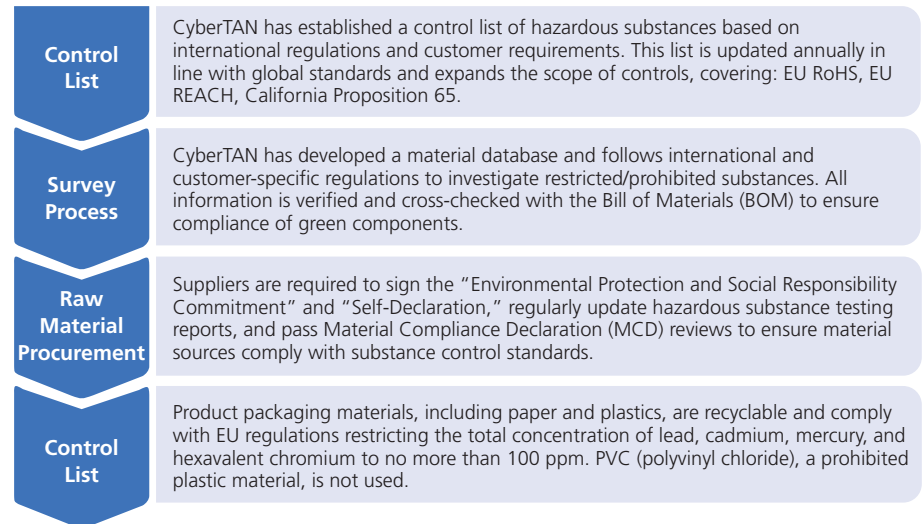
#### • Regulatory Database

CyberTAN adheres to current standards governing banned/restricted substances and regulated materials in products and continuously monitors international environmental substance regulations and restrictions. Suppliers are required to comply with all applicable regulations and fulfill their obligation of disclosure. To enhance compliance with related regulations, CyberTAN has established a comprehensive and responsive regulatory management database. For substances that may be banned or restricted in the future, CyberTAN will continue to assess and respond while maintaining product quality, safety, reliability, and minimizing impacts on human health and the environment. Substitution or improvement of all raw material substances will be carried out to reduce environmental impacts. Established the "CyberTAN Technology Inc. Regulatory Compliance Database" to comply with client requirements and green regulations at international, regional, and national levels.

#### Number of product declarations during the reporting period

12,375 items	REACH	RoHS	POPS	Prop65	PFAS and others
Material Composition Declaration (MCD) during the reporting period	81 items	73 items	37 items	29 items	34 items

### 4.3.2 Hazardous Substances Management



#### • Execution of Hazardous Substances Management

CyberTAN has implemented a proprietary regulatory compliance database and established management procedures to jointly enforce hazardous substance management with its suppliers. During the reporting period, there were no violations of hazardous substance-related regulations in any CyberTAN product. CyberTAN is actively establishing a QC080000 hazardous substance management system and has conducted training for relevant personnel. Additionally, inspection and product declarations are strictly enforced.

#### • Product Labelling

To ensure full disclosure of environmental and social impacts of its products and services, CyberTAN complies with its Product and Service Information and Labelling Management Measures and Hazardous Substances and Materials Management Specification. All self-branded products are required to disclose: product name, manufacturer information, product content and hazardous components, telecommunications certification mark, safety and environmental impact warnings, usage instructions, and end-of-life recycling information. Such disclosures are made through various channels including product packaging, user manuals, advertising, and online platforms. CyberTAN has established a risk assessment and mitigation checklist for compliance with product and service information and labelling regulations. Through identification of risk items and applicable laws, potential risks and violations are managed appropriately.

## 4.4 Green Products

### • Green Product Policy

Aiming to integrate green design and sustainable manufacturing concepts into its proprietary branded products, CyberTAN implements a green product policy centered on "recyclability, low pollution, and energy conservation" and adopts the Product Life Cycle approach. Environmental impacts are considered at every stage—from raw material procurement, manufacturing, sales, product use, to end-of-life recycling. By enhancing energy efficiency, renewable content, and pollution prevention through product circularity, the Company seizes opportunities arising from climate change adaptation.

For OEM businesses, the Company supports its clients in conducting product carbon footprint assessments during the production phase by leveraging its organizational greenhouse gas inventory and GHG data collection capabilities. It also assists customers in applying for ISO 14067 Product Carbon Footprint certification. All contract-manufactured products strictly comply with client-specified regulations, energy legislation, energy efficiency standards, and relevant eco-label requirements applicable to the regions of manufacture, achieving 100% regulatory compliance and ensuring product legality and sustainability in global markets.

### • Green Product Design

The Company ensures that all products and components comply with international regulations on hazardous substances and environmental management standards, and enforces a complete ban on conflict minerals. It strictly adheres to global hazardous substance restrictions and prohibition regulations. A comprehensive supply chain management system is in place to conduct systematic control of raw materials, parts, and components provided by suppliers, requiring full compliance with the Company's environmental management substance requirements. This ensures that environmental and regulatory obligations are fulfilled throughout the product design, manufacturing, and distribution processes.

Printing materials prioritize the use of eco-friendly water-based inks to reduce environmental impact. All external power adapters comply with EUP, COC, and EU Energy Star standards to reduce product energy consumption. High-recyclability powder coating is applied to product housings, and laser engraving technology is used in place of traditional ink printing. This significantly reduces defect rates and minimizes waste caused by printing-related quality issues.

### • Electronic Waste Management—WEEE

CyberTAN promotes a green product policy centered on low-carbon technology, emphasizing eco-friendly material selection, Design for Recycling (DfR), disassembly, and waste reduction strategies to enhance environmental performance across all product life cycle stages.

All proprietary brand switches have over

**90%** of components that are recyclable and reusable.

The product body weighs 3,508g, of which at least 3,157g consists of recyclable materials.

The regeneration rate of self-developed products

exceeds **75%**

The reuse rate of self-developed products

exceeds **55%**



#### Material Procurement

100% compliance with RoHS and REACH hazardous substance standards, and a strict prohibition of conflict minerals.



#### Manufacturing

Implementation of automated processes and monitoring to improve product yield and reduce raw material scrap.



#### Sales Stage

Simplified packaging using 100% recyclable eco-friendly materials.



#### Product Use

Improved thermal performance and development of fanless designs to reduce energy consumption. Smart power management systems are implemented to lower standby energy usage.



#### End-of-Life Recycling

Compliance with WEEE electronic waste regulations, including proper disassembly and recycling information labelling.

Proprietary products

**100%**

comply with the WEEE Directive and are supported by third-party certification reports.

Proprietary products

**100%**

made from recycled materials. All outer boxes are made of 100% recyclable pulp, and cushioning materials are composed entirely of recyclable EPE or paper partitions.

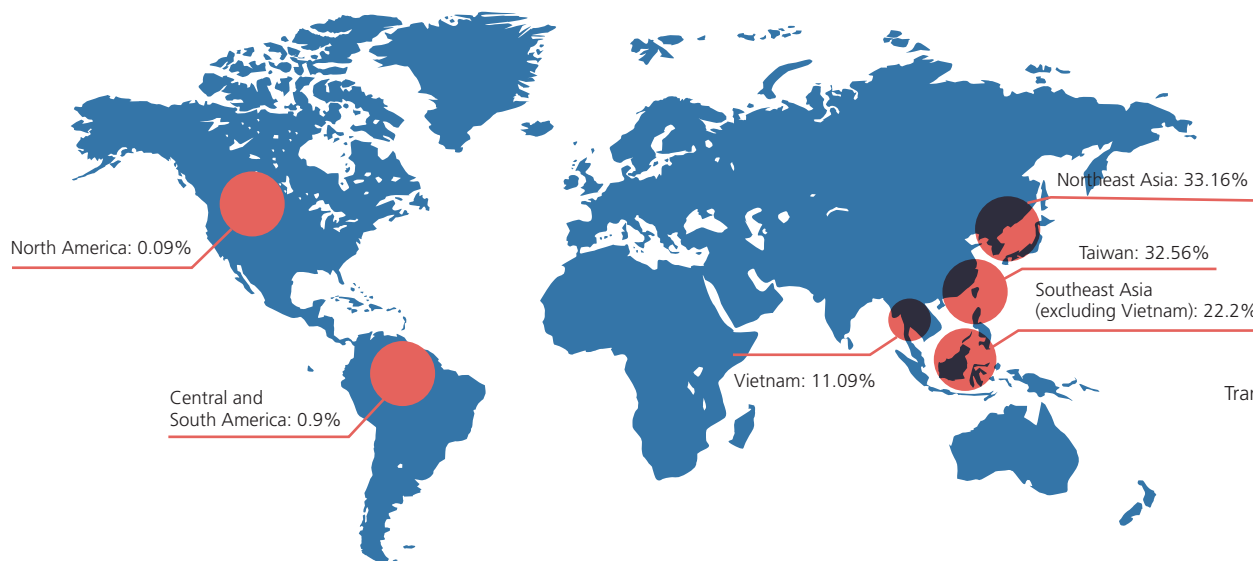
## 4.5 Supply Chain Management

CyberTAN's primary supply chain consists of suppliers of electronic components and mechanical parts. In 2024, the Company collaborated with over 280 suppliers. The seven main procurement categories include raw materials, equipment, facilities/engineering, waste management, transportation and logistics, and outsourced service providers. Key suppliers are identified based on criticality criteria.

To mitigate sustainability-related risks, including geopolitical uncertainty, global trade fragmentation, and environmental and human rights concerns, the Company actively diversifies its supplier base to reduce procurement concentration risk. In 2024, there were 13 key suppliers, accounting for 4.48% of the total supplier base.

### 4.5.1 Local Procurement and Green Supply Chain

Based on supplier characteristics and the types of materials provided, CyberTAN classifies and manages suppliers accordingly. The Company collaborates closely with supplier partners to enhance technical capabilities and promotes local procurement to support the local economy and reduce carbon emissions from transportation. In 2024, approximately 11.09% of raw material procurement value was sourced locally. To prevent material shortages or disruptions due to external factors, the Company reduces procurement risks by identifying single-source or non-substitutable suppliers as key suppliers. Procurement is managed in accordance with the "Strategic Procurement Procedures," which prioritize selecting suppliers with multiple production sites during the onboarding of new suppliers to ensure supply continuity.



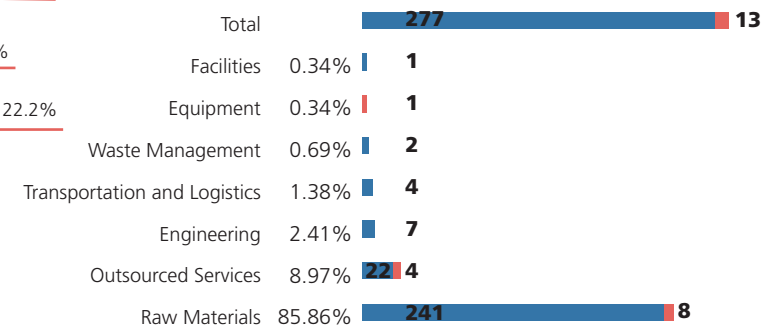
Note: Taiwan and Vietnam are the primary operation sites.

Compared to 2023,  
the proportion of key  
suppliers decreased by

10.27%

Compared to 2023,  
the proportion of local  
suppliers increased by

9%



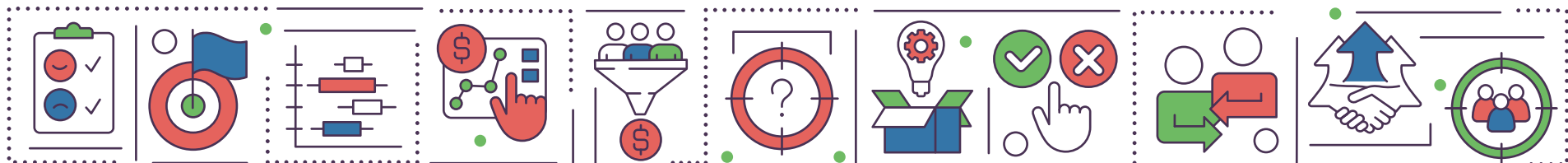
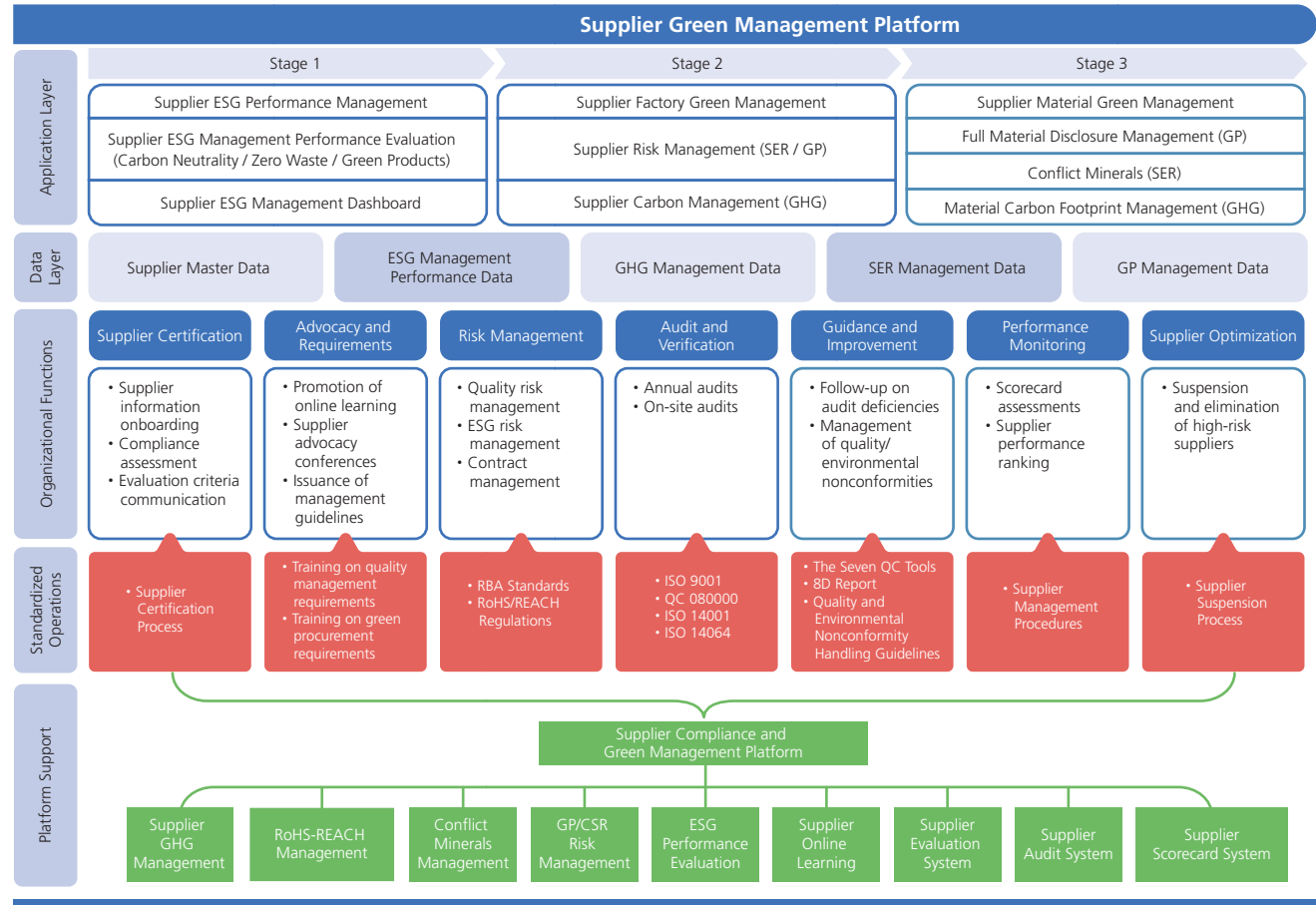
Supplier Key Supplier

## Green Supply Chain

CyberTAN leverages the Supplier Green Product Management Platform to assess suppliers' sustainability performance and promote continuous improvement, thereby enhancing suppliers' capabilities in sustainable management. In accordance with the Supplier SER System Management Platform, processes such as onboarding, risk assessment, audit verification, and continual improvement are conducted. Suppliers must meet CyberTAN's requirements as a prerequisite for procurement eligibility; suppliers that fail to comply will be replaced.

### 4.5.2 Supplier Sustainability Management

CyberTAN is committed to implementing sustainable procurement practices and values collaboration and mutual growth with its suppliers. The Company actively engages in close cooperation and communication with suppliers to establish a Responsible Supply Chain Management (RSM) mechanism and a comprehensive, systematized management framework. This enables digitalized management and internal data sharing to strengthen every stage of supplier management, from onboarding and qualification assessment to performance evaluation and supplier optimization. Through the ESG Management Platform, CyberTAN monitors the green product management status of its suppliers and drives continuous improvement to enhance overall management capability.



### 4.5.3 Sustainable Supply Chain Risk Management

New suppliers are required to complete the supplier basic information form, part approval form, Environmental and Social Responsibility Commitment Letter, and Conflict Minerals Due Diligence Report. Through the "Supplier Evaluation System," suppliers are assessed on ESG-related risks, including quality, green products, social and environmental responsibility, and financial performance.

For suppliers with medium to high risk, quality and process evaluations, as well as audits on social and environmental responsibility, green products, and greenhouse gas management, are conducted. Supplier ESG performance evaluation standards are established accordingly. Regular supplier surveys or on-site audits are conducted. Additionally, via the Supplier Green Management Platform, suppliers perform self-assessments and upload supporting documents. Based on the evaluation results, suppliers are required to submit improvement plans and corrective measures within a defined timeline and are guided in implementing improvements. Suppliers with significant deficiencies must undergo re-audits. If no improvement is made within the deadline, they will be included in the RSL (Restricted Supplier List). The RBA VAP tool is adopted to conduct ESG audits on suppliers.

#### Supplier Management Performance

In 2024, CyberTAN promoted the signing of the Environmental Protection and Social Responsibility Commitment Letter, with a total of 219 suppliers completing the commitment, highlighting the Company's strong emphasis on responsible supply chain management. To strengthen supply chain sustainability and resilience, the Company has incorporated clauses related to environmental protection, social responsibility, and human rights into procurement contracts. All suppliers are required to comply fully with local environmental and social regulations as well as international standards.

In addition, through the formulation of the Supplier Code of Conduct by CyberTAN, the responsibilities and obligations of suppliers in areas such as labor rights, health and safety, ethical business conduct, and environmental management are further regulated. All suppliers are required to formally commit to compliance. In 2024, the commitment coverage rate reached 100%, demonstrating the Company's strong commitment to promoting sustainable supply chain management and a responsible value chain.

### Supplier ESG Performance Evaluation Management

1. Supplier ESG performance evaluation model: supplier self-assessment + supporting documentation, reviewed by SMG personnel.
2. Key suppliers are ranked (by product category), and outstanding/underperforming suppliers are selected accordingly.

Type	Evaluation	Management
High ESG-Performing Suppliers	<ul style="list-style-type: none"> <li>• Top three suppliers based on ESG performance scores</li> <li>• Achievement rate of key indicators <math>\geq 60\%</math></li> </ul>	<ul style="list-style-type: none"> <li>• Recognition and incentives provided (Implementation of ESG Supplier Reward Policy)</li> </ul>
Low ESG-Performing Suppliers	<ul style="list-style-type: none"> <li>• Bottom three suppliers based on ESG performance scores</li> <li>• Achievement rate of key indicators <math>&lt; 60\%</math></li> </ul>	<ul style="list-style-type: none"> <li>• Improvement measures initiated</li> <li>• If non-compliant and annual improvement rate of key indicators <math>&lt; 20\%</math>, reported to RSL</li> </ul>



▲Supplier Risk Assessment Process



#### 4.5.4 Critical Raw Material Risk Management

In the electronic manufacturing services and original design manufacturing industries, critical raw materials are exposed to multiple risks, including supply source concentration, geopolitical issues, human rights concerns, and increasingly stringent regulations. CyberTAN has established a systematic risk identification capability to proactively identify potential environmental and social risks within the raw material supply chain, thereby enhancing the sustainability and resilience of raw material procurement.

Based on the definition and practical applications outlined by the RBA and its affiliated "Responsible Minerals Initiative", the Company has identified six high-risk raw materials subject to due diligence requirements: gold, mica, cobalt, tantalum, tin, and tungsten. These materials may originate from conflict-affected or high-risk areas (CAHRAs) associated with severe human rights violations and illegal mining activities. The following management measures have been adopted to mitigate such risks:

##### 1. Risk Identification and Assessment of Critical Raw Materials

CyberTAN conducts annual risk assessments of critical raw materials. The assessments reference RMI-provided data and the list of conformant smelters, with third-party due diligence engaged. Assessment results serve as a basis for supplier selection.

##### 2. Establishment of Responsible Minerals Management System

Suppliers are required to align with OECD Guidelines and RMI standards by implementing a minerals due diligence system, including:

- Establishment of a raw material traceability system and annual cycles.
- New suppliers must sign the Environmental Protection and Social Responsibility Commitment Letter and pledge not to source minerals from conflict-affected or high-risk areas.
- Signing of the RBA Code of Conduct by new suppliers and regular updates on compliance status.

##### 3. Annual Due Diligence Execution

CyberTAN conducts an annual conflict minerals survey, covering: Reporting using CMRT (Conflict Minerals Reporting Template) and EMRT (Extended Minerals Reporting Template) to collect information on the use, source countries, and smelters of the six high-risk minerals.

#### 4. Third-Party Risk Verification Process

- Risk Screening: Identify suppliers and material numbers associated with high-risk minerals.
- Data Cross-Check: Match supply chain data with international databases such as RMI and CAHRA.
- Source Verification: Confirm whether smelters meet compliance standards and are not located in high-risk areas.
- If any suppliers are found non-compliant with responsible minerals assurance, communication will be initiated and supplier transactions may be suspended depending on remediation progress.

In 2024, CyberTAN commissioned a third-party to conduct conflict mineral risk assessments, identifying suppliers involving high-risk minerals. A further review was conducted on 284 risk-related raw materials to verify associated smelters' compliance with standards. Annual risk identification results are as follows:

Region/Material	Gold	Mica	Cobalt	Tantalum	Tin	Tungsten	Total
Asia	50	3	32	23	49	24	181
Africa	2		11	1	2		16
America	15		2	9	15	5	46
Europe	23		4	4	5	3	39
Oceania	1		1				2
Total	91	3	50	37	71	32	284

0 used

of tantalum, tin, tungsten, gold, and cobalt sourced from conflict-affected and high-risk areas (CAHRAs), including the Democratic Republic of the Congo and adjoining countries.

100%

use of certified smelters recognized by RMI



## 4.6 Biodiversity and Zero Deforestation Commitment

To ensure the protection of ecological environments, CyberTAN adheres to the United Nations Sustainable Development Goals (SDGs), the Convention on Biological Diversity, and local legal requirements across all operational sites. The Company implements actions within its operational capacity including avoidance, mitigation, restoration, offsetting, and other relevant measures. Operations are aligned with goals to achieve a net positive impact on biodiversity and zero deforestation, in collaboration with upstream and downstream value chain partners to jointly address related risks and opportunities.

Using geographic data from the World Database on Protected Areas, Key Biodiversity Areas (KBA), and the National Ecological Green Network, the Company identifies potential links between operational boundaries and ecologically sensitive hotspots. During site establishment or expansion, CyberTAN explicitly avoids selecting locations designated as internationally or nationally recognized critical habitats, biodiversity-sensitive areas, or legally protected natural areas, thereby minimizing adverse impacts on ecosystems.



建漢科技

生物多樣性與林地保護承諾

CyberTAN Technology Inc.

Commitment of Biodiversity and Zero Deforestation

### 承諾 Commitment :

建漢科技向永續共好的未來努力耕耘，我們深刻了解生物多樣性系統與林地保護對於永續的重要性。本公司依據《聯合國永續發展目標》與《生物多樣性公約》為基礎，於營運能力之範圍進行迴避、減輕、復育、抵銷及其他相關作為，朝向生物多樣性淨正向影響、零毀林的目標進行營運，並攜手上下游價值鏈，共同應對風險和機會。

CyberTAN is dedicated to cultivating a sustainable and mutually beneficial future. We deeply understand the critical importance of biodiversity systems and forest protection in achieving sustainability. Comply with Sustainable Development Goals(SDGs) and the UN Convention on Biological Diversity(UNCBD),our company commit to applying mitigation hierarchies, such as avoidance, minimization, restoration, offset, and other relevant actions. We collaborate with stakeholders across the value chain to support biodiversity initiatives. This commitment aims to increase the net positive impact (NPI) and zero deforestation.

### 準則與策略 Principles & Strategies :

- 定期進行生物多樣性風險評估，以掌握本公司營運與價值鏈對於自然之依賴、衝擊、風險與機會。  
Conduct biodiversity risk assessments regularly to identify and evaluate nature-related dependencies, impacts, risks, and opportunities in our operations and value chains.
- 以 World Database on Protected Areas、生物多樣性關鍵區與國土生態綠網圖資，鑑別營運範圍與生態熱區衝擊，避免生態負面衝擊。  
Utilize the World Database on Protected Areas (WDPA), Key Biodiversity Areas, and the

National Land Ecological Green Network mapping data to identify the impact of operational areas on ecological hotspots, ensuring the avoidance of negative ecological impacts.

- 設立營運據點時，避免選擇於國際或國家定義為重要生物棲地、生物多樣性敏感或國家自然保護區區域。  
Avoid choosing an operating site that is internationally or nationally defined as an important biological habitats, biodiversity-sensitive areas, or planned as a national nature reserve.
- 確保一切業務符合國際、國家與地方生物多樣性法律。  
Ensure all operations comply with international, national, and local biodiversity laws and regulations.
- 評估產品與服務生命週期，導入循環經濟，增加再生料比例，或減少使用高生態衝擊的原物料。  
Assess the ecological impact throughout the life cycle of products and services, develop a circular economy, increase the percentage of recycled materials, and reduce the use of raw materials with a high potential impact on biodiversity.
- 導入無紙化，減少紙本列印，透過數位化取代紙張印刷。  
Implement paperless initiatives, and replace paper-based processes with digitalization.

永續推動辦公室 總指揮：步惟庭  
Chairperson of Sustainable Office



# 5 Social Responsibility

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## 5.1 Human Rights Management

### 5.1.1 Human Rights and Risk Management Policy

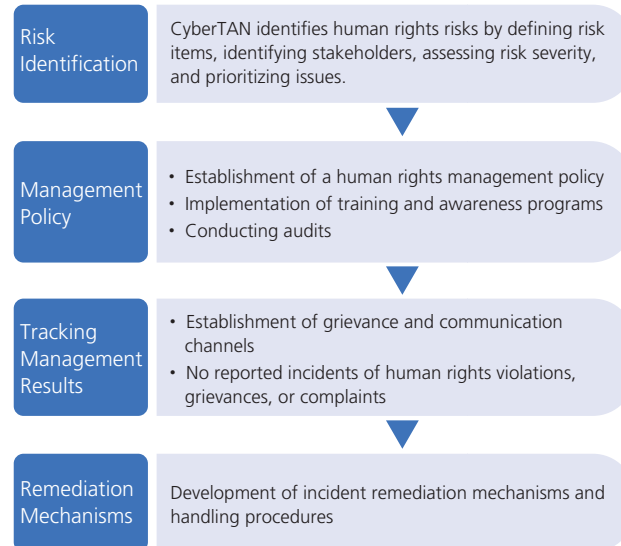
CyberTAN complies with local regulations and international standards, including the Universal Declaration of Human Rights, the United Nations Global Compact, and the Fundamental Conventions of the International Labour Organization (ILO). The Company has established internal policies such as the Disciplinary Action, Forced Labor, and Prison Labor Prevention Procedures, Anti-Discrimination Policy, and Child Labor Prohibition and Remediation Procedures to ensure the protection of human rights and promote a harmonious working environment. These policies apply to the Company's global operations and strictly prohibit forced labor and the employment of child labor. CyberTAN ensures that no unequal treatment or discrimination occurs based on gender, age, race, nationality, religion, marital status, or political affiliation. CyberTAN fosters a diverse, inclusive, and respectful workplace culture that guarantees equal employment opportunities and labor rights. The Company promotes Responsible Business Alliance (RBA) Validated Assessment Program (VAP) audits and was awarded a gold rating in 2024. To further ensure comprehensive human rights management, CyberTAN aligns with international frameworks and standards and confirms that there were no significant human rights risks across its operational scope. The Company promotes supplier compliance with the "Environmental Protection and Social Responsibility Commitment" and the "Supplier Code of Conduct", reinforcing human rights management and accountability throughout the value chain.

During the reporting period across all operational sites, there were

0

incidents of child labor employment or misuse, forced labor, prison labor, discrimination, substantive human rights risks, or major human rights-related complaints

#### Human Rights Risk Management Process

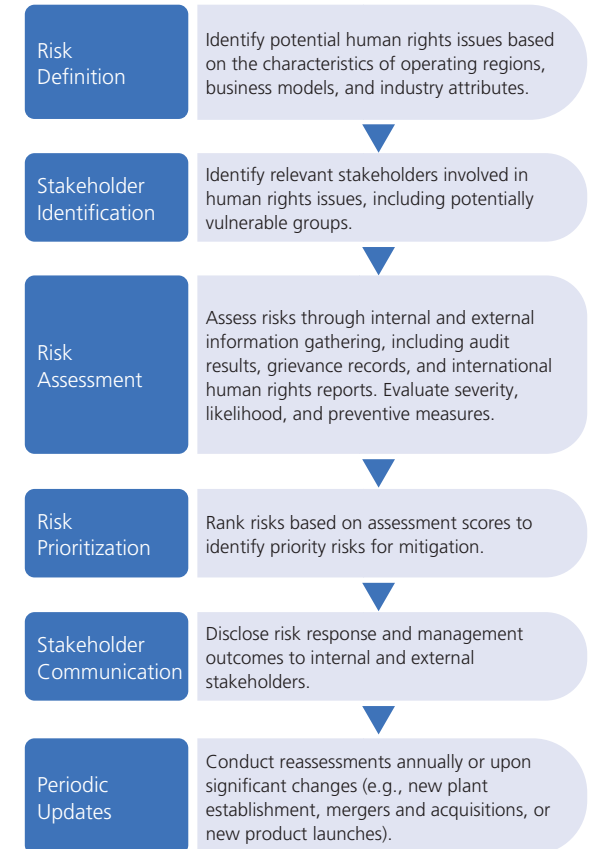


#### • Human Rights Risk

CyberTAN conducts systematic analysis and identification of potential human rights risks associated with its operational activities and value chain, based on the Responsible Business Alliance Code of Conduct (RBA CoC). Corresponding human rights management policies are formulated for identified risks, and the effectiveness of policy implementation is ensured through regular monitoring and audit mechanisms.

The Company has also established robust remediation mechanisms and procedures to promptly address and rectify any actual or potential human rights violations, thereby strengthening the effectiveness of its human rights risk management and fulfilling its corporate responsibility for human rights protection.

#### Human Rights Risk Identification Procedure



## • Human Rights Policy and Risk Management

Material Issue	Risk Description	Management Policy	Implementation Outcomes	Mitigation and Remediation Measures
Working Hours	Excessive working hours (over 60 hours per week, seven consecutive days, or violation of local laws) may lead to overwork and health incidents.	<i>Attendance Management Procedure</i>	Flexible working hours and hybrid office practices. Implementation of working hour monitoring and overtime alert systems.	Ensure reasonable work arrangements through attendance tracking and oversight mechanisms to prevent excessive working hours.
Child Labor	Employment of child labor may endanger their safety and development and violates legal and ethical standards.	<i>Prohibition of Child Labor and Misuse Remediation Management Measures</i> – No person under the age of 15 shall be employed to engage in work.	A child labor prohibition policy has been established, along with a supervisory mechanism. During the recruitment process, identity documents are thoroughly verified to prevent the employment of child labor, ensuring that the entire supply chain remains free from child labor in compliance with legal and ethical standards.	Immediate termination of child labor use upon discovery and ensuring safe return to original residence. The enforcement of child labor prohibition policies within the supply chain is regularly reviewed. Suppliers are trained to understand the importance of eliminating child labor, and a whistleblower mechanism has been established to safeguard the rights of minors.
Slavery and Forced Labor	Involuntary labor, restricted freedom, or any form of detention.	<i>Disciplinary Action, Forced Labor, and Prison Labor Prevention Procedures</i>	All forms of slavery and forced labor are strictly prohibited. To mitigate potential risks, the restriction of personal freedom, retention of identification documents, and similar practices are expressly forbidden. Training and risk assessments are reinforced as preventive measures.	Respect for voluntary employment is upheld through the implementation of strict overtime management, alongside the establishment of an anonymous reporting hotline and a dedicated investigation team.
Workplace Misconduct	Discrimination and unfair treatment in the workplace negatively impact job satisfaction and team collaboration.	<i>Workplace Misconduct Prevention Procedures</i>	The implementation of anti-discrimination measures is reviewed regularly. An effective grievance mechanism has been established to proactively address and prevent discrimination-related issues.	A controlled access and authorization mechanism has been implemented to prevent the leakage of employees' personal data.
Personal Data	Employee personal data breaches caused by human error or system vulnerabilities.	<i>Personal Information Management Procedure</i>	Access control mechanisms to prevent data leakage.	In accordance with personal data security incident investigation procedures, all identified risks are appropriately managed.
Diversity and Inclusion	Inequitable treatment or limitations due to inherent or external differences, resulting in loss of employee rights.	<i>DEI (Diversity, Equity, and Inclusion) Policy</i>	Installation of inclusive facilities such as all-gender restrooms.	Promotion of inclusive measures and provision of private and diversified communication channels for employee concerns.

## 5.1.2 Labor Dialogue

CyberTAN respects employees' rights to freedom of association and expression. At all operational sites, employees may voice their opinions through various channels such as unions and labor-management committees. Employee representatives participate in meetings to ensure that employee voices are heard and addressed by the Company. Company policies are reviewed through these communication mechanisms. Labor-management meetings are held regularly to discuss business strategies and major operational changes, fostering a transparent and harmonious workplace.

At the Headquarter, a legally established labor-management committee provides a two-way communication platform. The ratio of labor and management representatives complies with local legal requirements. Labor representatives are elected by employees, serve four-year terms, and participate in regular negotiation meetings. These meetings aim to gather employee feedback, maintain ongoing communication, and continuously address labor-related issues. In 2024, five employees served as labor representatives in Taiwan, representing 2% of total employees. Labor-management meetings are held at least quarterly, providing a consistent platform for dialogue to support stable and harmonious labor relations. At the MFG Site, employees communicate through the labor union, grievance mailbox, and grievance hotline. Proposals can be submitted via the union, with company representatives providing responses. Labor union representatives are elected by employees, serve five-year terms, and convene regular negotiation meetings to collect feedback and resolve labor-management concerns. There were 28 elected employee representatives, accounting for 3% of total employees. Labor-management negotiation meetings in Vietnam are attended by union representatives.

CyberTAN maintains stable and well-coordinated labor relations. No financial or operational losses occurred due to labor disputes during the reporting period.

## 5.1.3 Grievance Mechanisms and Communication

The Company offers multiple communication channels, including collective mechanisms such as regular labor-management meetings, employee welfare committee meetings, and newcomer discussion sessions. In addition, individual grievance mechanisms are provided through a "grievance hotline" and a "grievance mailbox." Upon receiving a grievance, the designated department initiates an immediate investigation and forms an investigation committee to conduct a thorough review. Findings are documented in a written report, and responses and necessary remediation are carried out based on the conclusions. To protect whistleblowers, the Company guarantees anonymity and strictly prohibits any retaliatory actions.

To further prevent sexual harassment, a dedicated "Sexual Harassment Grievance Mailbox" is established for employees at all global sites to submit reports and complaints, safeguarding personal rights and fostering a safe workplace.

### Sexual Harassment Grievance Mailbox

wecare@cybertan.com.tw

### Grievance E-mail

report@cybertan.com.tw

### Grievance Hotline

Taiwan 03-5777777#58585

Vietnam 03-5777777#535-24542

Grievance hotline reports during the reporting period

0 case

Vietnam employee union participation rate during the reporting period

100%

Labor-management Meetings	Times / quarter	4 times during reporting period	Company revenue updates, corporate policy communication
Employee Welfare Committee Meetings	Times / quarter	6 times during reporting period	Proposal resolutions for welfare activities, formulation of employee benefit policies
New Employee Forums	Times / quarter	6 times during reporting period	Forums for new employees; mutual sharing of work experiences between supervisors and colleagues
Labor Union (Vietnam)	Times / quarter	4 times during reporting period	Business operations overview, employee health and safety, working conditions, employee welfare committee initiatives, training and career development, and grievance/reporting incident handling and follow-up.
Employee Forums	Ad hoc	1 time during reporting period	Discussion topics vary depending on the theme of each session
Grievance E-mail	Ad hoc	0 cases during reporting period	Employee Grievance Projects



## 5.2 Employee Rights and Benefits

### 5.2.1 Remuneration Policy

CyberTAN is committed to establishing a fair and equitable compensation and benefits policy to attract and retain outstanding professional talent. At CyberTAN, employee remuneration is not affected by personal characteristics such as gender, ethnicity, nationality, age, religion, political affiliation, or marital status. Annual salary adjustments and bonuses are determined based on external market conditions, local living wage standards, company operating performance, and individual performance. The Company ensures salaries remain competitive and exceed the local living wage benchmark.

In accordance with the Company's Compensation Management Policy, CyberTAN offers competitive compensation and benefits. Employee remuneration is distributed in accordance with the Articles of Incorporation of CyberTAN Technology Inc., with 7% to 9% of profits allocated for employee compensation, as approved by the Board of Directors. The distribution of employee and director compensation for the previous year is disclosed annually at the General Shareholders' Meeting. For detailed information on the compensation policies and composition for senior management and executives, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 13).

Note: The statutory minimum wage in Taiwan is based on the 2024 monthly minimum wage. Entry-level salary is calculated based on the average annual salary of employees with the title of "Specialist."

Note: The statutory minimum wage in Vietnam is based on the 2024 starting monthly salary for Bac Ninh Province, as announced by the Taipei Economic and Cultural Office in Ho Chi Minh City.

Ratio of entry-level male employee salary to statutory minimum wage (Taiwan)



Ratio of entry-level female employee salary to statutory minimum wage (Taiwan)



Ratio of entry-level male employee salary to statutory minimum wage (Vietnam)



Ratio of entry-level female employee salary to statutory minimum wage (Vietnam)



During the reporting period, the base salary at the MFG Site exceeded the local living wage

18%

Source: Global Living Wage Coalition, Region 4 Vietnam

Managerial-level gender pay ratio



Entry-level employee gender pay ratio (Taiwan)



Entry-level employee gender pay ratio (Vietnam)



During reporting period Average Salary of Non-Manual Employees  
NTD 1,223 thousand  
Year-on-year increase: 5%

During reporting period Median Salary of Non-Manual Employees  
NTD 1,129 thousand  
Year-on-year increase: 1%

### Executive ESG Performance-Linked Compensation

To continuously strengthen the Company's corporate social responsibility practices and advance environmental, social, and governance (ESG) performance, the Company has formally incorporated ESG metrics into the performance evaluation and remuneration structure of senior executives. This ensures alignment between executive pay and long-term sustainability goals and incentivizes the management team to achieve related performance targets.

#### Components of Executive Compensation Include:

Fixed Salary, Annual Bonus (awarded based on performance evaluations), Long-Term Incentives (e.g., restricted shares or equity plans)

#### Performance Linkage and Payment Mechanism:

ESG performance indicators have been integrated into the annual performance evaluation system for senior executives and serve as key criteria for determining annual bonuses and long-term incentive awards. By applying clearly defined and measurable indicators, along with external evaluation results, the Company strengthens accountability and commitment among management toward achieving sustainable development goals.

Linkage to ESG Performance:

In 2025, sustainability performance indicators will account for 20% of the total performance evaluation for senior executives. The specific indicators and their corresponding weightings are as follows

ESG Performance Indicators	Weighting	Description
ISO Certification Series	20%	In response to customer and operational requirements—particularly the numerous certifications required for the new plant this year.
Sustainability Report and Climate-Related Disclosures and Assurance		Publication of a sustainability report in accordance with GRI Standards, with external assurance obtained for the first time.
External ESG Ratings		Includes improvements in external assessments such as the Corporate Governance Evaluation, CDP (Carbon Disclosure Project), and EcoVadis ratings.
Carbon Reduction Targets		Includes greenhouse gas (GHG) inventory, implementation of energy-saving and carbon-reduction projects, and commitment to the Science Based Targets initiative (SBTi).
Others		Strategic flexibility and adaptation in line with global sustainability trends.

Note: Senior executives include the President, Chief Strategy Officer, Vice Presidents, Assistant Vice Presidents, and heads of departments such as Accounting, Finance, and Corporate Governance.



## 5.2.2 Employee Benefits

CyberTAN is dedicated to creating a high-quality working environment that inspires enthusiasm and creativity. A variety of employee benefits are provided to ensure full support and meaningful rewards, allowing employees to fully engage in their work. In accordance with the law, the Company has established the "CyberTAN Technology Inc. Employee Welfare Committee" (hereinafter referred to as "the CyberTAN Welfare Committee"). The Committee holds regular quarterly meetings to discuss and determine welfare policies and to plan various activities, which are implemented and promoted by the Committee. Welfare measures include birthday and holiday gift allowances, travel subsidies, and health examination subsidies. In addition, diversified assistance is designed to address life events and unforeseen circumstances such as childbirth, education, marriage, and bereavement. Beyond individual benefits, project-based activities are also offered, including employee clubs and partnerships with designated vendors, aiming to meet the needs of employees across different sites

### • Leave Policy

CyberTAN complies with labor laws at each operating location in formulating leave policies. Furthermore, the Company's Headquarter has adopted a flexible working hours policy, offering a four-hour window for both clock-in and clock-out times each day to reduce commuting risks during peak hours. Hybrid work arrangements, including remote work, have also been introduced to provide employees with flexible work options, enabling better balance between job responsibilities and personal life. This reflects the Company's focus on employee well-being, particularly in areas such as family care, parenting, and health needs. New employees with less than six months of service are granted three days of paid leave in advance to increase flexibility in personal planning.

### • Retirement System and Employee Insurance

CyberTAN has established retirement-related regulations in compliance with local labor laws in each operating location, clearly specifying retirement age and withdrawal criteria to ensure employee rights after retirement. The Company has set up a "Labor Pension Reserve Supervisory Committee." For new employees and existing employees who have opted into the Labor Pension Act (New Scheme), the Company contributes 6% of monthly wages to individual pension accounts. For employees who remain under the Labor Standards Act (Old Scheme) or retain seniority from the Old Scheme while opting into the New Scheme, pension contributions are calculated based on the original retirement system and allocated to a designated account at Bank of Taiwan. Currently, approximately 1% of employees are enrolled in the Old Pension Scheme, while the remaining employees are under the New Pension Scheme. The total contribution for 2024 amounted to NTD 12,204 thousand. For details, please refer to the Company's 2024 Annual Report (Section IV: Business Overview, page 97.)

Additionally, the Company offers supplementary group insurance coverage for employees, including accident and medical insurance. Employees may also purchase additional coverage for their dependents at their own expense, enhancing overall family protection and demonstrating the Company's commitment to the well-being of employees and their families. At the MFG Site, employees are enrolled in the Social Insurance and Unemployment Insurance programs in accordance with the "Regulations on the Management of Social Insurance and Unemployment Insurance Contributions." Coverage includes pension and death benefits, medical insurance, occupational injury insurance, and unemployment insurance. In accordance with legal requirements, monthly contributions to employee pension accounts are made, with 100% of employees participating in the retirement program.

Company Contribution (%)		
Taiwan	Social Insurance (National Health Insurance)	60%
	Social Insurance (Labor Insurance)	70%
	Group insurance	100%
Vietnam	Social Insurance	17%
	Medical Insurance	3%
	Occupational Injury Insurance	0.5%
	Unemployment Insurance	1%

## • Parental Leave Policy

To support employees' family responsibilities, CyberTAN has established an internal parental leave policy in accordance with applicable regulations. Employees of all genders are eligible to apply for parental leave without pay. During the leave period, employees are entitled to statutory social insurance and related benefit protections. Upon the conclusion of parental leave, employees are reinstated to their original positions to safeguard employment rights, demonstrating the Company's commitment to a family-friendly workplace and gender equality.

Category	Taiwan		Vietnam	
	Male	Female	Male	Female
Number of employees eligible for parental leave (A)	11	4	35	65
Number of employees who took parental leave (B)	0	0	35	65
Number of employees due to return from parental leave (C)	0	0	35	44
Number of employees who returned to work after parental leave (D)	0	0	35	44
Return-to-work rate (D/C)	-	-	100%	100%
Number of employees who returned from parental leave in the previous year (E)	0	0	0	32
Number of employees still employed 12 months after returning from parental leave (F)	0	0	0	9
Retention rate (F/E)	-	-	-	28%

## 5.3 Human Capital Development

### 5.3.1 Workforce Diversity

CyberTAN adheres to the principle of merit-based employment and complies with the labor laws applicable in each operating location, as well as internal policies governing recruitment, hiring, development, promotion, and retention. In all processes related to recruitment, employment, compensation, training and development, and promotion, the Company does not discriminate based on gender, age, ethnicity, nationality, religion, political affiliation, marital status, or other personal attributes. The Company is committed to fair treatment and equal opportunity, fully upholding human rights and fostering a diverse and inclusive workplace that is inclusive, equitable, and growth-oriented. As of the end of the reporting period, CyberTAN had a total of 1,127 full-time employees, with no non-regular employees. The Company prioritizes the hiring of local employees at each operating site. During the reporting period, the proportion of local employees hired was 98%.

CyberTAN complies fully with labor regulations stipulated by competent authorities. In the case of employing foreign nationals, all related procedures are handled in accordance with local legal requirements. In terms of geographic distribution, over 98% of employees are based in the primary operating locations—Taiwan and Vietnam. The remaining 1.6% are located in regions such as China and the United States.

Proportion of Local Senior Management and Management Positions at the Headquarter

100%

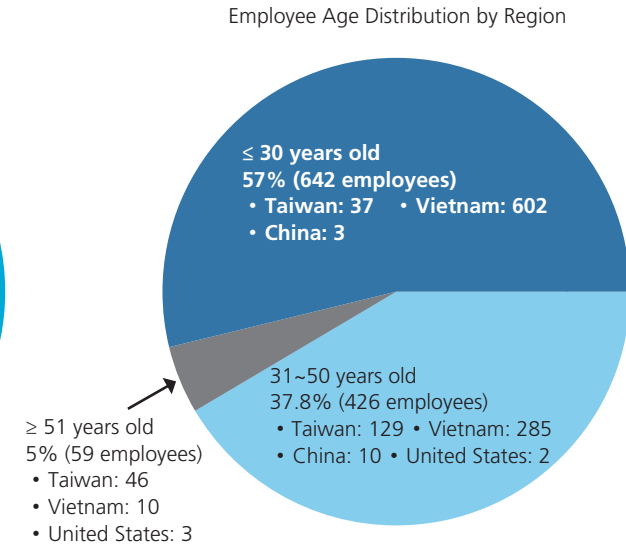
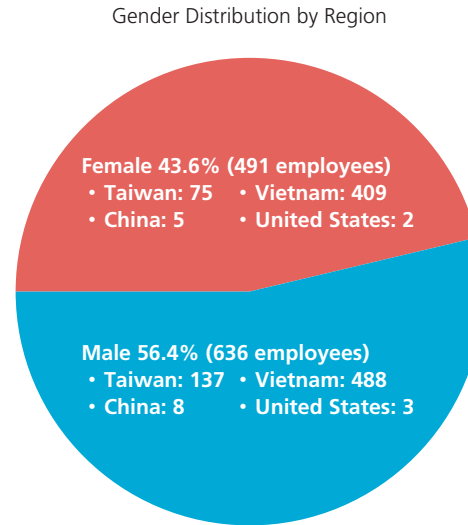
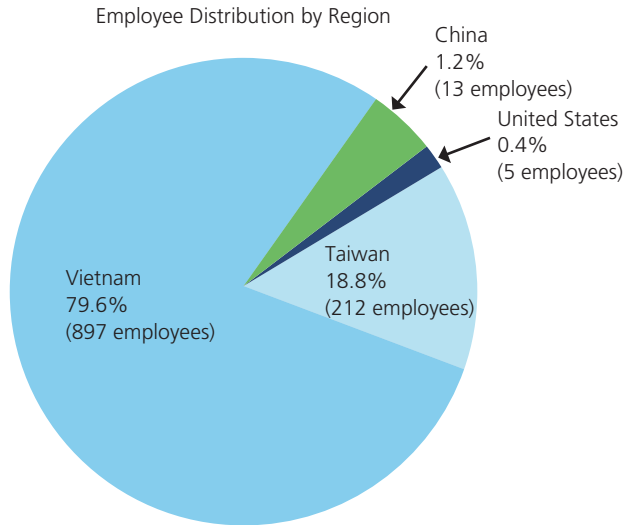
MFG Site Proportion of Local Management (Supervisor Level) at the MFG Site

95.5%

Note: Senior management is defined as positions at department head level and above.

Note: Only one senior management employee is assigned to the MFG Site; no local residents hold senior management positions.

## Total Number of Employees in 2024: 1,127



Note: A total of 771 non-permanent employees (Vietnam), primarily project-based and seasonal contract workers.

Note: Employee numbers reflect actual headcount of active employees at each operating site as of December 31, 2024. There was no significant fluctuation in headcount compared with the previous reporting period.

## Gender and Age Distribution by Employee Category

Category	Gender					Age						
	Female		Male		Total	≤ 30 years old		31~50 years old		≥ 51 years old		Total
	Number	Percentage	Number	Percentage		Number	Percentage	Number	Percentage	Number	Percentage	
Non-managerial roles	64	38.8%	101	61.2%	165	37	22.4%	96	58.2%	32	19.4%	165
Managerial roles	11	30.6%	25	69.4%	36	0	-	28	77.8%	8	22.2%	36
Senior management	0	-	11	100%	11	0	-	5	45.5%	6	54.5%	11
Total	75	35.4%	137	64.6%	212	37	17.5%	129	60.8%	46	21.7%	212

Note: Employee headcount reflects the number of active employees working at the Headquarter as of December 31, 2024.

Note: In 2024, the Company employed one person with disabilities, representing 0.6% of non-managerial employees. The Company made a compensatory payment to the competent labor authority in accordance with the law due to not meeting the legally required quota.

Note: All employees hired during the reporting period were full-time employees; there were no part-time or hourly-guaranteed workers. In addition, the Company engaged 9 non-employee workers, including 7 males and 2 females.

## 5.3.2 Recruitment and Retention

In response to the challenges posed by declining birth rates and intensifying external competition, the Company has implemented a diversified recruitment strategy to ensure the enhancement and development of human capital and to attract outstanding professionals from various fields. Talent acquisition is carried out through multiple channels, including job search platforms, social media, and campus recruitment events. These initiatives help strengthen industry competitiveness, expand the diversity of recruitment strategies, and enhance the Company's employer brand image.

In addition to proactive and diverse recruitment efforts, the Company also places great emphasis on talent retention. By thoroughly understanding employee needs and analyzing the reasons behind employee departures, the Company establishes a data-driven foundation for talent development and retention planning. To strengthen employee value proposition (EVP) alignment, the Company has identified three key areas for improvement: "Promotion of Training and Development," "Employee Care," and "Work Environment Enhancement." The "90-Day New Employee Care Program" is also implemented to monitor the adaptation of new hires, provide timely support and necessary adjustments, and foster two-way communication and proactive engagement. These efforts ensure that employees can genuinely experience improvements in the work environment.

### New Employee Demographics

Category	Gender					Age						
	Female		Male		Total	≤ 30 years old		31~50 years old		≥ 51 years old		Total
	Number	Percentage	Number	Percentage		Number	Percentage	Number	Percentage	Number	Percentage	
Taiwan	16	33.3%	32	66.7%	48	18	37.5%	23	47.9%	7	14.6%	48
Vietnam	311	45.3%	376	54.7%	687	531	77.3%	156	22.7%	0	-	687
China	1	100%	0	-	1	1	100%	0	0%	0	-	1
United States	0	-	1	100%	1	1	100%	0	-	0	-	1
Total	328	44.5%	409	55.5%	737	551	74.8%	179	24.3%	7	0.9%	737

### Distribution of Employees Who Resigned

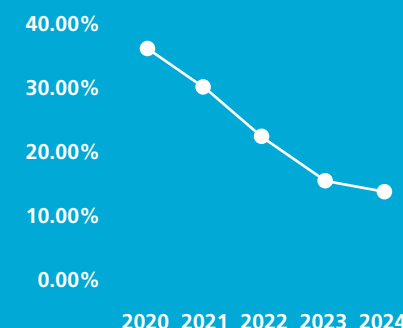
Category	Gender					Age						
	Female		Male		Total	≤ 30 years old		31~50 years old		≥ 51 years old		Total
	Number	Percentage	Number	Percentage		Number	Percentage	Number	Percentage	Number	Percentage	
Taiwan	16	50%	16	50%	32	14	43.8%	15	46.9%	3	9.4%	32
Vietnam	213	46.1%	249	53.9%	462	359	77.7%	103	22.3%	0	-	462
Total	229	46.4%	265	53.6%	494	373	75.5%	118	23.9%	3	0.6%	494

The turnover rate at the Headquarter has decreased consecutively for

5 years.

The Headquarter turnover rate year-on-year change

-1.8%



### 5.3.3 Talent Training

CyberTAN is committed to talent cultivation through diverse training methods that actively encourage employee participation, including in-person training, online courses, on-the-job learning, and external training programs. Training is tailored for different learner groups: new employees, professional staff across departments, and managerial personnel. Training content is structured into layers, including onboarding training, professional skills training, managerial training, legal compliance training, and diverse adaptive learning, establishing a comprehensive career development training roadmap for all employees. Training plans are designed in accordance with the Company's operational strategy, functional competencies, and sustainability-related courses. An online learning platform has been established to enable global access to learning resources, providing employees with a flexible learning environment unrestricted by location, time, or space.

#### • Performance Evaluation

CyberTAN upholds the principles of fairness, impartiality, and transparency in conducting performance evaluations for all employees, without discrimination based on nationality or gender. The system applies to all full-time employees and incorporates a digital performance appraisal system to enhance operational efficiency and tracking of completion rates.

During the reporting period, 212 full-time employees at the Headquarter were eligible for regular performance evaluations, with 100% of eligible employees completing the evaluation. The MFG Site conducts annual performance evaluations emphasizing fairness. All employees, regardless of gender or job category, are required to participate. Performance results are utilized for goal setting, empowerment and delegation, communication and coaching, linking performance with rewards, and career development. During the reporting period, 709 full-time employees were eligible for regular performance evaluations, with 100% participation among eligible employees.



Total Training Hours During Reporting Period

**15,084 hours**

Taiwan: 3,345 hours; Vietnam: 11,739 hours

Training Expenses During the Reporting Period

**NTD 896,000+**

Training Hours by Employee Category During Reporting Period

R&D

**17.6 hours**

Sales

**7.4 hours**

Management

**13.0 hours**

Manufacturing

**13.2 hours**

Average Annual Training Hours Per Employee During Reporting Period

**13.2 hours**

Taiwan: 15.8 hours (Male: 16.5 hours; Female: 14.5 hours)  
Vietnam: 13.1 hours

Proportion of Eligible Employees Participating in Performance Evaluations During the Reporting Period

**100%**

Taiwan: 212 employees  
(137 male, 75 female);  
Vietnam: 709 employees  
(379 male, 330 female)



## 5.4 Occupational Health and Safety

### 5.4.1 Occupational Health and Safety Policy and Hazard Risk Assessment

CyberTAN is committed to respecting and safeguarding the occupational health and safety (OHS) of its workforce. The Company strives for zero harm, zero occupational disease, and zero accidents, with a focus on continuous improvement to foster an optimal and safe working environment for all employees. In full compliance with relevant domestic occupational health and safety laws, regulations, and other applicable requirements, CyberTAN has established a comprehensive OHS management system governed by the *Occupational Health and Safety Management Manual*. In accordance with the *Hazard Identification and Risk Assessment Procedures*, the Company identifies various OHS risks based on local regulatory requirements and international best practices. The goal is to prevent injuries and health hazards by implementing emergency response protocols that prioritize employee safety and guide effective actions in response to specific scenarios.

A robust safety and health management system has been implemented. The MFG Site has obtained ISO 45001 Occupational Health and Safety Management System certification, and the Headquarter is also adopting the ISO 45001 system, with third-party certification expected in 2025. The Company actively identifies, assesses, and controls OHS-related risks. Channels for full communication, consultation, and participation are in place to engage employees and their representatives in OHS activities. Through comprehensive and systematic training programs, the Company raises awareness of health and safety among all employees.

#### Hazard Identification and Risk Assessment

Comprehensive scheduled and unscheduled hazard identification and risk assessments are conducted for all operations that may potentially cause injury or accidents. Using a matrix analysis approach—evaluating likelihood, severity, and frequency—risk levels are assessed. Appropriate control measures and objectives are formulated for high-risk items. The effectiveness of management performance is reviewed and evaluated to inform policy and goal-setting as a basis for the planning of the OHS management system.

<b>Risk Identification</b>	Risk identification is conducted through the “Job and Task Inventory Checklist,” covering 6 major categories: physical, chemical, ergonomic, other, and social factors.
<b>Risk Assessment</b>	Risk levels are evaluated using a risk matrix (based on frequency of exposure × probability of occurrence), with risks classified on a scale from Level 1 to Level 6 for management purposes.
<b>Mitigation and Response</b>	For risks deemed unacceptable after assessment, corrective actions and mitigation measures are developed and implemented.

Item	Risk Description
<b>Traffic Accidents</b>	Commuting-related incidents, especially given the heavy traffic conditions in the Hsinchu Science Park, pose increased safety risks.
<b>Fire Hazards</b>	Improper use or management of equipment may lead to electrical fires, causing severe adverse impacts.
<b>Ergonomics</b>	Prolonged use of electronic devices may result in vision strain and poor posture, negatively affecting employee health.
Item	Mitigation Measures
<b>Traffic Accidents</b>	<ol style="list-style-type: none"> <li>1. Flexible working hours to allow employees to commute outside of peak traffic hours</li> <li>2. Traffic safety awareness campaigns</li> </ol>
<b>Fire Hazards</b>	<ol style="list-style-type: none"> <li>1. Regular inspection of fire protection equipment</li> <li>2. Annual fire evacuation drills</li> </ol>
<b>Ergonomics</b>	<ol style="list-style-type: none"> <li>1. Regular provision of massage services for employees</li> <li>2. Health seminars and awareness campaigns</li> </ol>

#### MFG Site (Reporting Period)

Workplace Environment Monitoring

1 time

Chemical Emergency Drills

2 times

Emission Testing

4 times

Water Quality Testing

2 times

Drinking Water Testing

2 times

Occupational Health and Safety Management System

100% coverage

of all employees and non-employee workers at both the Headquarter and the MFG Site



## 5.4.2 Occupational Health and Safety Training

In accordance with the "Occupational Safety and Health Education and Training Rules", CyberTAN conducts onboarding safety training for new employees to cultivate safety awareness and equip them with basic hazard prevention skills. This training aims to raise safety consciousness and reduce the incidence of occupational accidents. The training also includes an introduction to key operational areas and workplace environments throughout the facilities, helping new employees quickly familiarize themselves with their work settings and potential risks. Emergency response drills simulating unexpected incidents are conducted every six months, based on various risk scenarios. A fire emergency response team is established, consisting of five sub-units: Notification Unit / Firefighting Unit / Safety Protection Unit / Evacuation Guidance Unit / Medical Response Unit

Reporting Period – Headquarter  
Occupational safety training for new employees and general hazard awareness training

276 hours

Total participants: 96 persons

Fire safety emergency response team training during the reporting period

31 participants

Annual occupational safety certification training during the reporting period

12 hours

Reporting Period  
Headquarter evacuation drill

165 participants

MFG Site  
Fire drills conducted: 10 times, total participants

550 person-times

MFG Site  
Government-coordinated fire drills: 14 times, total participants

668 person-times

## 5.4.3 Occupational Injuries and Occupational Diseases

During the reporting period, one minor non-human-caused occupational injury occurred at the Headquarter. The incident involved an employee being bitten by a stray dog in the parking lot after working hours. The Company responded promptly by reporting the incident and assisting the employee in seeking medical treatment. Additional patrols and deterrent measures were implemented to reduce the presence of stray animals on site.

Reporting Period  
Headquarter total working hours

406,344 hours

Recordable occupational injuries

1 case

Recordable occupational injury rate

0.49

Fatalities and serious occupational injuries  
Cases and rates

0

Occupational disease

0

Reporting Period  
Total working hours at MFG Site

1,791,424 hours

Fatalities, serious occupational injuries, and recordable occupational injuries  
Cases and rates

0

Reporting period  
Working hours of non-employee workers

11,712 hours

Fatalities, serious occupational injuries, and recordable occupational injuries  
Cases and rates

0

Note: Working hours are compiled based on the "Monthly Occupational Injury Statistics Report" submitted in accordance with the competent authority's regulations. Calculation formula: 8 hours × number of workers per month × number of working days per month.

Note: Rate of fatalities/serious injuries/recordable injuries = (number of fatalities/serious/recordable injury cases ÷ total working hours) × 200,000.

Note: Serious occupational injury is defined as a disability lasting more than 6 months.

Note: Non-employee workers include security and cleaning personnel.

Frequency	Item
Monthly	<ul style="list-style-type: none"> <li>Industrial safety inspections (conducted daily)</li> <li>Implementation of various self-inspection checklists</li> <li>Occupational health and safety / general hazard awareness training</li> <li>On-site nurse services</li> </ul>
Quarterly	<ul style="list-style-type: none"> <li>Occupational Safety and Health Committee meetings</li> <li>Drinking water testing</li> <li>On-site physician services</li> </ul>
Biannually	<ul style="list-style-type: none"> <li>Workplace environment monitoring</li> <li>Emergency response team training and full-site evacuation drills</li> <li>Firefighting self-defense team reporting</li> <li>Infrared inspections</li> </ul>
Annually	<ul style="list-style-type: none"> <li>Implementation of health protection programs (covering excessive workload, maternity protection, ergonomic hazards, and workplace violence)</li> <li>Formulation and execution of occupational health and safety management plans</li> <li>Execution of occupational safety self-inspections</li> <li>Annual employee health examinations</li> </ul>
Ad hoc	<ul style="list-style-type: none"> <li>Contractor management</li> <li>Accident investigation</li> <li>Verification of occupational safety certification/licenses</li> </ul>

## 5.4.4 Occupational Health and Safety Committee

In compliance with legal requirements, CyberTAN has established an “Occupational Safety and Health Committee,” chaired by a senior executive. The Committee comprises occupational safety and health personnel, department managers, supervisory staff, occupational safety-related engineering and technical personnel, medical professionals engaged in worker health services, and labor representatives—who hold at least one-third of the committee seats—at or above the level of occupational safety and health officers. The Committee convenes quarterly and serves as a vital communication and interaction platform between employees and the Company regarding occupational safety and health matters, helping ensure the effective implementation of all safety and health-related operations at the facilities.

## 5.4.5 Health Promotion

CyberTAN promotes employee health through pre-employment physical examinations, regular employee health check-ups, and initiatives aimed at understanding employees’ health status. These efforts are supported by appropriate job assignments, improvement of workplace conditions, and the implementation of health promotion activities. Certified by the Health Promotion Administration (Ministry of Health and Welfare) as a “Healthy Workplace” and has received the “Health Promotion Label.”

A dedicated breastfeeding (lactation) room has been established to support employees’ parenting needs at the workplace. This facility has been recognized by Hsinchu County as a “Family-Friendly Workplace Breastfeeding Room.”

Workplace Health Seminars during the Reporting period

3 sessions

Total participants: 52 person-times

On-site nurse

2 times/month

On-site physician

1 time/quarter

Special occupational health examinations during the reporting Period

98 persons

38 in-service employees; 60 pre-employment

Both Headquarter and MFG Site installed

AED

Partner hospitals for health check-ups

9 institutions

All are “Approved Medical Institutions for Labor Physical and Health Examinations”

Annual advanced health check-up subsidy

NTD 10,000

On-site health examinations during the reporting period

529 persons

The MFG Site provides on-site medical examination services. New employees and those reaching one year of service receive free health check-ups, with a 100% participation rate.

## 5.5 Social Impact

### • Disability Family Support Program

To assist families with disabled members, Eden Social Welfare Foundation has launched early intervention services, providing diverse therapeutic programs to help children catch up with their developmental milestones. While pursuing business growth, CyberTAN recognizes social hardships and actively contributes efforts in this area. Through the concept of a circular economy, employees voluntarily donate secondhand goods, which are sold at charity reuse markets. This initiative not only extends the lifecycle of various products but also educates employees on sustainability as a continuous and local practice. In the current year, the charity resale event raised a total of NTD 50,000, with all proceeds donated to Eden Social Welfare Foundation's Disability Family Support Program, contributing to building a better society.



### • Life Continuation Through Blood Donation

Blood donation helps alleviate the national blood shortage and promotes metabolism, reminding employees to maintain appropriate exercise and dietary habits for good health. Since 2008, CyberTAN has organized blood donation drives continuously for 14 years, except for a three-year interruption during the COVID-19 pandemic, demonstrating ongoing commitment to local communities.

During the reporting period, the Headquarter held three blood donation drives with 90 participants, donating a total of 139 units of blood (250cc per unit), equivalent to 34,750 cc, provided to the Taiwan Blood Foundation. The MFG Site also held three blood donation drives, with 149 participants each donating one unit per event, totaling 149 units (250cc per unit) or 37,250 cc, donated to the Bac Ninh Red Cross and the Vietnam National Institute of Hematology and Blood Transfusion. In total, CyberTAN employees donated 288 units of blood, positively impacting nearly one thousand lives worldwide and contributing to building resilience for life.



## 6 Appendix

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6.2	SASB Standards Index - Electronic Manufacturing Services & Original Design Manufacturing (SICS: TC-ES)	77
6.3	Taiwan Stock Exchange Sustainable Disclosure Index - Telecommunications Network Industry	78
6.4	Climate-Related Information of TWSE/TPEX Listed Company	78
6.5	Independent Assurance Statement	79

## 6.1 GRI Standards Content Index

Statement of use	CyberTAN has reported on the contents of the year 2024 in accordance with the GRI Standards. (Reporting period: January 1 to December 31, 2024)
GRI Standards version applied:	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

### General Disclosures

GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
The organization and its reporting practices				
2-1	Organizational details	1.1.1 Company Overview	6	
2-2	Entities included in the organization's sustainability reporting	About this Report	2	
2-3	Reporting period, frequency and contact point	About this Report	2	
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2-5	External assurance	About this Report	2	
Activities and Workers				
2-6	Activities, value chain and other business relationships	1.1 About CyberTAN, 2.1 Stakeholder Identification	6, 11	
2-7	Employees	5.3.1 Workforce Diversity	63	
2-8	Workers who are not employees	5.3.1 Workforce Diversity	63	
Governance				
2-9	Governance structure and composition	1.2.1 Sustainability Governance and Structure 3.2 Board of Directors and Functional Committees	8, 23	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 3)
2-10	Nomination and selection of the highest governance body	3.2.3 Nomination, Selection, and Composition of Governance Bodies	24	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 8)
2-11	Chair of the highest governance body	3.2.3 Nomination, Selection, and Composition of Governance Bodies	24	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 3)
2-12	Role of the highest governance body in overseeing the management of impacts	1.2.1 Sustainability Governance Structure 3.2.3 Nomination, Selection, and Composition of Governance Bodies	8, 24	
2-13	Delegation of responsibility for managing impacts	1.2.1 Sustainability Governance Structure	8	
2-14	Role of the highest governance body in sustainability reporting	1.2.1 Sustainability Governance Structure	8	
2-15	Conflicts of interest	3.2.4 Conflict of Interest Avoidance	24	
2-16	Communication of critical concerns	3.3.3 Grievance Mechanisms and Communication	27	
2-17	Collective knowledge of the highest governance body	3.2.5 Performance Evaluation and Board Training	25	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 24)
2-18	Evaluation of the performance of the highest governance body	3.2.5 Performance Evaluation and Board Training	25	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 16)
2-19	Remuneration Policy	5.2.1 Remuneration Policy	61	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 13)



## General Disclosures

GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
Governance				
2-20	Process to determine remuneration	5.2.1 Remuneration Policy	61	For details regarding the composition and operations of the Board of Directors, please refer to the Company's 2024 Annual Report (Section II: Corporate Governance Report, page 26)
2-21	Annual total compensation ratio			Due to confidentiality considerations, certain information is not disclosed.
Strategy, Policies and Practices				
2-22	Statement on sustainable development strategy	Chairman's Sustainability Statement	3	
2-23	Policy commitments	3.3.1 Business Integrity Policy 5.1.1 Human Rights and Risk Management Policy	26, 58	
2-24	Embedding policy commitments	3.3.1 Business Integrity Policy 5.1.1 Human Rights Policy and Risk Management	26, 58	
2-25	Processes to remediate negative impacts	3.3.3 Grievance Mechanisms and Communication 3.4.3 Business Continuity Planning	27, 31	
2-26	Mechanisms for seeking advice and raising concerns	3.3.3 Grievance Mechanisms and Communication	27	
2-27	Compliance with laws and regulations	3.3.4 Regulatory Compliance and Internal Controls	28	
2-28	Membership associations	1.1.4 Participation in Industry Associations	6	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	2.1 Stakeholder Identification	11	
2-30	Collective bargaining agreements	5.1.2 Labor Dialogue	60	The Headquarter does not have a labor union; labor-management communication is conducted through regular labor-management meetings.

## Disclosures on Material Topics

GRI Index	GRI Disclosure	Corresponding Chapter	Page	Explanation
3-1	Process to determine material topics	2.2 Materiality Assessment	13	
3-2	List of material topics	2.2.4 Materiality Matrix and Approval Process	14	
3-3	Management Approach to Material Topics	2.3 Management Approach to Material Topics	15	
GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
Material Topics - Financial Performance				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	16	
GRI 201 Economic Performance	201-1 Direct economic value generated and distributed	3.1.1 Financial Performance	22	
	201-4 Financial assistance received from government	3.1.2 Tax Policy and Subsidies	22	



## Disclosures on Material Topics

GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
Material Topics - Corporate Governance				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	16	
GRI 205 Anti-Corruption	205-1 Operations assessed for risks related to corruption	3.3.1 Business Integrity Policy	26	
	205-2 Communication and training on anti-corruption policies and procedures	3.3.1 Business Integrity Policy; 3.3.2 Due Diligence and Training	26, 27	
	205-3 Confirmed incidents of corruption and action taken	3.3.1 Business Integrity Policy	26	
GRI 206 Anti-Competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti- trust, and monopoly practices	3.3.1 Business Integrity Policy	26	
Material Topics - Risk and Crisis Management				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	17	
GRI 2: General Disclosures	2-25 Processes to remediate negative impacts	3.3.3 Grievance Mechanisms and Communication 3.4.3 Business Continuity Planning	27, 31	
Material Topics - Customer Relationship Management				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	17	
GRI 418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.6.2 Quality Management	34	
Material Topics - Intellectual Property Management				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	18	
GRI 203-2: Indirect Economic Impacts	203-2 Significant indirect economic impacts	3.5 Intellectual Property Management	32	
Material Topics - Climate-related Risk Management				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	16	
GRI 201 Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	4.1.3 Climate Change Adaptation	43	
GRI 302 Energy	302-1 Energy consumption within the organization	4.1.2 Energy and Greenhouse Gas Management	40	
	302-3 Energy intensity	4.1.2 Energy and Greenhouse Gas Management	40	
GRI 305 Emissions	305-1 Direct (Scope 1) GHG emissions	4.1.2 Energy and Greenhouse Gas Management	40	
	305-2 Energy indirect (Scope 2) GHG emissions	4.1.2 Energy and Greenhouse Gas Management	40	
	305-3 Other indirect (Scope 3) GHG emissions	4.1.2 Energy and Greenhouse Gas Management	40	
	305-4 GHG emissions intensity	4.1.2 Energy and Greenhouse Gas Management	40	
	305-5 Reduction of GHG Emissions	4.1.2 Energy and Greenhouse Gas Management	40	
Material Topics - Green Products				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	19	
GRI 301 Materials	301-2 Recycled input materials used	4.4 Green Products	51	

## Disclosures on Material Topics

GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	4.5.3 Sustainable Supply Chain Risk Management	54	
GRI 416 Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	4.3.2 Hazardous Substances Management	50	
Material Topics - Hazardous Substances Management				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	19	
GRI 306 Waste	306-4 Waste diverted from disposal	4.2.1 Waste Management	48	
GRI 417 Marketing and Labeling	417-1 Requirements for product and service information and labeling	4.3.2 Hazardous Substances Management	50	
	417-2 Incidents of non-compliance concerning product and service information and labeling	4.3.2 Hazardous Substances Management	50	
	417-3 Incidents with non-compliance concerning marketing communications	4.3.2 Hazardous Substances Management	50	
Material Topics - Human Rights, Employee Rights, and Diversity & Inclusion				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	20	
GRI 401 Employment	401-1 New employee hires and employee turnover	5.3.2 Recruitment and Retention	65	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3.2 Recruitment and Retention	65	
	401-3 Parental leave	5.3.2 Recruitment and Retention	65	
GRI 405 Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	3.2.3 Nomination, Selection, and Composition of Governance Bodies 5.3.1 Workforce Diversity	24, 63	
	405-2 Ratio of basic salary and remuneration of women to men	5.2.1 Remuneration Policy	61	
GRI 406 Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	5.1.1 Human Rights and Risk Management Policy	58	
GRI 407 Freedom of Association and Collective Bargaining	407-1 Operational sites and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.1.1 Human Rights and Risk Management Policy	58	
GRI 408 Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	5.1.1 Human Rights and Risk Management Policy	58	
GRI 409 Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1.1 Human Rights and Risk Management Policy	58	
Material Topics - Occupational Safety and Health				
GRI 3: Material Topics	3.3 Management Approach to Material Topics	2.3.2 Management Approach to Material Topics	20	
GRI 403 Occupational Health and Safety	403-1 Occupational health and safety management system	5.4.1 Occupational Health and Safety Policy and Hazard Risk Assessment	67	
	403-2 Hazard identification, risk assessment, and incident investigation	5.4.1 Occupational Health and Safety Policy and Hazard Risk Assessment	67	
	403-3 Occupational Health Services	5.4.1 Occupational Health and Safety Policy and Hazard Risk Assessment	67	
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4.4 Occupational Health and Safety Committee	69	
	403-5 Worker training on occupational health and safety	5.4.2 Occupational Health and Safety Training	68	
	403-6 Promotion of worker health	5.4.5 Health Promotion	69	

## Disclosures on Material Topics

GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
GRI 403 Occupational Health and Safety	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4.1 Occupational Health and Safety Policy and Hazard Risk Assessment	67	
	403-8 Workers covered by an occupational health and safety management system	5.4.1 Occupational Health and Safety Policy and Hazard Risk Assessment	67	
	403-9 Work-related injuries	5.4.3 Occupational Injuries and Occupational Diseases	68	
	403-10 Work-related ill health	5.4.3 Occupational Injuries and Occupational Diseases	68	

## Other Material Topics Disclosure

GRI Index	Disclosure Item	Corresponding Chapter	Page	Explanation
GRI 202 Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	5.2.1 Remuneration Policy	61	
	202-2 Proportion of senior management hired from the local community	5.3.1 Workforce Diversity	63	
GRI 204 Procurement Practices	204-1 Proportion of spending on local suppliers	4.5.1 Local Procurement and Green Supply Chain	52	
GRI 207 Tax	207-1 Approach to tax	3.1.2 Tax Policy and Subsidies	22	
	207-2 Tax governance, control, and risk management	3.1.2 Tax Policy and Subsidies	22	
	207-3 Stakeholder engagement and management of concerns related to tax	3.1.2 Tax Policy and Subsidies	22	
	207-4 Country-by-country reporting	3.1.2 Tax Policy and Subsidies	22	
GRI 303 Water and Effluents	303-1 Interactions with water as a shared resource	4.2.2 Water Resource Management	49	
	303-3 Water withdrawal	4.2.2 Water Resource Management	49	
	303-4 Water discharge	4.2.2 Water Resource Management	49	
	303-5 Water consumption	4.2.2 Water Resource Management	49	
GRI 306 Waste	306-3 Waste generated	4.2.1 Waste Management	48	
GRI 308 Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	4.5.3 Sustainable Supply Chain Risk Management	54	
GRI 402 Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	5.1.2 Labor Dialogue	60	There have been no major operational changes that may significantly affect employee rights. Labor relations and other communications are maintained through regular meetings to ensure effective communication.
GRI 404 Training and Education	404-1 Average hours of training per year per employee	5.3.3 Talent Training	66	
	404-2 Programs for upgrading employee skills and transition assistance programs	5.3.3 Talent Training	66	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3.3 Talent Training	66	
GRI 413 Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	5.5 Social Impact	70	
GRI 414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	4.5.3 Sustainable Supply Chain Risk Management	54	
	414-2 Negative social impacts in the supply chain and actions taken	4.5.3 Sustainable Supply Chain Risk Management	54	

## 6.2 SASB Standards Alignment - Electronic Manufacturing Services & Original Design Manufacturing (SICS: TC-ES)

Sustainability Topics and Metrics					
Topic	Code	Metric	Unit	Explanation	Page
Water Management	TC-ES-140a.1	(1) Total water withdrawn, percentage in regions with High or Extremely High Baseline Water Stress (2) Total water consumed, percentage in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m <sup>3</sup> ), %	Operations are not located in water-stressed regions. Total water withdrawal: 24,761 thousand m <sup>3</sup> ; total water consumption: 6.97 thousand m <sup>3</sup>	49
Waste Management	TC-ES-150a.1	(1) Amount of hazardous waste generated from manufacturing (2) Percentage recycled	Metric tons (t), %	12,507 metric tons of hazardous waste generated; 100% physically treated and recycled	48
Labor Practices	TC-ES-310a.1	(1) Number of work stoppages (2) Total days idle	Number, Days	(1) No employee strikes or work stoppages occurred in 2024 (2) No idle days due to strikes or work stoppages in 2024	NA
Employee Working Conditions, Health and Safety	TC-ES-320a.1	(a) Direct employees and (b) Contract workers (1) Total Recordable Incident Rate (TRIR) (2) Near Miss Frequency Rate (NMFR)	Rate	(1) TRIR for full-time employees: 0.49, calculated per GRI 403-9 (2) NMFR for full-time employees: 0 * No contract workers	68
	TC-ES-320a.2	(1) Number of owned facilities (2) Percentage of owned and Tier 1 supplier facilities audited under RBA Validated Audit Process (VAP) or equivalent, by (a) total and (b) high-risk facilities	%	100% audited	54
	TC-ES-320a.3	(a) Priority non-conformance and (b) Other non-conformance: (1) Rate of non-conformance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent audit protocols, and (2) Associated corrective action implementation rates, broken down by (i) owned and (ii) Tier 1 supplier facilities	Rate	100% compliance	54
Product Lifecycle Management	TC-ES-410a.1	Weight of end-of-life products and electronic waste collected, and percentage recycled	Metric tons (t), %	The Company primarily operates as an OEM. Some e-waste is reported in compliance with regulations. Total reported: 2.187 metric tons, 100% physically recycled	48
Materials Sourcing	TC-ES-440a.1	Description of the management approach to risks associated with the use of critical materials	Descriptive analysis	Please refer to Section 4.5 Supply Chain Management	52

Activity Metrics			
Topic	Code	Unit	Explanation
Number of manufacturing facilities	TC-ES-000.A	Number	Headquarter, MFG Site
Facility footprint	TC-ES-000.B	Square meters (m <sup>2</sup> )	25,489.4 square meters (m <sup>2</sup> )
Number of employees	TC-ES-000.C	Number	Total global headcount: 1,127 employees

## 6.3 Taiwan Stock Exchange Sustainable Disclosure Index - Telecommunications Network Industry

No.	Indicator	Type	Annual Disclosure	Unit	Remarks
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Energy consumption: 3,283.2 GJ Purchased electricity: 100% Renewable energy: 0%	Gigajoules (GJ), Percentage (%)	
2	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 5,369 thousand cubic meters (m³) Total water consumption: 1,596 thousand cubic meters (m³)	Thousand cubic meters (m³)	
3	Weight of hazardous waste generated and recycling percentage	Quantitative	Hazardous waste: 2.18 metric tons (t) Recycling rate: 100%	Metric tons (t), Percentage (%)	
4	Description of occupational injury types, number of cases, and injury rates	Quantitative	1 recordable occupational injury during the reporting period; injury rate: 0.49	Rate (%), Number	Calculated in accordance with GRI 403-9
5	Disclosure of product lifecycle management, including weight of scrapped products and e-waste, and percentage recycled (Note 1)	Quantitative	The Company primarily operates as an OEM. Some e-waste is reported in compliance with regulations. Total reported: 2.187 metric tons, 100% physically recycled.	Metric tons (t), Percentage (%)	
6	Description of risk management related to the use of critical materials	Qualitative	Please refer to Section 4.5 Supply Chain Management	Not applicable	
7	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	None	Reporting currency	
8	Output of major products by product category	Quantitative	Communication products: 1,145 units	Thousand pieces	

Note 1: Includes sold scrap or other recycled materials; relevant explanations should be provided.

## 6.4 Climate-Related Information of TWSE/TPEX Listed Company

No.	Disclosure Item	Corresponding Chapter	Page Number
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities	4.1 Climate-related Risk Management	39
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term)	4.1 Climate-related Risk Management	39
3	Describe the financial impact of extreme weather events and transformative actions	4.1 Climate-related Risk Management	39
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system	4.1 Climate-related Risk Management	39
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described	4.1 Climate-related Risk Management	39
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks	4.1 Climate-related Risk Management	39
7	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified	Not Applicable	-
8	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2)	4.1.2 Energy and Greenhouse Gas Management	40



## 6.5 Independent Assurance Statement

Deloitte.

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### 會計師有限確信報告

建漢科技股份有限公司 公鑒：

建漢科技股份有限公司民國 113 年度永續報告書，業經本會計師針對建漢科技股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

### 確信標的資訊與適用基準

建漢科技股份有限公司所選定之績效指標（以下簡稱標的資訊）與適用基準，請詳附件一「確信項目彙總表」。

### 管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、全球永續性報告協會（Global Reporting Initiative, GRI）發布之通用準則、行業準則及主題準則、永續會計準則理事會（Sustainability Accounting Standards Board, SASB）準則編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

### 會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊（詳附件一）是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；
- 對標的資訊選取樣本進行檢查、驗算、重新執行、觀察及分析性程序等程序，以取得有限確信之證據。

### 先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

### 獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

### 確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

### 其他事項

本確信報告出具後，建漢科技股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所

會計師 郭文吉

郭文吉



中 華 民 國 114 年 8 月 14 日

附件一

確信項目彙總表

編號	的	資訊	對應章節	適用基準
1	地區	台灣	4.1.2 能源與溫室氣體管理	GRI 302-3: 2016 能源密度
	密度(mWh/員工數)	4.30		
	<ul style="list-style-type: none"> <li>能源密度涵蓋能源範圍為組織內部消耗之外購電力。</li> <li>能源密度計算之員工數為 2024/12/31 營運據點在職員工計算。</li> </ul>			
2	員工	報告期間台灣廠區發生 1 起輕微之非人為職業傷害事件，事件為員工下班時於停車場，遭流浪犬咬傷。	5.4.3 職業災害與職業病	GRI 403-9: 2018 職業傷害
	報告期間台灣廠區工時	406,344 小時		
	可記錄職業傷害	1 起		
	可記錄職業傷害比率	0.49		
	死亡與嚴重職業傷害事件與比率	0		
	非員工	報告期間台灣廠區非員工工作者工時		
		11,712 小時		
	死亡、嚴重職業傷害與可記錄職業傷害事件與比率	0		
	<ul style="list-style-type: none"> <li>工時為依主管機關規定，申報之「職業災害統計月報表」彙總資料，計算方式為：8 小時×每月人數×每月工作天數。</li> <li>死亡／嚴重／可記錄職業傷害比率計算=（死亡／嚴重／可記錄職業傷害人數÷工作總時數）×200,000。</li> <li>嚴重職業傷害定義為失能超過 6 個月。</li> <li>非員工工作者包含保全、清潔。</li> </ul>			

編號	的	資訊	對應章節	適用基準																																		
3	董事與獨立董事皆為 51 歲（含）以上 女性董事占比：57.1%；男性董事占比：42.9%		3.2.3 治理階層提名遴選與組成 5.3.1 員工多元化組成	GRI 405-1: 2016 治理單位與員工的多元化																																		
	<table><tr><th rowspan="3">類別</th><th colspan="2">性別</th><th colspan="3">年齡</th></tr><tr><th>女性</th><th>男性</th><th>30歲(含)以下</th><th>31至50歲(含)</th><th>51歲(含)以上</th></tr><tr><th>比例</th><th>比例</th><th>比例</th><th>比例</th><th>比例</th></tr><tr><td>非管理職</td><td>38.8%</td><td>61.2%</td><td>22.4%</td><td>58.2%</td><td>19.4%</td></tr><tr><td>管理職</td><td>30.6%</td><td>69.4%</td><td>-</td><td>77.8%</td><td>22.2%</td></tr><tr><td>高階管理職</td><td>-</td><td>100.0%</td><td>-</td><td>45.5%</td><td>54.5%</td></tr></table>				類別	性別		年齡			女性	男性	30歲(含)以下	31至50歲(含)	51歲(含)以上	比例	比例	比例	比例	比例	非管理職	38.8%	61.2%	22.4%	58.2%	19.4%	管理職	30.6%	69.4%	-	77.8%	22.2%	高階管理職	-	100.0%	-	45.5%	54.5%
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員工人數為截至 2024/12/31 實際於台灣廠區工作之在職員工。																																						
高階管理職為副處長職級以上之主管；管理職為課長至資深經理職級之主管。																																						
2024 年度聘用 1 名身心障礙員工，佔非管理職員工 0.6%。																																						
4	要求所有自有品牌產品揭露產品名稱、製造商資訊、產品內容及有害成分、電信審驗標誌、安全與環境衝擊警告標語、使用安全以及清除廢棄回收等資訊。		4.3.2 有害物質管理程序	GRI 417-1: 2016 產品和服務資訊與標示的要求																																		
5	(1) 關鍵原物料風險識別與評估	建漢每年進行關鍵原物料風險評估，參考責任礦產倡議 RMI 提供之資料與治煉廠合規名單，委由第三方盡職調查並將評估結果作為篩選供應商依據。	4.5 供應鏈管理	SASB TC-ES-440 a.1 與關鍵材料之使用有關之風險管理之描述																																		
	(2) 建立責任礦產管理制度	我們要求供應商依循 OECD 指南與 RMI 標準，導入礦產盡職調查制度，包括： • 建立原材料追溯組織與年度循環； • 新供應商須簽署《社會責任與環保承諾書》，並承諾不採購來自衝突或高風險地區之礦產。 • 與新供應商簽署《RBA 行為準則》並定期更新其版本遵循情形。																																				
	(3) 執行年度盡職調查	建漢每年執行一次衝突礦產調查，調查範圍涵蓋： 使用 CMRT(Conflict Minerals Reporting Template)與 EMRT(Extended Minerals Reporting Template)進行資料申報，收集物料中六項高風險礦物的使用情形，來源國與治煉廠名單。																																				

編號	的	資訊	對應章節	適用基準
(4)	第三方風險驗證程序	<ul style="list-style-type: none"> <li>風險篩選：辨識涉及高風險礦產之供應商及料號；</li> <li>資料比對：將供應鏈資訊與 RMI、CAHRA 等國際資料庫比對；</li> <li>來源驗證：確認治煉廠是否符合規模標準與不涉入高風險地區。</li> <li>若發現供應商未符合責任礦產保證，進行溝通並依改善狀況考量是否停止供應商交易。</li> </ul>		



