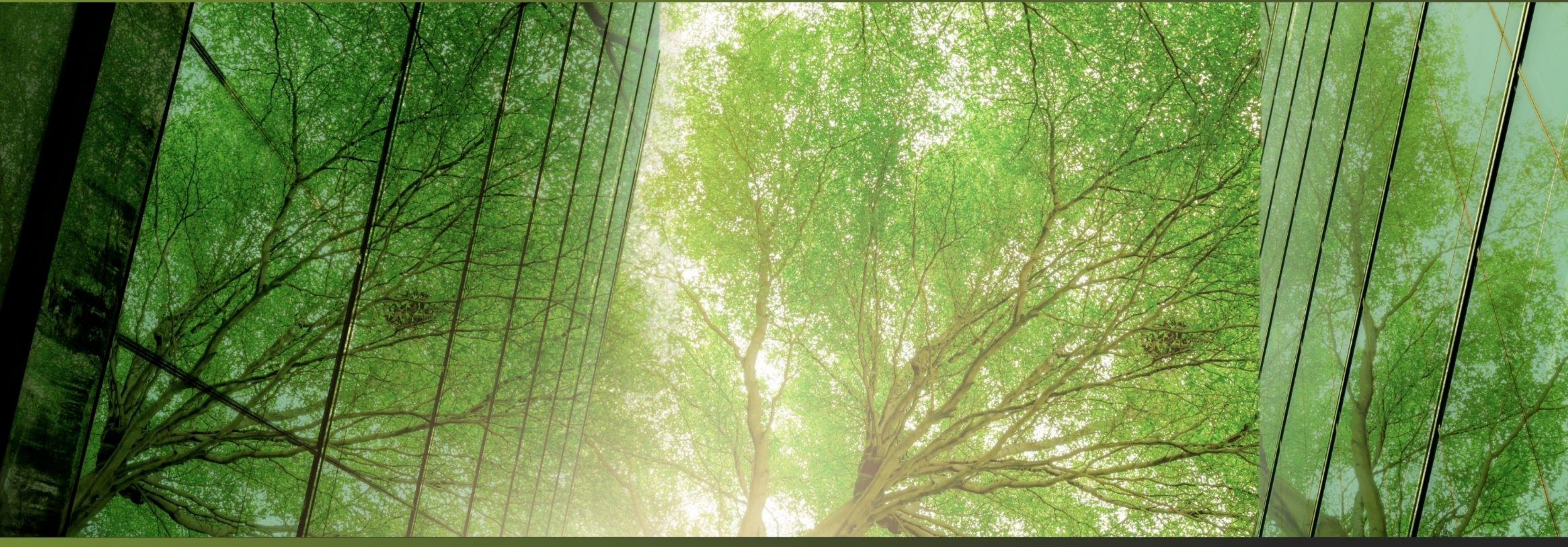

Climate and Nature-Related Financial Disclosures Report

2024

Content

About This Report

Compliance Statement

CyberTAN Technology, Inc. (hereinafter referred to as CyberTAN or the Company) follows the "Regulations Governing the Preparation and Filing of Annual Reports by Public Companies" and the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards (hereinafter referred to as "IFRS Sustainability Disclosure Standards") recognized by the Financial Supervisory Commission. It adopts the frameworks of the Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD) to disclose the Company's climate and nature-related information across the four core pillars of "Governance," "Strategy," "Risk Management," and "Metrics and Targets" concerning climate and natural resource issues.

Report Structure

This report aims to disclose the risks and opportunities of climate change and natural resources on the Company's impact. In addition to performing an analysis of the financial impact of climate scenarios, it also elaborates on the Company's strategies and actions formulated to address relevant risks and opportunities, thereby responding to stakeholders' concerns on climate change issues. Through this report, CyberTAN hopes that stakeholders will fully understand the Company's mechanism for managing climate and nature-related risks and opportunities. It discloses the concrete impacts on the business model, value chain, strategic decisions, financial position, and operating performance, as well as the management and implementation of climate metrics and targets

In addition to following the aforementioned standards and industry guidelines for management, the Company also discloses relevant cross-industry metrics, including Greenhouse Gas Emissions (GHG), climate-related transition risks, climate-related physical risks, climate-related opportunities, internal carbon pricing, climate governance performance linked remuneration, and biodiversity and natural resource management.

Application of Exemption Clauses

The FSC allows listed and over-the-counter companies to apply the exemptions provided by the transitional provisions in paragraphs E3 and E5 to E6 of IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" (hereinafter referred to as IFRS S1) and paragraphs C3 to C5 of IFRS S2 "Climate-related Disclosures" (hereinafter referred to as IFRS S2). The exemptions applied by the Company this year in accordance with the transitional provisions and other regulations of the IFRS Sustainability Disclosure Standards can be found in Appendix 8.5, Application of Exemption Clauses.

Reporting Period

From January 1, 2024 to December 31, 2024, with some information covering continuous implementation results in 2025.

Reporting Boundary

This report covers CyberTAN as the reporting entity, focusing mainly on the Taiwan Hsinchu Operations Headquarters and the Vietnam Manufacturing Center. Some content is disclosed based on the level of material impact, including the US and China offices.

Disclosure Channels

This report is published in Chinese and English versions and is available for download in the Sustainability section of the CyberTAN official website.

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1. Overview and Executive Summary

Overview

Against the backdrop of intensifying climate change, the global economy, society, environment, and natural resources are facing significant challenges. Frequent and severe extreme weather events have made "climate change" and "biodiversity" issues of high global concern.

CyberTAN fully recognizes the significant impact of climate change and environmental variation on corporate operations and decision-making. Therefore, it implements the identification and management of climate-related risks and opportunities to enhance operational resilience and exert a positive influence. Simultaneously, the Company works hand-in-hand with partners across its value chain to collectively move towards low-carbon development.

The Company responds to the goals of the Paris Agreement by formulating the "Environmental Protection Policy" to promote an environmentally sustainable and circular economy business model. Building on this foundation, it addresses the threats of climate change through two major strategies: Mitigation and Adaptation. Mitigation focuses on reducing greenhouse gas emissions at the source to slow the continuous worsening of climate change. Adaptation focuses on responding to already occurred or predictable climate-related physical disasters.

Executive Strategy Summary

CyberTAN is committed to promoting climate transition actions, planning concrete measures, and implementing them year by year. The Company sets 2025 as the base year and is committed to a long-term goal of reducing carbon emissions by 42% by 2030 and achieving net-zero emissions by 2050.

In terms of management mechanisms, CyberTAN has obtained third-party ISO14064-1 greenhouse gas inventory verification for two consecutive years. In 2024, it assisted a client in obtaining third-party ISO14067 Product Carbon Footprint verification, and in 2025, it proactively participated in the CDP Carbon Disclosure. Subsequently, it will proceed with carbon reduction in accordance with the Science Based Targets initiative (SBTi), demonstrating the Company's concrete commitment to climate change issues.

Regarding renewable energy, the rooftop solar power generation equipment at the Taiwan plant was completed in 2023, generating 130,369 kWh in 2024. Renewable energy procurement is scheduled for 2026. The new factory in Bac Giang Province, Vietnam, also includes solar power facilities in its planning and the evaluation of Renewable Energy Certificates (RECs), continuously expanding the proportion of renewable energy use.

In terms of carbon reduction performance, the Scope 1 and 2 greenhouse gas intensity for 2023 was 6.26 (tCO_2e/employee) which decreased to 4.65(tCO_2e/employee) in 2024. Even with the expanded inventory boundary in 2024 to include US and China offices, the overall emission intensity still decreased by 25.7% compared to the previous year, specifically demonstrating the effectiveness of the carbon reduction measures.

In terms of value chain and natural resources, the Company collaborates with supply chain partners to promote sustainable actions. It organized two training sessions on green electricity usage for suppliers (with a cumulative 254 participants). Furthermore, it plans to issue the "Biodiversity and Forest Protection Commitment" in the first quarter of 2025 to launch a series of actions concerning natural resources.

2. Governance

2.1 Governance Structure and Reporting Mechanism

The Company's sustainability and climate governance structure is centered on the Board of Directors as the highest decision-making and supervisory body, responsible for reviewing and guiding the Company's management of climate-related risks and opportunities. The Sustainability Committee is established under the Board of Directors, tasked with assisting the Board in fulfilling its sustainability governance responsibilities. These responsibilities include supervising climate issue governance performance, goal setting and achievement status, progress of sustainability management programs, operation of risk management mechanisms, carbon management strategies, and outcomes of climate change risk and opportunity identification. The Sustainability Committee regularly reports significant sustainability performance to the Board of Directors. The Board of Directors also reviews relevant results through quarterly and annual meetings, ensuring that climate-related issues receive adequate attention and decision-making is implemented at the highest level of company management.

To strengthen issue management and cross-departmental collaboration, an ESG Working Group has been established, divided into three major areas: Environmental Sustainability, Social Participation, and Corporate Governance. Among these, the Environmental Sustainability Working Group is responsible for communicating climate issues with internal and external stakeholders and formulating response measures and execution strategies based on the identified climate-related risks and opportunities. This group annually reviews the emission performance of each plant based on the inventory results of Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, and reports the relevant progress quarterly to the Sustainability Committee and the Board of Directors. Concurrently, it discloses climate targets, management metrics, and their achievement status externally, demonstrating the Company's transparency and accountability in climate governance.

Climate Governance Roles and Responsibilities Table

Organization	Responsibilities	Discussion Frequency
Board of Directors	Oversees the management of climate and biodiversity issues and confirms the achievement status of climate-related goals.	Quarterly - Board of Directors meetings.
Sustainability Committee	The Sustainability Committee participates in supervising and managing the Company's performance and risk management on climate and biodiversity issues, makes decisions, and continuously promotes the consideration of climate issues, risks, opportunities, and stakeholder opinions when the Board of Directors resolves important matters.	• At least once a year - Sustainability Committee meetings, • Non-scheduled meetings are convened as needed.
Sustainability Development Office	Management is led by the Vice President of the Sustainability Development Office, which is responsible for identifying the Company's overall climate risks and opportunities and biodiversity, considering the characteristics of the local communities where operating sites are located, and regularly tracking and evaluating the progress and effectiveness of implementation to formulate response strategies and report to the Committee It supervises the implementation of sustainability matters and performs annual information disclosure in accordance with the Company's "Operation Procedures for the Preparation and Verification of Sustainability Reports".	• Quarterly - Report on climate-related progress to the Board of Directors. • Annually - Issue the Climate and Nature-Related Financial Disclosure Report. • Non-scheduled meetings are convened as needed.
Environmental Working Group	Implements risk and opportunity management measures for climate change and natural resources, and coordinates communication with internal and external stakeholders.	• Non-scheduled meetings are convened as needed.

2.2 Climate Governance and Management Capability

Governance Level and Climate Training

In response to the sustainable development of the enterprise, society, and environment, and to keep abreast of trends in risk control and corporate governance, CyberTAN held various advanced training courses for Board members on an unscheduled basis in 2024, encouraging their participation in sustainability-related training. In 2024, directors and independent directors collectively participated in 4 courses, accumulating 12 hours. The content covered specialized training on topics such as "Sustainable Net-Zero," "ESG Strategy," and "Transition Risk Trend Analysis," to enhance the Board members' ability to respond to climate issues. Furthermore, members of the Sustainability Committee possess sustainability expertise and relevant certifications.

Management Level and Employee Training

In addition to training at the governance level, CyberTAN also values the enhancement of professional capabilities at the implementation level. In 2024, utilizing internal and external lecturer resources, 19 sustainability-related training courses were held, with a cumulative participation of 110 person-times and a total training duration of 485.5 hours. The training scope covered all management levels and staff-level employees at the Vietnam Manufacturing Center.

Annual Climate Governance Promotion

CyberTAN actively deepens its climate governance mechanism, with the Board of Directors regularly reviewing and approving significant sustainable development proposals. The Company adopts a top-down, comprehensive promotion model, encompassing four major aspects: strategy planning, practical implementation, external cooperation, and transparent information disclosure, ensuring the definite implementation and continuous progress of various climate change response measures.

2024 Board of Directors Climate Training

Date	Course Name	Organizer	Hours	Target
01/19	Remuneration and ESG Performance System Design for Senior Executives	Taiwan Corporate Governance Association	3	Independent Director
09/04	Net-Zero Carbon Emission Advocacy Meeting	Taiwan Corporate Governance Association	3	Director
12/05	How to Implement Corporate Sustainable Development	The Allied Association For Science Park Industries	3	Independent Director
12/23	Corporate Sustainable Development and ESG, SDGs Action Plan and Strategy Formulation	Taiwan Project Management Association	3	Director

Sustainability Committee Members' Relevant Expertise

Title	Name	Sustainability Expertise
Independent Director	Liu, Hui-Chun	Legal compliance and governance resilience, strengthening organizational sustainability governance maturity.
Chairman	Lee, Gwong-Yih	Low-carbon transition and net-zero roadmap strategy, promoting corporate sustainability governance refinement.
Director	Oyang, Raoul	Stakeholder governance and sustainability strategy integration, enhancing sustainability management effectiveness

Sustainability Committee Members' Relevant Professional Certificates

Title	Name	Sustainability Certifications
Chairman	Lee, Gwong-Yih	BSI - Carbon Reduction and Pathway to Net-Zero
Director	Oyang, Raoul	BSI - Corporate Sustainability ESG Strategy Planning

2024 Summary of Important Climate-Related Proposals Reviewed by the Board of Directors

Category	Proposal Content	Key Point
Carbon Management	ISO14064 Organizational Carbon Inventory Report and Verification Planning	• **Q1 2024**: Implemented internal personnel training before ISO14064 verification, with a total of 35 participants from Taiwan and Vietnam plants, averaging 24 hours of training per person. • **Q3 2024**: Completed the organizational greenhouse gas inventory for the Taiwan plant and obtained the third-party verification statement.
Carbon Management	ISO Environmental Series Verification Planning (ISO14001, ISO50001, ISO14067)	• **Q2 2024**: Assisted a client in conducting "Cradle-to-Gate" ISO14067 Product Carbon Footprint inventory and obtaining third-party verification, demonstrating experience and capability in implementing product carbon footprint.
Information Disclosure	Progress Report on Climate-related Financial Disclosures (TCFD) Report Implementation	• **Q3 2024**: Selected for the Science Park Bureau's free TCFD guidance project and proposed a roadmap for the compilation of the annual report.
Information Disclosure	Annual Sustainability Report Resolution	• **Q3 2024**: The annual sustainability report was approved by the Board of Directors in accordance with the Company's "Operation Procedures for the Preparation and Verification of Sustainability Reports". • **Q4 2024**: Proposed six new annual sustainability work plans, including: low-carbon roadmap, low-carbon products, friendly community, community co-prosperity, operational resilience, and green investment.
Information Disclosure	Amendment to "Operation Procedures for the Preparation and Verification of Sustainability Reports"	• **Q1 2024**: Amended the Company's "Operation Procedures for the Preparation and Verification of Sustainability Reports" in accordance with the letter from the FSC Letter No. 1130330523, dated January 24, 2024.
Information Disclosure	EcoVadis Rating Improvement Tracking Plan	• **Q1 2024**: EcoVadis improvement plan, and the signing of the Responsible Business Alliance (RBA) Code of Conduct was completed.
ESG Performance to Remuneration	Performance Target Setting and Linkage	• **Q4 2024**: Proposed the inclusion of ESG non-financial performance indicators into the performance assessment of the Company's management and the Board of Directors, serving as the basis for calculating remuneration. This aims to strengthen the commitment and implementation of sustainability goals by the management through specific quantitative indicators and external evaluation results. • The ESG performance consideration indicators for each responsible unit include: ISO series verification, Sustainability Report and Climate Change Report and assurance, ESG external evaluation, carbon reduction targets, and other indicators, totaling 20% of the weight.

Linkage of Non-Financial Performance to Remuneration

To strengthen the implementation of Corporate Social Responsibility, promote environmental, social, and corporate governance development, ensure that the compensation system for senior executives aligns with the Company's sustainable operation goals, and incentivize the management team to achieve sustainability performance targets, the Company has formally incorporated ESG performance into the performance evaluation and compensation considerations for senior executives.

The compensation structure for senior executives includes:

- Fixed salary
- Annual bonuses (paid according to performance appraisal results)
- Long-term incentives (such as restricted stock or other equity plans)

Performance-Linked Indicators

ESG performance indicators have been integrated into the annual performance appraisal system for senior executives, serving as a critical basis for the disbursement of annual bonuses and long-term incentives. Through quantifiable metrics and external assessment results, we strengthen the management team's commitment to and implementation of sustainable development goals.

ESG Performance Indicator	Weight	Description
ISO Series Certifications	20%	Achieve extensive certifications for new plants in 2025 in response to customer and operational requirements.
Sustainability and Climate Change Reports & Assurance		Publish Sustainability Reports in compliance with GRI Standards; obtain external assurance for the first year.
External ESG Ratings		Includes performance improvements in Corporate Governance Evaluations, CDP, or Ecovadis ratings.
Carbon Reduction Goals		Includes Greenhouse Gas (GHG) inventory, promotion of energy-saving/carbon-reduction projects, and SBTi commitment
Other		Strategic adjustment and flexible policy formulation in response to international trends.

3. Strategy

Following the increasing severity of global climate change, the environmental impact caused by extreme weather is becoming more pronounced, and CyberTAN deeply recognizes the importance of climate-related risks and opportunities to sustainable operation. Company adopts a forward-looking strategic planning approach, identifies relevant climate opportunities and risks, and formulates management guidelines to systematically manage climate change, thereby actively responding to stakeholders' concerns on climate issues. This chapter will elaborate on the specific practices of Company in identifying climate change risks and opportunities.

3.1 Climate Risk and Opportunity Identification Process

CyberTAN follows the four core frameworks of TCFD—Governance, Strategy, Risk Management, and Metrics & Targets—for climate-related information disclosure. Through the Sustainability Committee and various working groups, Company collects and analyzes relevant issues and trends, and regularly evaluates the materiality and potential financial impact of risks and opportunities to identify climate-related risks and opportunities. For material issues, Company formulates corresponding strategies and management guidelines, and adopts the PDCA cycle mechanism to promote various action plans, ensuring the comprehensiveness and timeliness of risk control.

In terms of the scope of risk assessment, Company divides it into short-term (within 2 years), medium-term (2–6 years), and long-term (more than 6 years) intervals. Company comprehensively considers the current status of various operational units and departments, assesses the likelihood of occurrence and the degree of impact of climate issues, and then formulates response measures covering the operational end and the value chain.

In addition, Company has incorporated climate change risks into long-term operational management, utilizing the TCFD framework to grasp international regulatory trends and market development dynamics, actively expanding its influence on the supply chain, and implementing review and management mechanisms. At the same time, Company promotes carbon reduction plans and energy efficiency improvements, strengthens operational resilience, and practices sustainable climate governance.

Step-by-Step Identification Process

Step 01 Collect Issues：List climate-related risks and opportunities.

- The ESG working group refers to the disclosure themes of "IFRS S2 Implementation Guidance on Sector-Specific Disclosures—Electronic Manufacturing Service and Original Design Manufacturing" and considers their applicability, international trends, and climate-related issues actually encountered internally to compile and categorize relevant climate risks and opportunities.

Step 02 Identify Impact：Evaluate the materiality of risks/opportunities.

- For the year 2025, Company compiled 8 climate opportunities and risks, which were distributed to the heads of various departments of Company via a questionnaire, with 26 responses covering 11 departments.
- Company conducts materiality identification based on the "likelihood" of the issue's occurrence and the "degree of impact" on financial consequences, thereby screening and prioritizing risks and opportunities for priority management. At the same time, Company evaluates the impact on various operational sites, addressing the anticipated carbon price under the 2050 net-zero emission scenario and the stated policy scenario.

Step 03 Formulate Strategy：Develop corresponding strategies for material risks and opportunities.

- For the material risks and opportunities identified, Company further formulates corresponding strategies and specific measures, and sets management metrics and targets.

Step 04 Monitor Management：Monitor risks and opportunities following the PDCA principle.

- Continuous monitoring and management are followed according to the PDCA principle, with regular reviews and improvements to ensure the appropriateness of strategies and execution effectiveness.

3.2 Climate Risk and Opportunity Assessment Results

CyberTAN uses a risk assessment matrix, dividing the "degree of impact" and "likelihood of occurrence" into five levels (low to high), assigning weights from 1 to 5, respectively. By multiplying the two, Company precisely identifies the priority ranking of climate risks and opportunities' materiality.

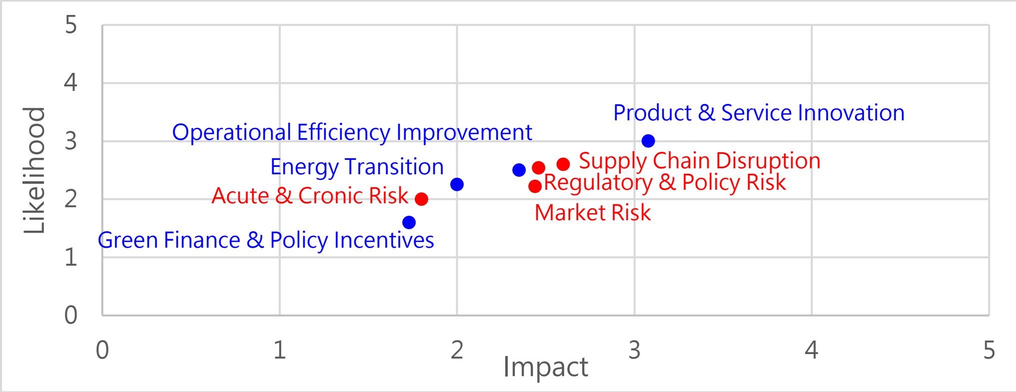
During the assessment process, Company also comprehensively considers the degree of stakeholder concern, the characteristics of each operational site, and the overall economic situation.

Key Focus Area

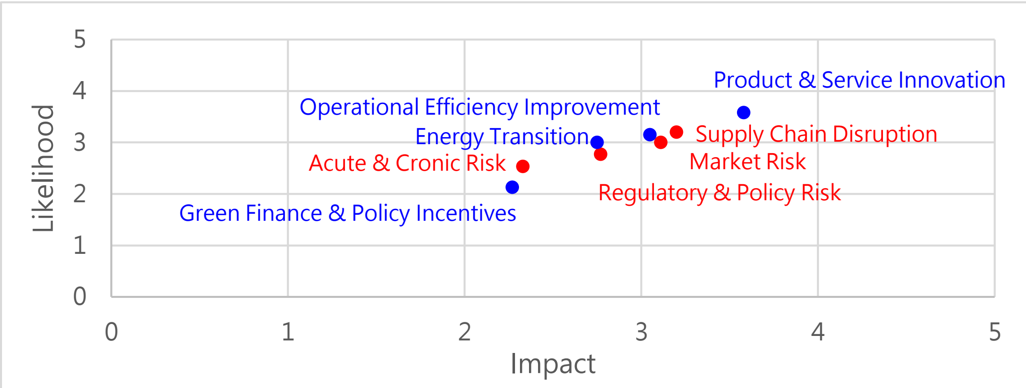
- **Risks :**
  - **Supply Chain Disruption**:
    Impact from climate events and carbon tariffs.
  - **Regulatory and Policy Risk**:
    Stricter carbon pricing and energy efficiency standards.
  - **Market Risk**:
    Pressure from green supply chains and impact on brand reputation.
  - **Acute and Chronic Risks**:
    Extreme weather events and long-term climate change.
- **Opportunities :**
  - **Product and Service Innovation**:
    Developing low-carbon, highly efficient, and resilient green products.
  - **Operational Efficiency Improvement**:
    Reducing operating costs through energy saving and carbon reduction.
  - **Energy Transition**:
    Adopting renewable energy to accelerate towards the net-zero goal.
  - **Green Finance and Policy Incentives**:
    Obtaining sustainable development funds and policy support.

In terms of governance mechanisms, the assessment results are implemented by the respective responsible management units for risk control, and the Sustainability Development Office is responsible for overall coordination and compilation. The Sustainability Committee undertakes the responsibility of strategy formulation and supervision, regularly reporting execution progress to the Board of Directors, ensuring the effective operation of the risk management mechanism.

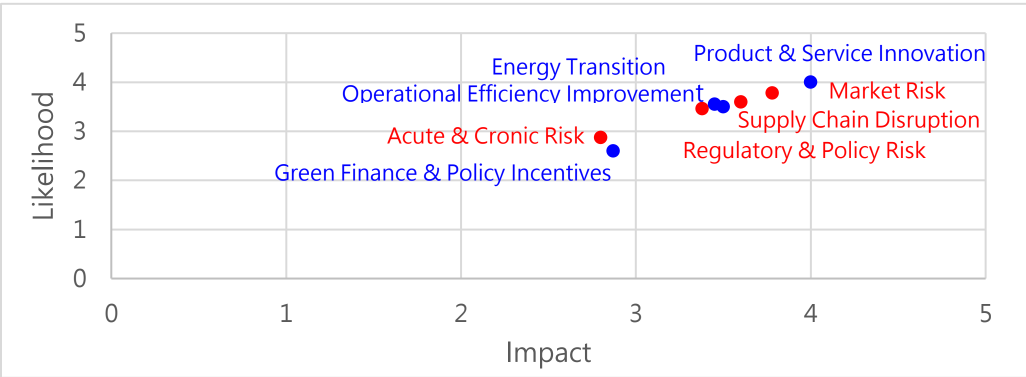
- Short-term



- Medium-term



- Long-term



Evaluation Results Explanation

Observation from the short- term, medium- term, and long-term matrices shows that the Company faces risks centered on regulations and policies, energy transition, and market changes across all three periods, and their degree of impact is generally in the medium to high range, indicating the continuity and accumulation of external environmental changes. In the short term, issues such as acute and chronic climate risks, regulatory updates, and supply chain disruptions still have an immediate impact, forcing the enterprise to accelerate the adjustment of its response procedures. Entering the medium term, changes in market structure, fluctuations in energy prices, and the tightening of policy requirements transform the risks into higher structural challenges, particularly in low-carbon transition and supply chain resilience. The long-term trend is even more clearly leaning toward "institutionalized risks" and "transition risks," including mandatory sustainability disclosures, carbon pricing mechanisms, and global supply chain restructuring, which subject the enterprise to higher compliance pressure and increased costs.

On the opportunity side, all three periods present long-term benefits such as Operational Efficiency Improvement, Product and Service Innovation, and Energy Transition, and the degree of impact and importance rises period by period. This suggests that if an enterprise invests early in low-carbon technology, improves energy use efficiency, adopts digital management, and develops sustainable products, it has the opportunity to establish a competitive advantage in the future market. Overall, the common trend in the external environment points to: risks concentrated in policy and transition, and opportunities concentrated in efficiency and innovation. The ability to differentiate will become the key for enterprises to win in the competition for sustainability.

Facing increasingly prominent regulatory and policy changes, the Company needs to establish a compliance management mechanism, which includes proactively tracking domestic and foreign sustainability regulations, carbon border adjustments, and supply chain responsibility requirements, and incorporating them into internal governance processes to reduce long-term policy risk. Furthermore, strengthening supply chain management and resilience assessment, and implementing a supply chain Business Continuity Plan (BCP) and alternative material planning, can reduce disruption impacts caused by market volatility, material shortages, and transnational policy adjustments. At the operational level, the Company can enhance efficiency through energy saving and carbon reduction, process automation, and data-driven management to cope with the challenges of energy transition and rising costs. At the same time, it should actively develop green service application software to transform sustainability demands into innovative business opportunities.

Climate-Related Risks and Opportunities Identification Table

<table>
<tr><th colspan="6">Risk 1</th></tr>
<tr><td>Category</td><td>Regulatory/ Technology</td><td>Item</td><td colspan="3">Carbon Pricing of GHGs, Stricter Sustainability Regulations, Energy Efficiency Standards</td></tr>
<tr><td>Financial Impact</td><td>・Taxes and Penalties
・Decrease in Orders</td><td>Value Chain Impact</td><td colspan="3">・Own Operations (All Sites)</td></tr>
<tr><td>Description</td><td colspan="5">Stringent global sustainability regulations impose compliance pressure on the Company, and upstream suppliers, if subject to carbon fees, may pass on costs. Higher product energy efficiency standards require compliance with domestic and international energy labels or standards; failure to meet standards may lead to market entry barriers or market loss.</td></tr>
<tr><th colspan="6">Identification</th></tr>
<tr><th colspan="2">Short-term</th><th colspan="2">Medium-term</th><th colspan="2">Long-term</th></tr>
<tr><th>Likelihood</th><th>Impact</th><th>Likelihood</th><th>Impact</th><th>Likelihood</th><th>Impact</th></tr>
<tr><td>Medium-Low</td><td>Medium</td><td>Medium</td><td>Medium</td><td>Medium</td><td>Medium</td></tr>
<tr><th colspan="6">Response Strategy</th></tr>
<tr><td colspan="6">To address the carbon pricing of GHGs, implement an internal carbon pricing mechanism using a shadow price model, based on the NT$300 per metric ton rate set by Taiwan's Ministry of Environment, internalizing external costs. Additionally, the new Vietnam plant invested over NT$50 million to set up an energy management system, IT energy-saving equipment, and circulation systems to improve product manufacturing energy consumption. The Taiwan plant invested over NT$7 million to optimize high-energy-consuming equipment.</td></tr>
</table>

<table>
<tr><th colspan="6">Risk 2</th></tr>
<tr><td>**Category**</td><td colspan="2">Market/ Reputation</td><td>**Item**</td><td colspan="2">Green Supply Chain Pressure and Brand Reputation</td></tr>
<tr><td>**Financial Impact**</td><td colspan="2">・Increase in Operating Costs
・Loss of Goodwill / Reputation / Investment Capital Risk</td><td>**Value Chain Impact**</td><td colspan="2">・Supply Chain
・Own Operations (All Sites)</td></tr>
<tr><td>**Description**</td><td colspan="5">Global corporate clients increasingly incorporate sustainability into procurement standards, demanding carbon footprint data from suppliers and even setting carbon reduction targets. In the trend of increasing climate issue attention, failure to demonstrate proactive climate action may lead to investors, customers, and the public viewing the Company as lacking environmental responsibility, affecting brand image and investment evaluation.</td></tr>
<tr><th colspan="6">Identification</th></tr>
<tr><th colspan="2">Short-term</th><th colspan="2">Medium-term</th><th colspan="2">Long-term</th></tr>
<tr><th>Likelihood</th><th>Impact</th><th>Likelihood</th><th>Impact</th><th>Likelihood</th><th>Impact</th></tr>
<tr><td>Medium-Low</td><td>Medium-Low</td><td>Medium</td><td>Medium</td><td>Medium-High</td><td>Medium-High</td></tr>
<tr><th colspan="6">Response Strategy</th></tr>
<tr><td colspan="6">Enhance organizational GHG inventory capabilities and assist customers in completing product ISO 14067 certification. Introduce the product life cycle concept into self-owned products to reduce the negative impact of the product life cycle on the environment. All product materials are 100% compliant with RoHS, REACH hazardous substance standards, and conflict mineral prohibition regulations, and 100% compliant with the WEEE Directive. For packaging, 100% recyclable packaging is used, with outer boxes made of 100% recyclable paper pulp. Additionally, the recyclability of all parts for own-brand switches is over 90%.</td></tr>
</table>

Risk 3					
Category	Market/ Reputation		**Item**	Supply Chain Disruption Risk	
Financial Impact	· Decrease in Operating Revenue · Increase in Procurement Costs		**Value Chain Impact**	· Own Operations (All Sites) · Customers	
Description	Global supply chains are affected by climate events (e.g., drought, flood, typhoon), leading to key component supplier shutdowns or transport blockages, resulting in parts shortages, cost increases, and production delays.				
Identification					
Short-term		**Medium-term**		**Long-term**	
Likelihood	**Impact**	**Likelihood**	**Impact**	**Likelihood**	**Impact**
Medium	Medium	Medium	Medium	Medium-High	Medium-High
Response Strategy					
Provide climate-related training to the supply chain to enhance suppliers' climate risk adaptation capabilities, with a total of 258 suppliers participating in training in 2024. Furthermore, utilize the supplier ESG digital management platform to track suppliers' climate risk adaptation capabilities.					

Risk 4					
Category	Physical		**Item**	Extreme Weather Events and Climate Change	
Financial Impact	· Damage to Capital Goods · Increase in Operating Costs		**Value Chain Impact**	· Own Operations (All Sites) · Customers	
Description	Climate change leads to acute risks and extreme weather events (e.g., typhoons, floods, temperature increases) that damage equipment or the supply chain, causing direct impact on operations.				
Identification					
Short-term		**Medium-term**		**Long-term**	
Likelihood	**Impact**	**Likelihood**	**Impact**	**Likelihood**	**Impact**
Medium-Low	Medium	Medium	Medium	Medium	Medium
Response Strategy					
Use IPCC AR6 SSP for climate risk scenario analysis, combined with WRI mapping data to analyze flooding, monitoring the potential impact of extreme weather on the Company's operations. Implement a Business Continuity Plan (BCP) to reduce the negative impact of operational disruption.					

Climate Opportunities

Opportunities 1					
Item	Product and Service Innovation				
Financial Impact	· New Revenue Streams · Increase in Operating Revenue		**Value Chain Impact**	· Supply Chain · Customers	
Description	Develop low-carbon, efficient, and resilient green products to meet market demand, attract customers who value sustainability, open new markets, and gain an advantage in government or corporate green procurement.				
Identification					
Short-term		**Medium-term**		**Long-term**	
Likelihood	**Impact**	**Likelihood**	**Impact**	**Likelihood**	**Impact**
Medium	Medium	Medium-High	Medium-High	Medium-High	Medium-High
Response Strategy					
Reduce process GHG emission intensity by installing energy monitoring equipment and replacing low-energy-consuming equipment, thereby lowering the carbon footprint of contract manufacturing clients' products. Self-owned products use fanless design and utilize AI to automatically regulate user consumption to reduce equipment energy consumption, and 100% of the cushioning material and packaging are eco-friendly.					

Opportunities 2					
Item	Operational Efficiency Improvement				
Financial Impact	· Decrease in Operating Costs		**Value Chain Impact**	· Own Operations · Customers	
Description	Reducing energy consumption can not only directly decrease electricity expenses but also reduce the future carbon fee burden.				
Identification					
Short-term		**Medium-term**		**Long-term**	
Likelihood	**Impact**	**Likelihood**	**Impact**	**Likelihood**	**Impact**
Medium-Low	Medium	Medium	Medium	Medium	Medium-High
Response Strategy					
Improve efficiency through process optimization, planning the introduction of an Energy Management System (ISO 50001), and upgrading production equipment (e.g., air compressors, chillers) and lighting systems. The Taiwan plant invested nearly NT$900 thousand in 2024 to enhance the performance of the air conditioning system, reducing energy consumption and electricity costs, and lowering the anticipated carbon fee burden.					

Opportunities 3					
Item	Energy Transition				
Financial Impact	・Decrease in Operating Costs	Value Chain Impact	・Own Operations ・Customers		
Description	Increase the use of renewable energy to reduce Scope 2 emissions, stabilize energy costs, enhance the sustainability image, and attract investment.				
Identification					
Short-term		Medium-term		Long-term	
Likelihood	Impact	Likelihood	Impact	Likelihood	Impact
Medium-Low	Medium-Low	Medium	Medium	Medium	Medium-High
Response Strategy					
Respond to the 2050 net-zero target by committing to 50% renewable energy use by 2030, and actively increase green electricity usage. Achieve energy transition by building self-owned solar power generation, planning to sign PPA, or purchasing REC. The Taiwan plant has planned to introduce renewable energy procurement in 2026, with the projected procurement volume reaching 6% of 2024 electricity consumption.					

Opportunities 4					
Item	Green Finance and Policy Incentives				
Financial Impact	・Increased Access to Capital	Value Chain Impact	・Own Operations (Taiwan Headquarters)		
Description	Government subsidies and incentives (e.g., from the Ministry of Economic Affairs, Ministry of Environment, National Science and Technology Council) for energy saving and carbon reduction, green technology R&D, and resource circulation and reuse.				
Identification					
Short-term		Medium-term		Long-term	
Likelihood	Impact	Likelihood	Impact	Likelihood	Impact
Medium-Low	Medium-Low	Medium-Low	Medium-Low	Medium	Medium
Response Strategy					
Strengthen the quality of sustainability information disclosure to obtain sustainable development funds and support, and utilize green financing products. In 2024, the Company responded to the Science Park Bureau's TCFD report guidance project and published its first TCFD report.					

3.3 Climate Scenario Analysis

CyberTAN implements a climate risk and opportunity financial impact analysis model to evaluate the potential impact of various climate scenarios on corporate operations. Company adopts internationally established climate scenario models to simulate different global greenhouse gas emission control scenarios, aiming to accurately grasp the impact of climate change and subsequently enhance organizational resilience. The scope of this analysis covers climate risks and opportunities, distinguishing between short-, medium-, and long-term for financial impact assessment. Based on the analysis results, corresponding mitigation and adaptation measures are formulated, which not only reduce the negative impact of operational activities on the environment but also actively discover commercial opportunities that may arise during the transition process.

Selected Climate Scenarios

CyberTAN's selected climate-related scenarios refer to international scientific reports and relevant policy trends, and incorporate industry characteristics and operational reality to ensure the reliability and decision-usefulness of the analysis results. The scenarios used are the "Shared Socioeconomic Pathway" (SSP) scenarios from the IPCC Sixth Assessment Report (IPCC AR6, 2021) and the Net Zero Emissions (NZE) scenario established by the International Energy Agency (IEA), serving as the basis for scenario analysis.

Scenario Selection	Description	End-of-Century Warming
SSP1-1.9 Ultra-Low Emission Scenario (Corresponds to NGFS net-zero 2050 & IEA Net Zero Emissions Scenario)	In this mitigation scenario, the world undergoes an orderly transition, projected to achieve net-zero emissions by 2050. This aims to achieve the Paris Agreement's goal of limiting warming to 1.5°C. It provides a feasible path for "Net Zero 2050," balancing energy security, accessibility, and carbon reduction.	1.5℃
SSP1-2.6 Low Emission Scenario (Corresponds to NGFS delayed transition & RCP 2.6)	In this mitigation scenario, global carbon dioxide emissions are significantly reduced, but the outcome is less than expected, projected to achieve net-zero emissions around 2075.	~ 2℃
SSP5-8.5 Extremely High Emission Scenario (Corresponds to RCP 8.5)	The global economy grows rapidly, mainly relying on the development of fossil fuels and high energy-intensive industries, with virtually no climate policy management. Global greenhouse gas emissions double by 2050.	>4℃

Analysis Categories

Category	Analysis Subject	Subject Background
Transition Risk	Energy Cost Impact	In response to national low-carbon transition policies and customer demands for supply chain carbon reduction, Company analyzes the financial impact of adopting renewable energy on the costs of operational sites.
Transition Risk	Greenhouse Gas Carbon Pricing Impact	With the increasing popularization of carbon pricing mechanisms, and in response to national net-zero goals and stakeholder expectations, Company will face additional costs arising from carbon reduction measures and compliance requirements. This situation prompts Company to re-examine its operating methods and promote the transformation of its financial structure.
Transition Opportunity	Product Demand Increase Opportunity	Climate change leads to continuous temperature rise, and the increase in extreme high-temperature events and high-temperature days poses severe challenges to equipment operational stability. At the same time, the demand for product climate resilience increases, and customer demand for green products continues to grow, making the market demand for improving equipment durability and operational resilience increasingly urgent.
Physical Risk	Acute Climate Disaster	Global climate change exacerbation brings various acute climate disasters, including flooding, drought, high temperatures, and extreme rainfall, which threaten to damage assets and equipment. Company conducts physical risk analysis and response for major operational sites to ensure its climate resilience.

Consideration of Uncertainties

When conducting the climate resilience assessment, Company incorporates five key uncertainties—policy changes, technological advancements, market demand changes, environmental changes, and economic factors—into the analysis scope, evaluating factors that may affect the company's future operation and financial performance.

- **Policy Changes:** Reviewing climate-related policies in the jurisdictions where the company operates. For the Taiwan Headquarters, references are made to the "Greenhouse Gas Reduction Targets" and "Net-Zero Transition Key Strategies" reports issued by Taiwan's National Development Council as assumptions for climate-related policies in the operating jurisdiction.
- **Technological Advancements:** New low-carbon technologies and solutions are constantly emerging with the rapid development of technology.
- **Market Demand Changes:** The market demand for low-carbon products and services changes over time, requiring the company to anticipate and adapt to market changes to ensure its products and services meet customer needs.
- **Environmental Changes:** Climate change may lead to more extreme weather events (such as drought, floods, typhoons). These environmental changes may have a significant impact on the company's operations and value chain.
- **Economic Factors:** Global economic uncertainty may affect investment and capital flows, requiring the company to consider the impact of changes in the economic environment on its financial status and operations.

Energy Cost Impact (Transition Risk)

Analysis Assumptions	In response to the Company's carbon reduction targets, customer requirements for supply chain decarbonization, and alignment with national policies, the Company has established phased low-carbon transition targets.
2030 Phase Target	**2050 Long-Term Target**
Reduce carbon emissions by 42% and achieve a 50% share of renewable energy use (with 2024 as the base year).	Achieve Net-Zero Emissions (projected renewable energy use must reach 100%). An evaluation of the energy transition cost changes for the Hsinchu Plant and Vietnam Plant was conducted, with factors considered including: • Expected growth rate of energy use demand at each plant. • Trend of traditional energy price fluctuations. • Forecast of renewable energy procurement costs. • Development progress of energy transition technologies.

Scenario Selection	Analysis Scope	Time Setting
Ultra-Low Emission Scenario (SSP1-1.9)	Taiwan Plant, Vietnam Plant	Base Year (2023), Mid-term (2030), Long-term (2050)

Financial Impact

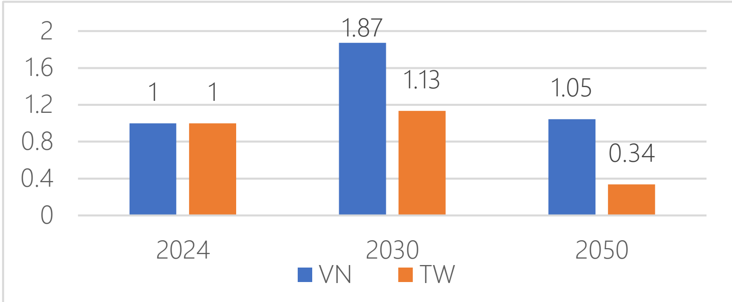
Taking the energy use cost in 2024 as the baseline value (set to 1.0), the analysis results show:

2030 Medium-Term Impact:

- Vietnam Plant: Cost is projected to increase to 1.87 times.
- Hsinchu Plant: Cost is projected to increase to 1.13 times.

2050 Long-Term Impact:

- Vietnam Plant: Cost is projected to increase to 1.05 times.
- Hsinchu Plant: Cost is projected to decrease to 0.34 times.



Response Measures

Although the energy transition will cause a sharp cost increase for the plants in the medium term, in the long run, in the global progression towards net-zero transition, the low-carbon strategies adopted by Company, complemented by thorough planning and execution, can not only reduce operational costs but also strengthen the company's market competitiveness.

- In 2024, the Vietnam Plant introduced a smart energy control system to continuously optimize energy management and improve energy use efficiency, with a total investment exceeding NT$50 million.
- The Taiwan Plant will launch renewable energy procurement in 2026.
- Scheduling PoE energy management and fanless design are introduced, with investment in energy-saving technology R&D to reduce product energy demand.
- Implementation of an internal carbon pricing mechanism to enhance the accuracy of investment decisions.
- Regular review and update of the transition path to ensure flexibility in strategy execution adjustments.

Greenhouse Gas Carbon Pricing Impact (Transition Risk)

Analysis Assumptions:	The assessment evaluates the expected financial impact under both the Business as Usual (BaU) and Transition Strategy scenarios. This is predicated on achieving the carbon reduction targets of reducing Scope 1 and Scope 2 GHG emissions by 42% from the base year by 2030 and reaching net-zero emissions by 2050. The assessment covers the increase in compliance and operating costs, including but not limited to, implementing various carbon reduction measures, running management mechanisms, and increasing the proportion of renewable energy.

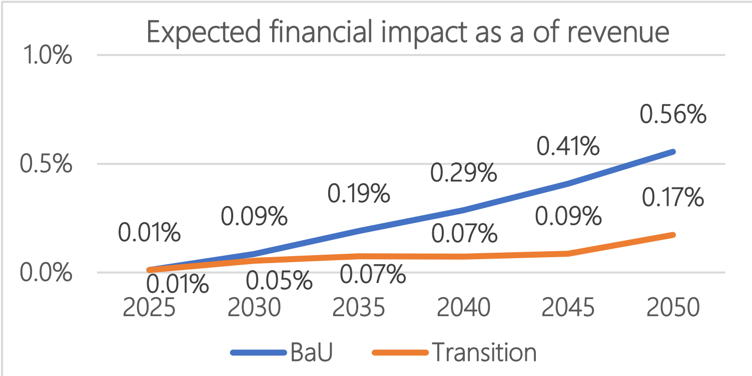
Scenario Selection

- **BaU (Business as Usual) – No additional proactive measures taken:**
  CyberTAN uses its current carbon emissions as a basis, combined with revenue growth rates, to project changes in carbon emissions until 2050. The assessment considers the carbon reduction targets and carbon pricing factors of various countries to evaluate the financial impact the Group is expected to bear annually to meet gradual compliance requirements, assuming no additional carbon reduction actions are taken.
- **Energy Transition Strategy:**
  In addition to the carbon pricing factors of various countries, the relevant costs required for gradually increasing the proportion of renewable energy use are considered. This is aligned with the vision of an "orderly net-zero transition," benchmarked against the IEA Net Zero Emissions Scenario (corresponding to the SSP1-1.9 Ultra-Low Emission Scenario). This evaluates the annual expected financial impact under the successful implementation of the Company's transition strategy.

Analysis Scope	**Time Setting**
Taiwan Plant, Vietnam Plant, US Office, CN Office	Short-term (2025), Mid-term (2025~2040), Long-term (2041~)

Financial Impact

- **BaU Scenario:**
  The financial impact is limited in the short term. However, the financial impact becomes gradually significant in the mid-to-long term as expected carbon pricing continues to rise. It is estimated that by 2050, the financial impact will account for 0.56% of the revenue.
- **Transition Scenario:**
  The financial impact is still limited in the short term. However, the financial impact has a more significant effect in the later stages due to the gradual increase in carbon pricing and the proportion of renewable energy use. It is estimated that by 2050, the financial impact will account for 0.17% of the revenue.



Response Measures

- CyberTAN invested approximately NT$60 million in 2024 to improve energy use efficiency, actively dedicating to energy transition to reduce carbon emission intensity.
- Actively planning the procurement and installation of renewable energy to continuously increase the proportion of renewable energy use.
- Implementing an internal carbon pricing mechanism as a basis for investment and procurement decisions.

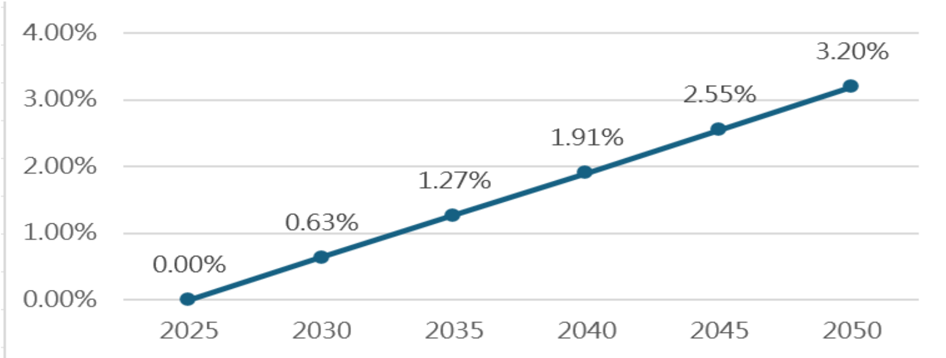
Product Demand Increase Opportunity (Transition Opportunity)

Analysis Assumptions	Given the growing market demand for equipment with AIoT functionality, CyberTAN employs the RCP 2.6 and RCP 8.5 scenarios to evaluate the anticipated impact on its financial performance due to changes in equipment demand caused by external temperature increases. Evaluation factors include, but are not limited to, product failure rate, product repurchase rate, and the average premium for products equipped with AIoT features. This analysis is based on the IPCC Sixth Assessment Report, which estimates that by 2050, the global temperature increase will reach 1.7°C and 2.4°C, respectively.	
Scenario Selection	**Analysis Scope**	**Time Setting**
• Low Emission Scenario (RCP 2.6) • Extremely High Emission Scenario (RCP 8.5)	House products	Short-term (2025) , Medium-term (2025~2040) , Long-term (2041~2050)

Financial Impact

The additional sales revenue from devices with AIoT functionality is slightly higher in the RCP 8.5 scenario compared to the RCP 2.6 scenario. Comprehensive assessment shows that although the financial benefits are limited in the short term, the impact will gradually become significant in the medium to long term as temperatures continue to rise. It is estimated that by 2050, the difference in the financial impact as a percentage of revenue between the two scenarios will reach 3.2%.

Difference in revenue impact between RCP 2.6 and RCP 8.5 scenarios



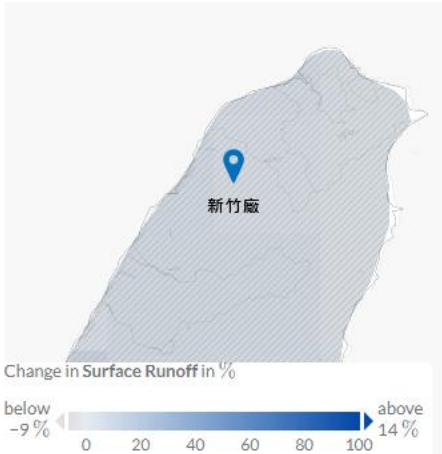
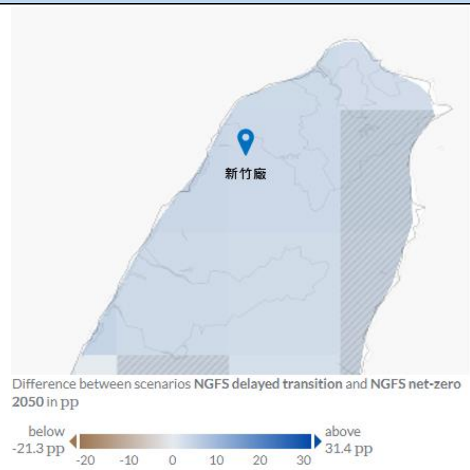
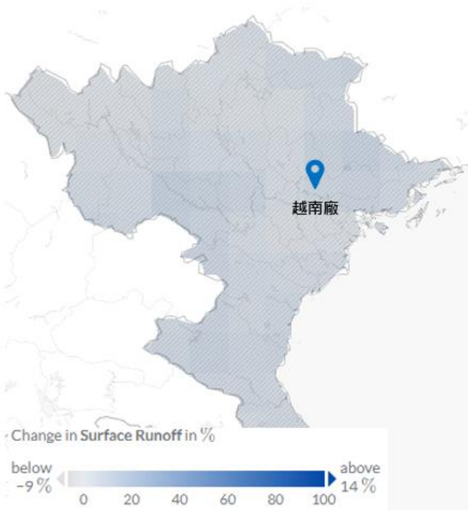
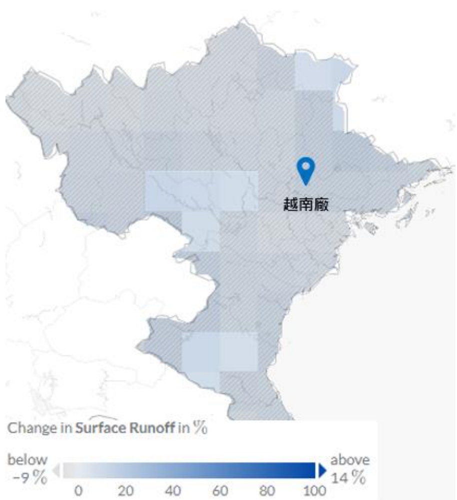
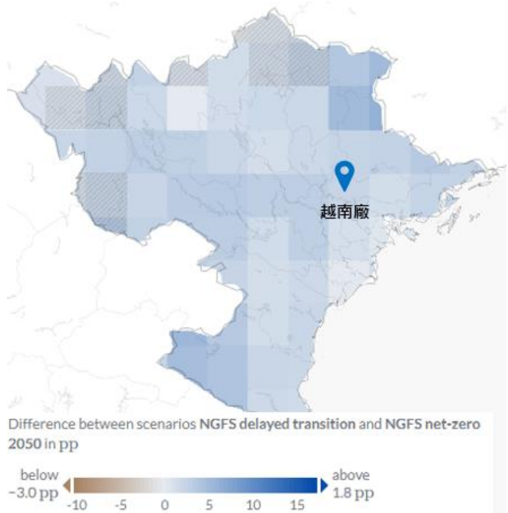
Response Measures

- Establish a mechanism to monitor market demand , continuously tracking changes in the demand for AIoT devices, and regularly discussing with the R&D department.
- Strengthen the stability and lifespan of equipment in high-temperature environments to reduce the failure rate and maintenance costs caused by extreme weather.
- Continue to deepen AIoT technology for real-time monitoring and adjustment of equipment operation status, helping customers detect anomalies early and prevent major failures.

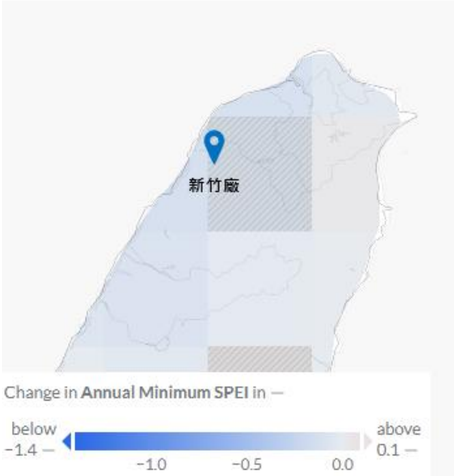
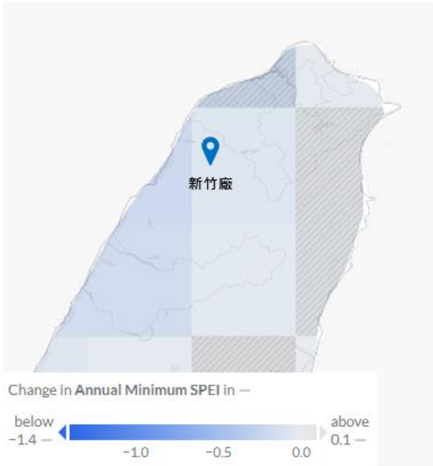
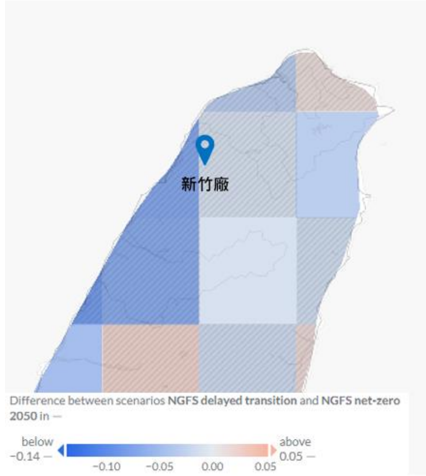
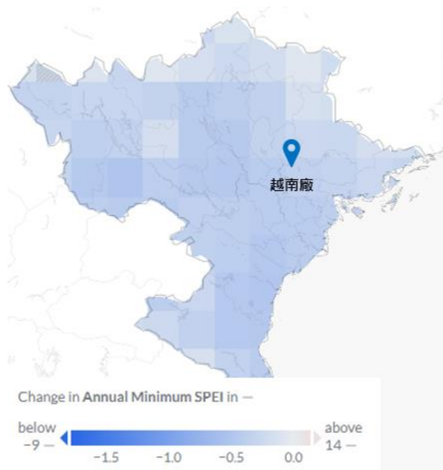
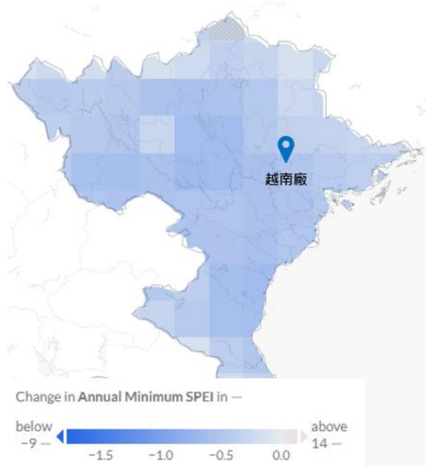
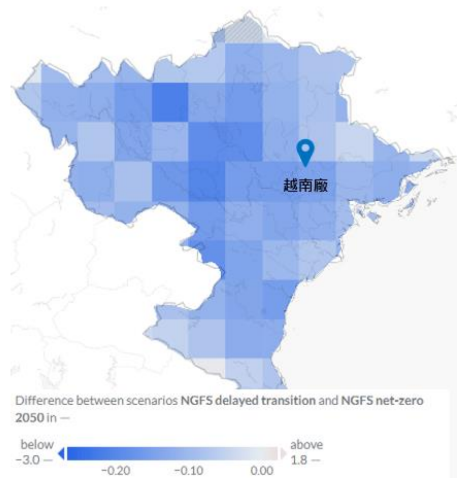
Acute Climate Disaster (Physical Risk)

<table>
<tr><td>Analysis Assumptions</td><td colspan="2">The 2024 "National Climate Change Science Report" is used as a consideration for national and regional level variables. The report indicates that in recent years, the acceleration of global warming has led to an increasing trend in the frequency and intensity of extreme high temperatures, heavy rainfall, and drought events. Furthermore, as the overall warming intensifies, the likelihood of related risks increases. The Company examines the potential short- term, medium- term, and long-term risks at its main operational sites, including flooding, drought, high temperatures, and disasters caused by extreme rainfall, by setting different scenarios.</td></tr>
<tr><td>Scenario Selection</td><td>Analysis Indicators</td><td>Analysis Scope</td></tr>
<tr><td>・Climate Analytics – Climate impact explorer analysis tool
・NGFS net-zero 2050 Scenario (corresponding to SSP1-1.9)
・NGFS delayed transition Scenario (corresponding to SSP1-2.6)</td><td>・Flooding - Surface Runoff
・Drought - Annual Minimum SPEI
・Extreme High Temperatures - Labour Productivity Loss due to Heat Stress
・Extreme Precipitation - Total Precipitation from Extreme Precipitation Events</td><td>・Taiwan Plant
・Vietnam Plant</td></tr>
<tr><td colspan="3">Key Indicators</td></tr>
<tr><td colspan="3">• Extreme High Temperatures : Comparing the two scenarios, the production loss due to heat stress increased by approximately 0.5% and 0.8% for the Taiwan Plant and Vietnam Plant, respectively.
• Extreme Rainfall: Although there is no significant difference in extreme rainfall for the Taiwan Plant under the two scenarios, the probability of extreme rainfall occurrence is close to 30% in both. Under the delayed net-zero scenario, the probability of extreme rainfall occurrence in the Vietnam Plant is estimated to increase by approximately 20%.</td></tr>
<tr><td colspan="3">Financial Impact</td></tr>
<tr><td colspan="3">• Extreme High Temperatures : Based on the analysis results, a 1°C temperature increase requires a 3% increase in electricity. With a 1.5°C to 2°C increase at both plants, the Hsinchu Plant will incur an annual increase of NT$215,000–287,000 in electricity costs, and the Vietnam Plant will incur an annual increase of NT$0.76–1 million.
• Extreme Rainfall: If it leads to operational disruption, the Taiwan Plant will lose NT$927,642/day, and the Vietnam Plant will lose NT$8,431,356/day. Based on historical records over the past five years, the Taiwan Plant's annual operational disruption loss is approximately NT$1.37 million–1.55 million, and the Vietnam Plant's annual operational disruption loss is approximately NT$8.9 million–10.02 million.</td></tr>
<tr><td colspan="3">Response Measures</td></tr>
<tr><td colspan="3">● Extreme High Temperatures:
➢ The Taiwan Plant has formulated the Energy Management Measures for the control of major energy-consuming equipment and has replaced the chiller with a high-efficiency model.
➢ The Vietnam Plant has introduced a smart energy control system to continuously optimize energy management and improve energy use efficiency, with the Coefficient of Performance (COP) expected to increase by 1.2.
● Extreme Rainfall:
➢ Introduction of a Business Continuity Plan (BCP) and Supply Chain Disruption Plan, implementing policies, response procedures, and annual drills.</td></tr>
</table>

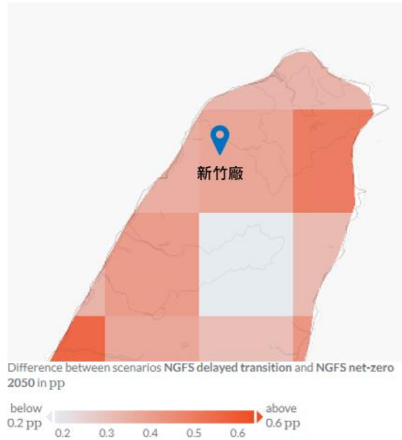
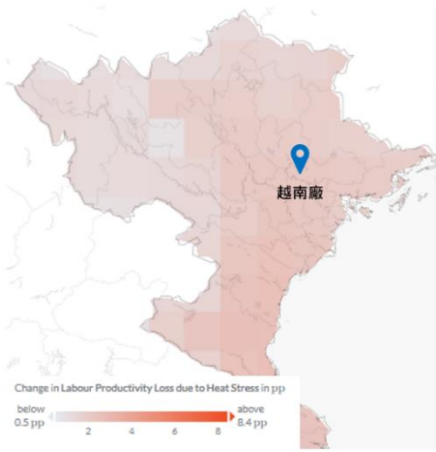
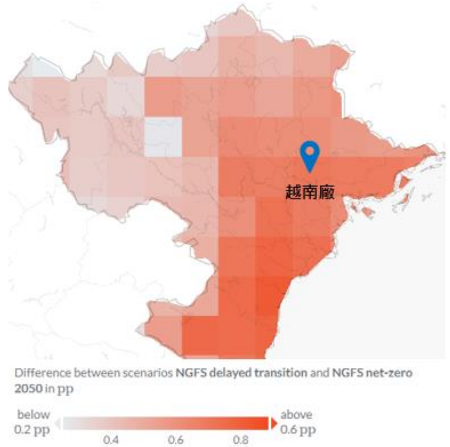
Acute Climate Disaster (Physical Risk)

Cat.	Site	NGFS Net-Zero 2050	NGFS Delayed Transition	Difference Between 2 Scenarios
Flooding	TW Plant			
	VN Plant			
	Description	The analysis uses the Surface Runoff model to examine the risk difference between the "Net-Zero 2050" and "Delayed Transition" scenarios at the main operational sites. The analysis results show that in the long-term trend towards 2050, if the Delayed Transition scenario is adopted, the flood probability for both the Hsinchu Plant and the Vietnam Plant, compared to the Net-Zero 2050 scenario, will increase by approximately 5%. Although there is no significant immediate impact, the Company is equipped with relevant pumping equipment to mitigate potential risks. *Note: Surface Runoff refers to the water flow over the ground surface when excessive moisture, such as rainwater, cannot be absorbed by the soil.*		
	Source	Climate analytics climate impact explorer。TW Plant、VN Plant		

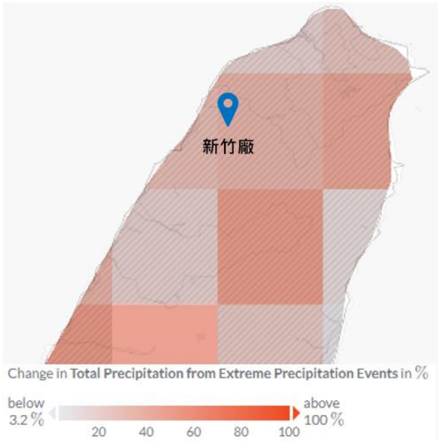
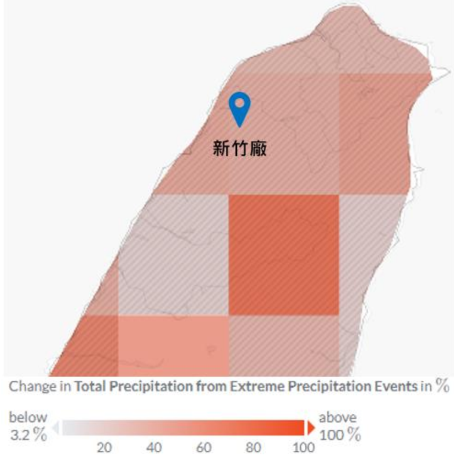
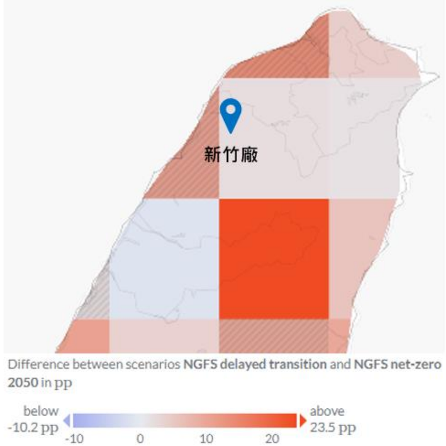
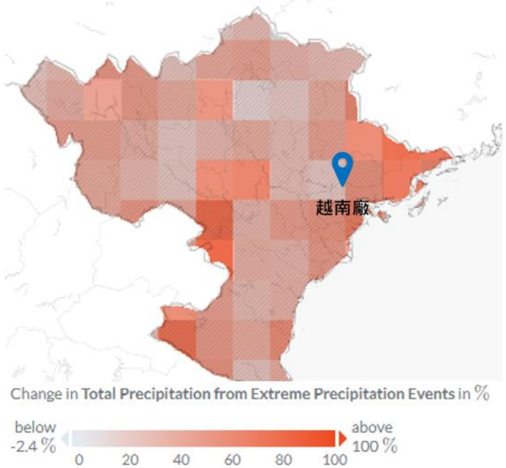
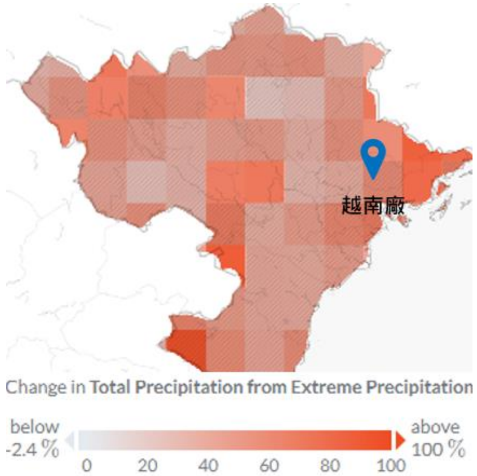
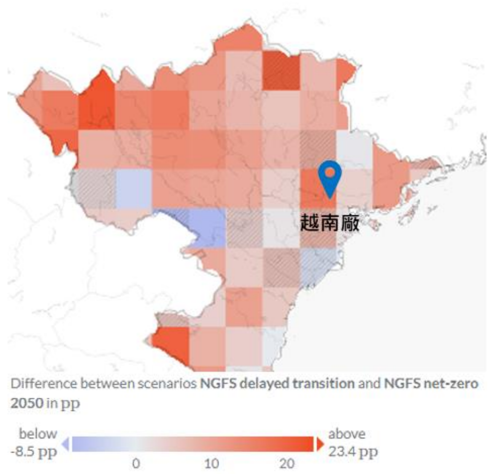
Acute Climate Disaster (Physical Risk)

Cat.	Site	NGFS Net-Zero 2050	NGFS Delayed Transition	Difference Between 2 Scenarios
Drought	TW Plant			
	VN Plant			
	Description	The Standardized Precipitation Evapotranspiration Index (SPEI) model is used to analyze the risk difference between the "Net-Zero 2050" and "Delayed Transition" scenarios at the main operational sites. The analysis results show that in the long-term trend towards 2050, if the Delayed Transition scenario is adopted, the change in SPEI values for the Hsinchu Plant and the Vietnam Plant, compared to the Net-Zero 2050 scenario, are approximately 0 and -1, respectively. The overall assessment indicates no significant major impact on operations, but the Company has already taken precautionary measures by installing a rainwater harvesting system and a circulating water system at the Vietnam Plant. *Note: SPEI is a common indicator used to measure drought; a more negative value indicates a higher degree of drought severity.*		
	Source	Climate analytics climate impact explorer。TW Plant、VN Plant		

Acute Climate Disaster (Physical Risk)

Cat.	Site	NGFS Net-Zero 2050	NGFS Delayed Transition	Difference Between 2 Scenarios
Extreme High Temperatures	TW Plant			
	VN Plant			
	Description	The analysis uses the impact of heat stress on labor productivity to examine the difference between the "Net-Zero 2050" and "Delayed Transition" scenarios at the main operational sites. The analysis results show that in the long-term trend towards 2050, if the Delayed Transition scenario is adopted, the productivity loss due to heat stress at the Hsinchu Plant and the Vietnam Plant will increase by approximately 0.5% and 0.8%, respectively, compared to the Net-Zero 2050 scenario. Based on image data comparison, a significant difference is observed between the two. To address the potential decrease in productivity and increased energy consumption of cooling equipment caused by extreme high temperatures, the Company has established the Energy Management Measures and is gradually phasing out high-energy-consuming equipment.		
	Source	Climate analytics climate impact explorer。TW Plant、VN Plant		

Acute Climate Disaster (Physical Risk)

Cat.	Site	NGFS Net-Zero 2050	NGFS Delayed Transition	Difference Between 2 Scenarios
Extreme Precipitation	TW Plant			
	VN Plant			
	Description	The analysis uses extreme precipitation risk to examine the difference between the "Net-Zero 2050" and "Delayed Transition" scenarios at the main operational sites. The analysis results show that in the long-term trend towards 2050, if the Delayed Transition scenario is adopted, the estimated increase in the number of extreme precipitation days for the Hsinchu Plant and the Vietnam Plant, compared to the Net-Zero 2050 scenario, will be approximately 5% and 20%, respectively. The image data analysis also confirms that the Vietnam production site will face significant changes in extreme precipitation under this scenario. In response to operational disruption potentially triggered by extreme precipitation, the Company has already implemented operational disruption drills for this scenario.		
	Source	Climate analytics climate impact explorer。TW Plant、VN Plant		

3.4 Business Model Allocation and Expected Changes

Category	Current and Planned Changes in Business Model and Resource Allocation	Resource Allocation	Plan Objectives and Progress
Risk - Carbon Pricing of GHGs, Sustainability Regulations, Stricter Energy Efficiency Standards	**Internal Carbon Pricing** ・Current: Implemented shadow pricing mechanism to evaluate major procurement and investment projects. ・Expected: Accelerate transformation through cost pressure consideration.	Calculate the greenhouse gas emissions of major procurement or investment projects, allocating corresponding man-hours.	Expected to align with the financial impact path of the transition scenario identified in the Company's scenario analysis. The internal carbon pricing mechanism has been incorporated into the Company's procurement management measures in 2025.
Risk - Green Supply Chain Pressure and Brand Reputation	**Enhance Carbon Data Management Capability** ・Current: Actively conducting Scope 1 and 2 organizational GHG inventories across all sites. ・Expected: Expand Scope 3 GHG inventory.	The Company budgeted for and implemented third-party verification of GHG emissions in 2025.	The Taiwan plant has completed ISO 14064 third-party verification; the new Vietnam plant is scheduled to complete ISO 14064 third-party verification in 2026.
Risk - Supply Chain Disruption Risk	**Promote Supply Chain Resilience** ・Current: Established safety stock and alternative material lists. ・Expected: Implement localized procurement strategies to reduce transport carbon emissions while improving service efficiency.	Increase budget for internal training and consultant instructors, and plan training for relevant procurement personnel.	Training and supply chain disruption drills were completed in 2025 and continuous improvement in supply chain training and engagement will follow.
Risk - Extreme Weather Events and Climate Change	**Strengthen Extreme Climate Response Equipment** ・Current: Mitigate the impact of flood and drought disasters. ・Expected: Enhance water resource circulation.	The Taiwan plant invested over NT$300,000 in 2024 for water resource leak inspection and building waterproofing projects.	Strengthen water resource management to cope with extreme rainfall and drought. Additionally, the Taiwan plant is equipped with pumping equipment for flood risk; the new Vietnam plant plans to introduce a water storage system for drought risk.
Risk - Energy Cost Impact	**Stabilize Energy Costs** ・Current: Improve energy use efficiency to reduce energy consumption. ・Expected: Increase the proportion of renewable energy use.	The new Vietnam plant invested over NT$50 million in 2024 to install high-efficiency equipment, including air conditioning and related energy systems.	Energy management measures will be implemented in 2025 to control major energy-consuming equipment. The Taiwan plant will introduce renewable energy in 2026.

Category	Current and Planned Changes in Business Model and Resource Allocation	Resource Allocation	Plan Objectives and Progress
Opportunity - Product and Service Innovation	**Green Product Development** ・Current: Propose corresponding solutions for each stage of the product life cycle. ・Expected: Develop low-carbon products with third-party certification.	Investment in human capital, arranging relevant training for production and facility personnel.	Successfully assisted contract manufacturing clients' products in obtaining third-party carbon footprint verification; self-owned products incorporate the product life cycle concept, with corresponding plans for each stage.
Opportunity - Operational Efficiency Improvement	**Smart Resource Control** ・Current: Manual recording and control of energy and resources. ・Expected: Transition to automated monitoring.	The new Vietnam plant invested over NT$50 million in 2024 to install high-efficiency equipment, including air conditioning and related energy systems.	Energy management measures will be implemented in 2025 to control major energy-consuming equipment. Planning to build a smart energy and resource monitoring system.
Opportunity - Energy Transition	**Renewable Energy Use** ・Current: Confirmed the introduction of renewable energy. ・Expected: Increase renewable energy share to 50% by 2030.	Budget planned for renewable energy procurement in 2026 and contract signing initiated with renewable energy retailers.	The Taiwan plant has planned renewable energy procurement; the Vietnam plant is actively planning solar system installation and evaluating the purchase of green electricity certificates.
Opportunity - Green Finance and Policy Incentives	**Access Green Funding** ・Current: Obtained transition guidance incentives. ・Expected: Gradually achieve eligibility for green securities.	Allocated dedicated man-hours in 2024 to receive specialized guidance from competent authorities and compile the TCFD report.	First issuance of the TCFD report in 2024. Following relevant regulations to meet green securities requirements.

4. Climate Risk and Opportunity Management

The purpose of CyberTAN's disclosure of climate-related risk management information is to enable primary users of the general-purpose financial statements to understand how the Company identifies, assesses, prioritizes, and monitors climate-related risks and opportunities , and how these processes are integrated into the Company's overall risk management system. Furthermore, to respond to the threats of climate change, the Company formulates clear action plans from its own operations to supply chain management to minimize the climate impact.

- **Operational Aspect:** The Company has implemented ISO 14064-1 Greenhouse Gas Inventory and obtained third-party verification, and has also passed the ISO 14001 Environmental Management System. The Taiwan facility has established the Energy Management Measures and plans to introduce the ISO 50001 Energy Management System at the new plant to enforce energy saving and carbon reduction. It has also introduced a Business Continuity Plan to ensure its responsiveness in the face of climate disasters.
- **Supply Chain Management Aspect:** The Company actively promotes localized procurement to enhance supply chain resilience. It also uses the Supplier ESG Management Platform, requiring suppliers to conduct greenhouse gas inventories and set carbon reduction targets, and organizes training to strengthen suppliers' sustainability awareness.

4.1 Climate Risk Management Process

CyberTAN classifies climate-related risks into two major categories based on the TCFD framework: "Physical Risks" directly caused by climate change, and "Transition Risks" derived from moving towards a low-carbon economy. The Company conducts climate risk and opportunity identification annually and integrates it with existing risks. Based on the assessment results, management strategies such as avoidance, mitigation, transfer, or control are adopted, and the implementation status is reported to the board of directors quarterly. The Company conducts a greenhouse gas inventory annually in accordance with ISO 14064 and actively participates in the CDP Climate Change Disclosure project, stating the Company's carbon reduction performance. Starting from 2024, an annual TCFD report is prepared to disclose risk management outcomes internally and externally in response to the risks posed by climate change, ensuring the Company's operational resilience and business stability.

STEP1 Risk Identification	STEP2 Measurement & Assessment	STEP3 Risk Control	STEP4 Information Disclosure
The Company starts from the two major aspects of physical risks and transition risks, focusing on its own operational scope (covering the manufacturing, processing, and service of wireless and broadband products), to identify potential climate risks it may face. At the same time, it refers to domestic and international climate change trends, analyzes industry benchmark companies, and incorporates the results of internal issue communication to comprehensively identify climate-related risks.	• The Company sets standardized procedures and standards, regularly assessing the degree of financial impact, affected value chain, time of impact, and likelihood of occurrence. • The impact of climate risks on the Company's business is concretely assessed through scenario analysis of physical risks and transition risks	Based on the results of measurement and assessment, relevant departments are requested to adopt strategies of avoidance, mitigation, transfer, or control, including: 1. Formulating response strategies and management measures. 2. Business continuity management. 3. Regular monitoring. 4. Adopting strategies of avoidance, mitigation, transfer, or control.	Regularly report climate risk management results to the Sustainability Committee and the Board of Directors. Disclosure of the results of climate risk identification, assessment, and management externally enables stakeholders to understand the Company's risk response strategies.

4.2 Greenhouse Gas Reduction

CyberTAN attaches importance to global environmental protection issues. In addition to complying with environmental laws and regulations in its operating locations, it actively implements carbon reduction plans. It establishes an environmental management framework, including the *Greenhouse Gas Inventory Management*, *Energy Management Measures*, *Waste Management Regulations*, and promotes green procurement. It also cooperates with customer needs to jointly promote environmental management systems and green product management systems with suppliers. Furthermore, in response to the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement, it adheres to science-based targets (SBT) to set absolute and intensity reduction goals consistent with controlling global warming to 1.5℃. In terms of inventory progress, the Company is ahead of the *Sustainable Development Roadmap for Listed and OTC Companies* regulations, having completed the Scope 1 and 2 greenhouse gas inventory for all consolidated subsidiaries (Vietnam Manufacturing Center, China, and USA offices) in 2024 ahead of schedule. Despite expanding the inventory scope in 2024, Scope 1 and 2 emissions still decreased by 289.5833tCO2e compared to 2023.

Year	2023			2024				
Site	TW Plant	VN Plant	Total	TW Plant	VN Plant	CN Office	US Office	Total
Scope 1 (t/CO2e)	145.8026	81.4681	227.2707	141.4087	170.9856	6.3139	4.6158	323.3240
Scope 2 (t/CO2e)	499.7304	4,802.4672	5,303.1976	432.2880	4,455.4186	20.8056	9.0623	4,917.5745
Total (t/CO2e)	645.5330	2,885.9353	5,530.4683	573.6967	4,626.4042	27.1195	13.6781	5,240.885

Carbon Reduction Transition Pathway

CyberTAN has a concrete plan for a low-carbon transition pathway to fulfill its greenhouse gas reduction commitment. The Company aims to achieve net-zero emissions before 2050, formulating the "Transition Introduction Phase," "Carbon Reduction Implementation Phase," and "Value Chain Net-Zero" stages as its strategy for environmental issues. Based on this, it has drafted a low-carbon transition plan, proposing corresponding net-zero emission reduction management and supervision mechanisms from the perspective of the group's value chain.

	Transition Introduction Phase, Short Term (2023-2025)	Carbon Reduction Implementation Phase, Mid Term (2026-2029)	Value Chain Net-Zero, Long Term (2030 onwards)
Operations	• ISO 14064 training and introduction. • Publish ESG, TCFD reports. • Establish Energy Management Measures. • Proactively submit CDP Climate Change disclosure questionnaire. • Establish internal carbon pricing mechanism.	• Introduce renewable energy use. • Formulate carbon reduction pathway in accordance with SBT. • Expand Scope 3 inventory categories. • Introduce ISO 50001.	• Implement carbon reduction following the SBTi pathway. • Purchase renewable energy certificates. • 42% greenhouse gas reduction by 2030. • 50% renewable energy ratio by 2030. • Achieve Scope 1 and 2 net-zero by 2050.
Products	• Contract manufacturing products obtain ISO 14067 certification. • Establish product life cycle. • Introduce WEEE certification.	• Own products obtain ISO 14067 certification. • Establish raw material carbon emission database.	• Launch own carbon-neutral products. • Use 50% or more recycled raw materials.
Supply Chain	• Establishment and signing of Supplier Code of Conduct. • Establishment and signing of Environmental Protection and Social Responsibility Commitment. • Introduction of supplier management platform.	• Establish supplier carbon management mechanism. • Regular supplier training and engagement. • Increase the proportion of supplier ESG audits.	• Enhance supplier carbon reduction capabilities. • Set supplier carbon reduction targets.

Specific Actions for Energy Efficiency Improvement

- **Taiwan Plant**: As this facility has no manufacturing, energy consumption mainly comes from the air conditioning system. The Company has replaced the 300RT chiller with a 190RT high-efficiency system and fully implemented the LED energy-saving lighting system to lay the foundation for energy saving.

- **Vietnam Manufacturing Center**: Establishment of an "Energy Consumption Hotspot Analysis System" to precisely manage energy and select high-energy-efficiency equipment to improve operational efficiency.
- **Vietnam Bac Giang New Plant**: Introduction of a Smart Building Energy Management System, establishment of a cloud-based energy management service platform. It uses the Company's self-produced wireless communication equipment to connect sensors and controllers in the building, achieving real-time monitoring and smart energy-saving control. Through advanced smart control technology, it monitors and optimizes electricity consumption for the air conditioning system's air quality (including CO2, CO , and other gases), lighting system, and computer equipment, preventing energy waste and potential risks due to management oversights or technical gaps. Optimal energy efficiency is achieved through continuous data analysis and dynamic control mechanisms.
- **Renewable Energy Deployment:** CyberTAN, in addition to improving energy efficiency and reducing energy use, is also investing in renewable energy construction at its operating locations. The Taiwan facility plans to procure renewable energy in 2026. The Vietnam Bac Giang New Plant also plans to install solar power generation equipment, with an estimated installed capacity of 1,484.28kWp and a total installation area of approximately 17,281m^2
- **Internal Carbon Pricing:** To deepen carbon reduction benefits, CyberTAN not only continues to optimize the carbon reduction efficiency of its equipment but also incorporates carbon management into its operational decision-making mechanism. It will officially introduce an internal carbon pricing system starting in 2025. The Company adopts the shadow price model, estimating the carbon emissions generated by a product, service, or equipment over its service life for procurement or investment cases that reach a specified amount. Based on the carbon price announced by the Ministry of Environment of NTD$300 per ton, it is converted into a potential carbon cost. This carbon cost will be one of the decision-making bases to internalize external costs, promote the priority adoption of low-carbon technologies and solutions, and accelerate the achievement of the Company's medium- term and long-term carbon reduction goals.

	Taiwan Plant	Vietnam Plant	Vietnam New Plant (Operating in 2025)
Actions Implemented	• Chiller replacement. • Use of LED lighting equipment. • Smart sensor lighting system. • Light regulation system. • Office equipment sleep control. • HVAC and refrigeration inspection.	• Automatic variable frequency circulating water pump. • Use of LED lighting equipment and time control system. • Air conditioning unit update and temperature control. • Office equipment sleep control.	• Smart air conditioning management system. • Solar outdoor lighting equipment. • Use of LED lighting equipment. • Office equipment sleep control.
Actions Planned	• Renewable energy procurement.		• Smart Energy Management System. • Smart air compressor control system. • Solar power generation equipment.

4.3 Business Continuity Plan

In response to the intensification of climate change (such as extreme temperatures, heavy rain and floods, typhoons, and other disasters), which poses severe threats to operational facilities, supply chains, and personnel safety, the Company fully implements the "Business Continuity Policy" to ensure the uninterrupted operation of its key businesses.

The Company conducts simulations and discussions for "Supply Chain Disruption" and "Production Disruption", and has established the *Management Measures for Business Continuity in Supply Chain Disruption* and the *Management Measures for Business Continuity in Production Disruption*. Annual drills are conducted based on the management measures, simulating scenarios such as production disruption, key material interruption, or critical supplier/subcontractor disruption caused by major disasters. A "48-Hour Response Mechanism" is also established to strengthen the company's crisis management capability and reduce operational impact. The *Management Measures for Business Continuity in Production Disruption* and the *Management Measures for Business Continuity in Supply Chain Disruption* were completed in the first half of 2025, with deficiencies adjusted based on the drill scenarios.

Group	Responsibilities
Executive Team (Commander)	Review the business continuity plan, and be responsible for making related decisions during and after the disaster.
Commander's Agent	Act as or assist in executing the Commander's response matters.
Management Team	Composed of relevant departmental managers, providing suggestions for disaster recovery activities.
Safety and Health Crisis Response Team	1. Convene the Safety and Health Emergency Response Team meeting. 2. Understand the type, severity, and scale of the accident. 3. Determine the action goals for emergency response. 4. Formulate and execute the emergency response plan. 5. Overall management of emergency accident handling and major decisions across the company. 6. Command and manage the operation of the overall emergency response organization.
Supply Chain Security Crisis Response Team	1. Convene the Cargo and Materials Security Emergency Response Team meeting. 2. Confirm solutions. 3. Supervise team operation and work execution.
Information Security Crisis Response Team	1. Convene the Information Security Emergency Response Team meeting. 2. Confirm solutions. 3. Supervise team operation and work execution.
Post-Disaster Recovery	Team assigned tasks during the emergency accident.

Scenario Drills and Negative Impact Response

- **Production Disruption**

1. Formulate capacity allocation and disaster response plans.
2. If a disaster is assessed to potentially lead to production disruption, relevant meetings will be convened, a report will be made to the plant management, and emergency measures will be activated based on the situation.
3. After the disaster occurs, all departments should quickly complete response work, including confirming affected products and customers, formulating production and shipment plans, and adjusting supply chain solutions.
4. After the incident is resolved, a review meeting will be held to optimize the response mechanism.

- **Supply Chain Disruption**

1. Evaluate the addition of new suppliers, set safety stock, and create a list of alternative materials, while monitoring the stability of raw material supply for prevention.
2. If key raw materials are interrupted, purchasing personnel will immediately formulate an emergency disposal plan and initiate emergency disposal in accordance with the Supply Chain Disruption Management Measures.
3. After the incident concludes, the cause will be investigated, processes will be reviewed, and the processing procedure and improvement plan will be reported to the highest executive of the operations division.

Negative Impact Response

- **Production Disruption**

1. Prioritize on-site restoration, outsource production as appropriate, and actively resume capacity.

- **Operational Disruption**

1. Review contracts for affected products, confirm customer list and notifications, and actively plan shipments.
2. Communicate closely with suppliers to understand the disaster situation and production plan, and estimate the delivery period, as well as the possibility and time required for alternative solutions.
3. Senior executives will proactively contact customers with major delivery complaints and regularly update delivery schedules with potential customers to ensure orders proceed smoothly.

4.4 Supply Chain Sustainability Management Implementation

CyberTAN, as a major developer and manufacturer of global network communication equipment, has a supply chain covering electronic components and structural parts. While promoting organizational carbon reduction, the Company simultaneously enhances supply chain sustainability, striving to reduce the environmental impact of the entire value chain. As of the end of 2024, there were 280 cooperating suppliers globally. Given the trend of climate change and carbon reduction, CyberTAN implements a localized procurement strategy for structural parts and packaging materials. The proportion of local suppliers in 2024 increased by 9% compared to 2023, mainly distributed in Taiwan, Vietnam, and neighboring Asian regions.

In terms of risk management, CyberTAN has established a systematic risk identification mechanism , enabling the early identification of potential environmental and social risks in the supply chain to enhance procurement resilience. In 2024, the conflict minerals investigation further screened 284 risk materials for review, ensuring 100% use of RMI certified compliant smelters. Furthermore, the Company's critical materials risk management process follows the SASB TC-ES-440 standard and has passed third-party assurance.

To promote supply chain sustainable development, CyberTAN utilizes a green procurement policy, supplier screening, and inspection system , and uses the supplier green product management platform to monitor the suppliers' sustainability management status.

The three major stages of the supplier sustainability management strategy are implemented:

1. Supplier ESG Performance Management: Establish ESG performance evaluation standards and a management dashboard.
2. Supplier Factory Green Management: Includes supplier risk management and carbon management.
3. Supplier Material Green Management: Covers material full substance declaration management and carbon footprint management.

In terms of greenhouse gas management, the Company promotes the following for suppliers:

1. Carbon Reduction Training: Provide suppliers with carbon reduction capability training through the supplier online management platform.
2. Greenhouse Gas Inventory: Require suppliers to log into the carbon management system to disclose annual greenhouse gas inventory data, and disclose carbon emission data on the official website/annual report.

Supply Chain Management Implementation

Commitment and Statement	Requires suppliers to follow OECD guidance and RMI standards to implement a mineral due diligence system, including: • 100% signing of the *Supplier Code of Conduct*. • 100% of new suppliers sign the *Social Responsibility and Environmental Protection Commitment*. • New suppliers sign the *RBA Code of Conduct*.
Conflict Minerals Management	CyberTAN conducts annual risk assessments for key raw materials. It refers to the data provided by the Responsible Minerals Initiative (RMI) and the list of compliant smelters. It entrusts third-party due diligence, using the assessment results as the basis for supplier screening. Conflict mineral investigations are conducted annually, covering data from the CMRT (Conflict Minerals Reporting Template) and EMRT (Extended Minerals Reporting Template), collecting information on the use of six high-risk minerals, countries of origin, and smelter lists. Third-party risk verification procedures are then used to ensure the non-use of conflict minerals.
Risk Assessment and Auditing	Quality, process assessment, social and environmental responsibility, green products, and greenhouse gas audits are conducted for medium-to-high risk suppliers. ESG performance evaluation standards for suppliers are formulated. Surveys or on-site audits are conducted regularly for suppliers. Through the supplier green management platform, suppliers' self-assessment and uploaded evidence are used. Based on the evaluation results, suppliers are required to provide improvement plans and measures within a time limit, and are guided in making improvements.
Supply Chain Engagement	3 online supplier ESG management-related courses were held in 2024. Online execution eliminates location restrictions and reduces greenhouse gas emissions caused by business travel. Supplier participation reached 443 times in 2024, with training topics covering supplier social and environmental issues, green power usage, and platform operation courses.

4.5 Summary Table of Mitigation and Adaptation Responses

Mitigation and Adaptation Actions:

Target	Action	Mitigation & Adaptation Efforts in 2024	Expected Mitigation & Adaptation Efforts	Direct Action	Indirect Action
Greenhouse Gas (GHG) Reduction	• Equipment renewal and maintenance • Introduction of renewable energy • Internal carbon pricing	• Established "Energy Management Regulations". • Introduced internal carbon pricing mechanism into "Procurement Management Regulations". • Expenses invested in improving energy efficiency in 2024 accounted for 1.7% of annual revenue.	• Construction of smart energy management system and air compressor control station at the new Vietnam plant. • Renewable energy procurement for the Taiwan plant in 2026. • Planning for solar power generation equipment installation and Renewable Energy Certificate (REC) procurement at the Vietnam plant.	V	
Business Continuity Plan (BCP)	• Production interruption drills • Supply chain interruption drills	• Established "Supply Chain Interruption Business Continuity Management Regulations" and "Production Interruption Business Continuity Management Regulations". • Drills for production and supply chain interruptions were completed in the first half of 2025, and deficiencies were adjusted based on drill scenarios.	• Establish capacity allocation and disaster response plans. • Assess new suppliers, set up safety stock and substitute material lists, and monitor raw material supply stability for prevention.	V	V
Sustainable Supply Chain Management	• Reduce environmental impact of the overall value chain • Commitments and declarations • Risk assessment and auditing	• Localization procurement strategy; local suppliers increased by 9%. • Green procurement policy and supplier screening/verification system. • 100% signing of "Supplier Code of Conduct". • New suppliers 100% signed the "Social Responsibility and Environmental Protection Commitment" and "RBA Code of Conduct".	• Supplier ESG performance management. • Supplier factory green management. • Supplier material green management.	V	V

5. Nature-related Financial Disclosures (TNFD)

To ensure the protection of the ecological environment, CyberTAN has established the Commitment to Biodiversity and Forest Land Protection based on the United Nations Sustainable Development Goals, the Convention on Biological Diversity, and the legal regulations of its operating locations. The Company implements avoidance, mitigation, restoration, offsetting, and other related actions within the scope of its operational capabilities. It is dedicated to achieving a net positive impact on biodiversity and a zero-deforestation goal, working hand-in-hand with the upstream and downstream value chain to jointly address risks and opportunities.

Strategies

1. Regularly conduct biodiversity risk assessments to understand the dependency, impact, risks, and opportunities of the Company's operations and value chain on nature.
2. Use mapping data from the World Database on Protected Areas, Key Biodiversity Areas, and the National Ecological Green Network to identify the impact of operational scope on ecological hotspots and avoid negative ecological impacts.
3. When establishing operating locations, avoid choosing areas defined internationally or nationally as important biological habitats, biodiversity-sensitive areas, or national nature reserves.
4. Ensure that all operations comply with international, national, and local biodiversity laws.
5. Evaluate the life cycle of products and services, introduce the circular economy, increase the proportion of recycled materials, or reduce the use of raw materials with high ecological impact.
6. Implement paperless operations, reduce paper printing, and replace paper printing with digitalization.

Advocacy Actions

CyberTAN will become a member of the Taskforce on Nature-related Financial Disclosures (TNFD) in 2025, and will introduce the TNFD framework for management and disclosure. The Company will continue to conduct risk identification and management for biodiversity, moving towards a net positive impact on biodiversity and creating a more environmentally friendly operating model.

5.1 LEAP Assessment Process

CyberTAN introduces the LEAP (Locate, Evaluate, Assess, Prepare) concept within the TNFD framework to conduct risk assessment. It investigates the connection between the Company's operational scope and natural ecology, performing natural risk and opportunity analysis based on dependency and impact.

Step 1 Locate: Confirm operating locations and scope of activities.

CyberTAN's global operating locations are included in the analysis, including: Taiwan Headquarters, Vietnam Bac Ninh Factory, Vietnam Bac Giang New Plant, USA Office, and China Office.

Step 2 Evaluate: Evaluate the natural dependency and impact of operating locations.

Overlapping map analysis is conducted using the WWF platform.

Step 3 Assess: Identify nature-related risks.

Relevant risk factors are identified through natural risks and dependency.

Step 4 Prepare: Formulate strategies and set metrics for risks.

Risk factors are confirmed, and adaptation and mitigation are carried out for the risks.

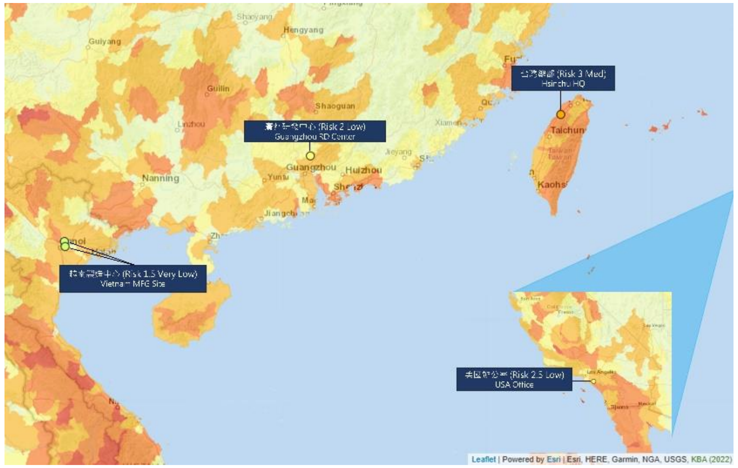
5.2 Biodiversity and Natural Resources Analysis

The Company uses the World Wildlife Fund (WWF) Biodiversity Risk Assessment Tool (BRF) to conduct overlapping map analysis of global operating locations and ecological hotspots. The map data is sourced from "Key Biodiversity Areas (KBA)" authorized by IBAT, used to identify biodiversity risks that operating locations may face. Simultaneously, the WWF platform is used to analyze the Company's physical and reputational risks regarding biodiversity and natural resources, and risk factors are analyzed and managed.

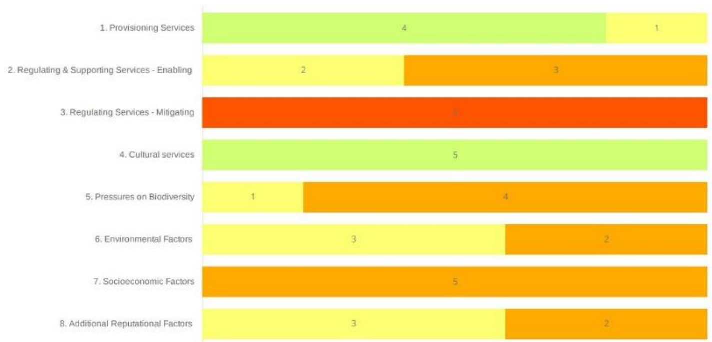
Analysis Results: The analysis of the Company's global operating locations against "Key Biodiversity Areas (KBA)" shows that no operating location is in a high-risk Key Biodiversity Area. The analysis results for both "Physical Risk" and "Reputational Risk" are below 3.3. In the risk factor analysis, the item "Regulating Services – Mitigating" is listed as high risk. Upon reviewing the environmental characteristics of the Company's operating locations, the high probability of the WWF system identifying it as high risk is primarily due to "pollution," as the sites are located within industrial parks. Although the short-term risk is not significant, adhering to the principle of environmental importance, the Company includes it in risk management and considers different scenarios to prevent it from becoming a long-term risk.

Risk Management: The Company's operating locations include the Taiwan R&D headquarters and the Vietnam production base, both situated within industrial parks. Considering the operational model and process characteristics, R&D and manufacturing processes do not involve major pollution emissions and are not highly dependent on water resources. There were no illegal incidents during the reporting period. The substantive impact of environmental risks such as "pollution risk" and "water availability" is limited. For potential high-risk items, all are handled in accordance with the regulations of the industrial park management authority, undergoing unified monitoring and standard operating procedures to ensure compliance, legality, and controllable risk. Other locations are in general office areas, supporting R&D and business, and the operational model has no substantive impact on the local ecological environment. The Company will continue to strengthen monitoring and incorporate relevant risks into its biodiversity protection strategy and operational risk management mechanism to enhance overall ecological protection effectiveness. Management is based on the indicator and goal of zero violations at operating locations.

Key Biodiversity Area (KBA) Analysis



Nature-related Risk and Dependency Analysis



6. Indicators and Targets

CyberTAN sets comprehensive climate-related indicators to monitor environmental sustainability performance and guide overall business strategy. The Company focuses on 3 core areas: Greenhouse Gas and Energy Management, Green Products and Supply Chain Management, and Biodiversity and Natural Resources Management.

Greenhouse Gas and Energy Management: Commitment to 42% reduction in carbon emissions by 2030 and achieving net-zero emissions by 2050.	
Commitment	• Reduce global facility greenhouse gas emissions by 42% by 2030 (based on 2025). • Net-zero emissions by 2050. • Renewable energy usage ratio of 50% or more by 2030.
Short-Term Target (2025)	• Participate in CDP Climate Change disclosure. • Formulate *Energy Management Measures* in accordance with ISO 50001. • Introduce energy-saving smart control systems and renewable energy at the new plant.
Mid-Term Target (2027)	• New plant obtains greenhouse gas verification. • Formulate carbon reduction pathway in accordance with SBTi.
Long-Term Target (2030)	• Renewable energy ratio reaches 50%. • 42% emission reduction (based on 2025).
2024 Annual Performance	• Energy intensity verified by accountant. • Energy intensity (per employee) reduced by 14.1%. • Total Scope 1 and 2 greenhouse gas emissions reduced by 5.2%. • Expanded Scope 1 and 2 inventory to all operating locations. • Invested 1.7% of revenue to improve energy efficiency.

Green Products and Supply Chain Management: Commitment to 100% carbon neutrality for own products by 2030, and targeting 40% of revenue from green products.		**Biodiversity and Natural Resources Management**: Focusing on 0 violations of regulations at all operating locations, gradually expanding management content and value chain engagement.	
Commitment	• Launch own carbon-neutral products by 2030. • Supply chain uses 50% or more recycled raw materials by 2050. • Green products account for 40% of revenue by 2030.	**Commitment**	• Operating towards the goals of net-positive impact on biodiversity and zero deforestation. • 0 violations of biodiversity-related regulations at operating locations.
Short-Term Target (2025)	• Incorporate green R&D into R&D innovation management incentives. • Establish sustainability material and component design standards. • Initiate carbon footprint inventory for own-brand products. • Increase the proportion of low-carbon technology-related patents by 30%.	**Short-Term Target (2025)**	• Join the TNFD initiative. • Monitor water discharge substances to ensure compliance with operating location emission standards. • Use overlapping map analysis to identify high-risk operating scope.
Mid-Term Target (2027)	• Establish product carbon footprint operating procedure documents. • Complete the Green Product Roadmap.	**Mid-Term Target (2027)**	• Report disclosure using the TNFD framework.
Long-Term Target (2030)	• Launch own-brand carbon-neutral products. • Green products account for 40% of revenue.	**Long-Term Target (2030)**	• Incorporate key supplier operating locations into the scope of overlapping map analysis and engagement.
2024 Annual Performance	• Assisted customers in obtaining ISO 14067 certification. • Introduced product life cycle concept. • 100% of own products obtained WEEE certification. • 100% of own products use recyclable packaging materials. • Recyclability of own switch products is over 90%.	**2024 Annual Performance**	• 0 violations of ecology and related environmental regulations at operating locations. • Waste is disposed of by legal clearance providers to prevent environmental pollution.

7. Future Outlook

CyberTAN's analysis of the trend or variation in climate-related target performance is as follows, to ensure primary users of the general-purpose financial reports clearly understand the progress of climate-related goals. The Company will continue to deepen its climate change response strategies and promote more comprehensive sustainable development actions. In terms of carbon reduction targets, CyberTAN commits to reducing Scope 1 and 2 emissions by 42% by 2030, using 2024 as the baseline, with the long-term vision of achieving net-zero emissions by 2050. To achieve this goal, the Company plans to propose a carbon reduction pathway in accordance with the SBT science-based reduction targets. Furthermore, it will proactively submit the CDP Climate Change disclosure project questionnaire in 2025, demonstrating CyberTAN's commitment to a net-zero future.

- **Operational Aspect**:
  CyberTAN will launch the internal carbon pricing mechanism in 2025, and the Taiwan facility will commence renewable energy procurement in 2026. The newly completed Vietnam Fu Hai facility will invest tens of millions in capital expenditure to build an energy-saving smart control system, and continues to plan the construction of a wastewater recycling system and solar power generation facility, with an estimated installed capacity of 1,484.28 kWp and a total installation area of approximately $17,281 m^2.

- **Product Aspect**:
  CyberTAN actively promotes green manufacturing processes and innovation, introducing the concept of product life cycle. Current product design emphasizes the three major aspects of "recyclability, low pollution, and simplification" as the starting point for design development and material selection, to comply with the EU Waste Electrical and Electronic Equipment (WEEE) Directive and increase the proportion of recyclable raw materials. Powder coating with high recyclability is used on metal casings, and laser engraving technology is fully utilized to replace some traditional ink printing, significantly reducing production defect rates and material scrap waste. In addition, common structural components (such as brackets, casings, and heat dissipation metal parts) are carried over in project designs to reduce the need for new molds, lowering the carbon footprint and being environmentally friendly. In the future, the goal will be carbon-neutral products, with plans to establish a raw material carbon footprint database, ISO 14067 certification, and considerations for product recycling.

- **Supply Chain Management Aspect**:

  The Company will continue to deepen supplier ESG management, assisting suppliers with greenhouse gas inventory and carbon reduction actions. Through regular supplier training and experience-sharing sessions, the overall supply chain's sustainability awareness and capabilities will be enhanced. CyberTAN believes that only through joint carbon reduction across the entire value chain can warming be mitigated together, building a sustainable future.

In addition to climate change, the Company initiated an assessment of dependency and impact on biodiversity and natural resources, proposing the *Commitment to Biodiversity and Forest Land Protection* in 2025 as the guiding principle for the Company's natural resource protection. For the first time, overlapping map analysis was conducted for all the Company's operating locations, utilizing the World Wildlife Fund (WWF) Biodiversity Risk Assessment Tool (BRF) map data. In the future, more analysis tools will be gradually adopted to identify and manage risks, and value chain identification will be included in the long-term goals, moving towards the objectives of "net-positive impact on biodiversity" and "zero deforestation

8. Appendix

8.1 Greenhouse Gas Emissions (ISO 14064 & GHG Protocol)

ISO 14064		GHG Protocol		2023	2024
Category 1: Direct GHG emissions		Scope 1: Direct emissions		227.2707	323.3240
Category 2: Indirect emissions from imported energy	Location-based	Scope 2: Energy indirect emissions	Location-based	5,303.1976	4,917.5745
	Market-based		Market-based	5,303.1976	4,917.5745
Category 1 + Category 2		Scope 1 + Scope 2		5,530.4683	5,240.8985
Category 3: Indirect emissions from transportation		Upstream transportation and distribution		430.6521	16.3219
		Business travel		9.2946	48.8553
		Employee commuting		332.4381	370.7670
		Downstream transportation and distribution		32.5191	18.8189
Category 4: Indirect emissions from products used by organization		Purchased goods and services		-	-
		Capital goods		-	-
		Fuel and energy-related activities		102.0226	721.4440
		Waste generated in operations		14.6335	79.4619
		Upstream leased assets		-	-
Category 5: Indirect emissions associated with the use of products		Processing of sold products		-	-
		Use of sold products		-	-
		End-of-life treatment of sold products		-	-
		Downstream leased assets		3,583.0808	2,980.2276
		Franchises		N/A	N/A
		Investments		-	-
Scope 3 Total				4,504.6408	4,235.8966

The Company adopts the operational control approach, follows ISO 14064 for its inventory, and discloses the corresponding GHG Protocol scopes. There have been no changes to the greenhouse gas measurement methodology during the reporting period. The Taiwan plant has obtained third-party verification for two consecutive years.

The Location-based Scope 2 greenhouse gas emission factors are cited as follows：Taiwan: 0.474 $kgCO_2e/kWh$, as announced by the Energy Administration in 2024, Vietnam: 0.6592 $kgCO_2e/kWh$, as announced by the Department of Climate Change in 2023, China: 0.6379 $kgCO_2e/kWh$, as announced by the Department of Ecology and Environment of Guangdong Province in 2023, USA: 0.183 $kgCO_2e/kWh$, as announced in the Edison Electric Institute (EEI) report.

8.2 Energy and Resource Overview

Item	Category	Unit	2023	2024
Energy	Total Energy Consumption	GJ	24,344.72	27,220.76
	Electricity	GJ	24,344.72	26,664.66
	Diesel	GJ	-	408.6
	Gasoline	GJ	-	147.5
	Energy Intensity (Revenue)	GJ / Million Revenue	6.39	7.42
	Energy Intensity (Employees)	GJ / No. of Employees	27.08	23.66
Water	Water Withdrawal	Megaliters (ML)	26.72	24.76
	Water Discharge	Megaliters (ML)	-	17.79
	Water Consumption	Megaliters (ML)	-	6.97
	Water Intensity (Revenue)	ML / Million Revenue	0.007	0.007
	Water Intensity (Employees)	ML / No. of Employees	0.03	0.02
Waste	General Industrial Waste	Metric Tons	158.48	223.74
	Hazardous Industrial Waste	Metric Tons	14.21	12.50
	Total Waste	Metric Tons	171.69	236.24
	Waste Intensity (Revenue)	Metric Tons / Million Revenue	0.05	0.07
	Waste Intensity (Employees)	Metric Tons / No. of Employees	0.19	0.21

8.3 TCFD Index

	Recommended Disclosure	Section	Page
Governance	Board oversight of climate risks and opportunities.	2.1 Governance Structure and Report Mechanism	6
	Management's role in assessing and managing climate risks and opportunities.	2.1 Governance Structure and Report Mechanism	6
Strategy	Identified short, medium, and long-term climate risks and opportunities.	3.2 Climate Risk and Opportunity Assessment Result	13
	Impact of climate risks and opportunities on business, strategy, and financial planning.	3.2 Climate Risk and Opportunity Assessment Result	13
	Resilience of the strategy, considering different climate scenarios	3.3 Climate Scenario Analysis	20
Risk Management	Process for identifying and assessing climate-related risks.	3.1 Climate Risk and Opportunity Identification Process	11
	Process for managing climate-related risks.	4.1 Climate Risk Management Process	32
	Integration of climate risk processes into overall risk management.	4.1 Climate Risk Management Process	32
Metrics & Targets	Metrics used to assess climate risks and opportunities.	6. Indicators and Targets	43
	Scope 1, Scope 2, and Scope 3 GHG emissions and related risks.	8.1 GHG Emissions	47
	Targets used to manage climate risks and opportunities and performance.	6. Indicators and Targets	43

8.4 TNFD Index

	Recommended Disclosure	Section	Page
Governance	Board oversight of nature-related dependencies, impacts, risks, and opportunities.	2.1 Governance Structure and Report Mechanism	6
	Management's role in assessing and managing nature-related issues.	2.1 Governance Structure and Report Mechanism	6
	Human rights policies, engagement, and oversight regarding Indigenous Peoples and local communities.	2.1 Governance Structure and Report Mechanism	6
Strategy	Identified short, medium, and long-term nature-related dependencies, impacts, risks, and opportunities.	5.2 Biodiversity & Nature Resource Analysis	42
	Nature-related risks and opportunities with material impact on business/finances.	5.2 Biodiversity & Nature Analysis Resource Analysis	42
	Strategic resilience considering different scenarios.	5.2 Biodiversity & Nature Analysis Resource Analysis	42
	Locations of assets/activities in direct operations and value chain.	5.2 Biodiversity & Nature Analysis Resource Analysis	42
Risk Management	Process for identifying nature-related issues across the value chain.	5.1 LEAP Assessment Process	42
	Process for managing nature-related issues and action plans.	5.1 LEAP Assessment Process	41
	Integration into overall risk management.	5.1 LEAP Assessment Process	41
Metrics & Targets	Metrics used to assess nature-related risks and opportunities.	6. Indicators and Targets	44
	Metrics used to assess dependencies and impacts on nature.	6. Indicators and Targets	44
	Targets used to manage nature-related issues and performance.	6. Indicators and Targets	44

8.5 Applicable Exemptions (IFRS S1 & S2)

The Financial Supervisory Commission (FSC) allows listed companies to apply the exemptions provided by the transitional provisions in paragraphs E3 and E5 to E6 of IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" (hereinafter referred to as IFRS S1) and paragraphs C3 to C5 of IFRS S2 "Climate-related Disclosures" (hereinafter referred to as IFRS S2). For the current year, the Group’s applicable exemptions under the transitional and other provisions of the IFRS Sustainability Disclosure Standards are shown in the table below:

Exemption Item	Description	IFRS Standard Reference
Comparative Information	No comparative information required in the first year of IFRS S1 application.	IFRS S1.E3& E6(a)、IFRS S2.C3
Climate-only Disclosure	May disclose only climate-related information in the first year of application.	IFRS S1.E5
Commercially Sensitive Information	May omit sensitive information regarding opportunities if specific conditions are met.	IFRS S1.B34-B36
Scope 3 GHG Emissions	No requirement to disclose Scope 3 emissions in the first year of IFRS S2 application.	IFRS S2.C4(b)

8.6 IFRS S2 Climate-Related Metrics

Metric	CyberTAN 2024 Performance	Metric No.
GHG Emissions	• Scope 1 (tCO2e)：141.4087 (TW)；179.9856 (VN)；4.6158 (US)；6.3139 (CN) • Scope 2 (tCO2e)：432.2880 (TW)；4,455.4186 (VN)；9.0623(US)；20.8056(CN) • Scope 3 (CO2e)：3,300.8516 (TW)；935.0450 (VN)	IFRS S2 29 (a) (i)
Transition Risks	(i) Renewables procurement: Costs vs 2024 base: TW up 1.87x, VN up 1.13x. By 2050: TW up 1.05x, VN up 0.34x. (ii) Carbon costs by 2050: BaU scenario 0.56% of revenue; Transition scenario 0.17%.	IFRS S2 29 (b)
Physical Risks	(i) High temp: Power costs up NTD 980k–1.28m/year. (ii) Extreme rain/disruption: Est. revenue loss NTD 10.27m–11.57m/day.	IFRS S2 29 (c)
Climate Opportunities	Under SSP5-8.5 vs SSP1-2.6: Climate-resilient products est. to be 3.2% of revenue by 2050.	IFRS S2 29 (d)
Capital Allocation	Total 2024 Sustainable Transition allocation: ~USD 5.23M (Includes green deposits and energy efficiency upgrades in TW/VN).	IFRS S2 29 (e)
Carbon Pricing	Internal carbon pricing uses "Shadow Pricing" for procurement/investments based on MOENV announcements.	IFRS S2 29 (f)
Remuneration	ESG metrics (verification, reports, carbon targets) account for 20% of executive performance evaluation.	IFRS S2 29 (g)

IFRS S2 Electronic Manufacturing Services and Original Design Manufacturing

Industry-based metrics related to the Company's specific business model: With reference to "IFRS S2 Industry-based Guidance, Volume 54—Electronic Manufacturing Services and Original Design Manufacturing," industry-based metrics include Water Management and Product Life Cycle Management.

Climate Metrics

Metric	2024 Performance	Metric No.
Water Management (1) Total withdrawal in water-stressed areas (%); (2) Total consumption in water-stressed areas (%).	• TW: 5.37ML withdrawal, 6.97ML consumption (0% in stressed areas). • VN: 1.59ML withdrawal, 5.38ML consumption (0% in stressed areas).	TC-ES-140a.1
Product Life Cycle Management Weight of end-of-life products/e-waste recovered; % recycled.	• 100% of products scrapped/recycled per Hsinchu Science Park regulations. • OBM Reuse/Recycle rate >75%; Recovery rate 55%	TC-ES-410a.1

Activity Metrics

Metric	2024 Performance	Metric No.
Number of Manufacturing Facilities	2 (Hsinchu HQ, Vietnam Manufacturing Center)	TC-ES-000.A
Area of Manufacturing Facilities	25,489.4 m^2	TC-ES-000.B
Number of Employees	1,127 (Total across TW, VN, CN, US)	TC-ES-000.C

8.7"Climate-related Information of Listed Companies" of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

No.	Metric	Section	Page
1	Board and management oversight/governance of climate risks.	2.1 Governance Structure and Report Mechanism	6
2	Climate risks/opportunities impact on business and finances.	3.2 Climate Risk and Opportunity Assessment Result	13
3	Financial impact of extreme weather and transition actions.	3.2 Climate Risk and Opportunity Assessment Result	13
4	Integration of climate risk into overall risk management.	4.1 Climate Risk Management Process	32
5	Scenario analysis: scenarios, parameters, and financial impacts.	3.3 Climate Scenario Analysis	20
6	Transition plans and metrics for physical/transition risks.	6. Indicators and Targets	43
7	Internal carbon pricing basis.	4.1 Climate Risk Management Process	32
8	Climate targets, scopes, timelines, and use of RECs/offsets.	6. Indicators and Targets	43
9	GHG Inventory and Assurance status.	• The Taiwan plant passed the ISO 14064 verification by the Industrial Technology Research Institute (ITRI) in 2024. • The Vietnam Manufacturing Center conducted a greenhouse gas inventory in 2024 in accordance with ISO 14064. • The Vietnam Manufacturing Center is expected to obtain ISO 14064 third-party verification in 2026.	47

2024 Greenhouse Gas Emissions Verification Opinion

ITRI Industrial Technology Research Institute

Opinion No.：OE-0906-2025013-02-02 Release version:1

Greenhouse Gas Verification Opinion

CyberTAN Technology Inc.

NO.99 Park Avenue III Hsinchu Science Park Hsinchu County 308 Taiwan

Summary of Verification Results

Industrial Technology Research Institute (Center for Measurement Standards) has independently verified the GHG claims reported by CyberTAN Technology Inc.. It complies with the requirements of ISO 14064-1:2018. The verification results do not violate the substantive restrictions and meet the reasonable assurance in Category 1, 2 and the limited assurance in Category 3, 4, 5.

Verification Boundary:

- CyberTAN Technology Inc.

  CyberTAN Headquarter: NO.99 Park Avenue III Hsinchu Science Park Hsinchu County 308 Taiwan
  CyberTAN- Innovation Plant: NO. 1 Innovation Road II Hsinchu Science Park Hsinchu 300 Taiwan

- Duration：January 1, 2024 to December 31, 2024

GHG Emissions:

Category 1:	Direct GHG emissions and removals	141.4087	Tonnes CO_2e
Category 2:	Indirect GHG emissions from imported energy	432.2880	Tonnes CO_2e
Category 3:	Indirect GHG emissions from transportation	220.3872	Tonnes CO_2e
Category 4:	Indirect GHG emissions from products used by an organization	100.2368	Tonnes CO_2e
Category 5:	Indirect GHG emissions associated with the use of products from the organization	2980.2276	Tonnes CO_2e
Total GHG emissions:		**3874.5483**	Tonnes CO_2e

Wei-Yun Liang
Lead Verifier

Yu-Ping Lan
Industrial Technology Research Institute
CMS General Director (Authorized Signature)

First release date：June 5, 2025
Latest release date：June 5, 2025

Page 1 of 3

This verification statement cannot be used on a single page and must be used in its entirety to be effective.
Verification agency: Industrial Technology Research Institute (Center for Measurement Standards)
No.195, Sec. 4, Jhongsing Rd., Jhudong Township, Hsinchu County 31040, Taiwan (R.O.C.) +886-3-5732071
Ver. 2024.10.04 H06-P-02-03-02

ITRI Industrial Technology Research Institute

Opinion No.：OE-0906-2025013-02-02 Release version:1

Detail Verification Categories

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

unit: Tonnes CO_2e

GHG Emissions		Location & Information
		CyberTAN Technology Inc. CyberTAN Headquarter: NO.99 Park Avenue III Hsinchu Science Park Hsinchu County 308 Taiwan CyberTAN- Innovation Plant: NO. 1 Innovation Road II Hsinchu Science Park Hsinchu 300 Taiwan
Category 1:	Direct GHG emissions and removals	141.4087
Category 2:	Indirect GHG emissions from imported energy	432.2880
Category 3:	Indirect GHG emissions from transportation	220.3872
Category 4:	Indirect GHG emissions from products used by an organization	100.2368
Category 5:	Indirect GHG emissions associated with the use of products from the organization	2980.2276
Total GHG emissions:		**3874.5483**

- Verification duration：January 1, 2024 to December 31, 2024
- Types of GHGs included：CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3
- GWP applied：The IPCC 2021 AR6 GWP values
- Electricity emission factor：0.474 $KgCO_2e/kWh$
  (The emission factor for electricity for the year 2024 is announced by Taiwan power company in 2025.)
- Consolidation approach：Control

Level of Assurance：

Reasonable assurance in Category 1, 2

Limited assurance in Category , 3, 4, 5

Materiality Threshold：5 %

Verification Agreement：

ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

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Ver. 2024.10.04 H06-P-02-03-02

ITRI Industrial Technology Research Institute

Opinion No.：OE-0906-2025013-02-02 Release version:1

Verification Criteria：

ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Verification Opinion：

According to the verification process and procedures carried out by the Industrial Technology Research Institute (Center for Measurement Standards), there is sufficient evidence to show that the GHG statements of CyberTAN Technology Inc. are not substantially different. The modified historical GHG data and related information are presented fairly based on ISO 14064-1:2018. The GHG statements are the responsibility of CyberTAN Technology Inc..

Verification Process Date：

Document review: April 30, 2025

Stage 1 verification: May 6, 2025

Stage 2 verification: May 15, 2025

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental applications or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The report and attachments are in full compliance with the standard methods and procedures of the competent authority, and the inspection operations are conducted in an impartial and honest manner. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charges and punishment. Industrial Technology Research Institute (Center for Measurement Standards) has no financial investment relationship with the inspected unit and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

Disclaimer

This document is prepared by Industrial Technology Research Institute (Center for Measurement Standards) based on the verification results of CyberTAN Technology Inc.'s greenhouse gas reports. Industrial Technology Research Institute (Center for Measurement Standards) issues the document after the applicant's consent. The applicant shall not use the document as an exemption from local ordinances, and the responsibility for any published international guidelines and regulations; Industrial Technology Research Institute (Center for Measurement Standards) is not required to represent it to other organizations other than customers.

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