



GLOBAL TEK

2025

時碩工業永續報告書
SUSTAINABILITY REPORT

Table of Contents

Message from the President (GRI 2-22 / 2-23)	4
1. About the Report	5
1.1 Global Tek Product Profile (GRI 2-1 / GRI 2-2)	7
1.2 Economic Performance (GRI 201)	13
1.3 Sustainability Performance	14
2. Sustainability Strategy and Governance	16
2.1 Sustainability Development and Risk Management Committee (GRI 2-13 / GRI 2-14)	16
2.2 Sustainability Goals and Vision (GRI 1)	19
2.3 Material Topic Identification Process (GRI 3-1 / GRI 2-14)	22
2.4 Communication of Material Topics	24
2.5 Board Composition and Operations (GRI 2-9)	24
2.6 Role of the Highest Governance Body in Sustainability Reporting (GRI 2-12 / GRI 2-13 / GRI 2-14)	27
2.7 Conflicts of Interest (GRI 2-15)	28
2.8 Collective Knowledge of the Highest Governance Body (GRI 2-17)	31
2.9 Evaluation of the performance of the highest governance body (GRI 2-18)	31
2.10 Anti-corruption (GRI 205)	31
2.11 Supplier Management (GRI 204 / GRI 308 / GRI 414)	33
3. Environment	40
3.1 Biodiversity	40
3.2 Materials	40

3.3 Climate Change Response	41
3.4 Energy	50
3.5 Water and Effluents	53
3.6 Greenhouse Gas Emissions	55
3.7 Waste Management	58
4. Social	61
4.1 Talent Attraction and Retention	61
4.2 Talent Training and Development.....	72
4.3 Human Rights Protection.....	80
4.4 Occupational Health and Safety	86
Appendix.....	107
Appendix I: GRI Content Index Table	107
Appendix II: SASB Index Table (Sustainability Accounting Standards Board)	113
Appendix III: Climate-Related Information for Listed Companies	116
Appendix IV: Third-Party Independent Verification Statement (BSI)	122
Appendix V: International Standards and Quality Certificates	123
Appendix VI: INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT	124

Message from the President (GRI 2-22 / 2-23)

The year 2025 marked the 25th anniversary of Global Tek Group. It was not only a milestone, but also a turning point for reflection and advancement amid profound change. During the year, intense global political and economic turbulence and unprecedented geopolitical shifts reshaped the international trade and economic order. Significant fluctuations in the New Taiwan dollar exchange rate further tested the foundations of corporate resilience. Guided by a strong awareness of risk and a prudent approach to management, Global Tek drew on its keen market insight and robust operational resilience to remain steady through the storm.

Amid rapidly changing global political and economic conditions and the restructuring of supply chains, strategic agility has become essential to sustainable operations and competitiveness. In response to increasingly stringent trade barriers and geopolitical risks, Global Tek has actively implemented its “China + 1” global deployment strategy since 2024 and is developing a new production base on approximately 54,000 ping of land in Chonburi Province, Thailand. This new facility represents an important milestone in the Company’s overseas production capacity and demonstrates our commitment to providing global customers with scalable, efficient, secure, and stable supply-chain backup. It will further strengthen supply-chain resilience and international competitiveness.

Global Tek continues to deepen the development of its three principal business groups—Automotive, Industrial Applications, and Aerospace. Through its One-Stop Service model, the Company integrates core capabilities in product development, precision manufacturing, quality management, and global delivery to provide customers with higher-value integrated solutions and jointly address the challenges and opportunities arising from rapid changes in global markets.

We firmly believe that sound, transparent, and trustworthy corporate governance is the foundation of sustainable corporate development. Upholding the principle of ethical management, Global Tek continues to enhance Board effectiveness, protect shareholders’ rights and interests, and improve the quality and transparency of information disclosure. In the 12th Corporate Governance Evaluation, Global Tek again received strong recognition. The Company remained in the top 5% among TWSE/TPEX-listed companies with market capitalization between NT\$5 billion and NT\$10 billion and continued to rank in the 6%–20% tier among all TWSE-listed companies. This recognition affirms our corporate-governance achievements and reflects the long-term commitment of all employees to integrity, accountability, and sustainable operations.

Looking ahead, Global Tek will continue to build on sound governance, pursue global deployment as a strategic priority, and make innovative technology and sustainable development the core drivers of growth. Together with customers, employees, suppliers, and all stakeholders, we will create more resilient, competitive, and sustainable corporate value.

In this context, Global Tek is actively embracing digital transformation and investing in AI enablement and the continued advancement of Industry 4.0. Since launching digital integration, the Company has fully deployed its Manufacturing Execution System (MES) and progressively introduced AI tools to improve operational-management efficiency, reduce hidden costs, and reinforce its competitive position against low-price competition.

We have always regarded talent as our most valuable asset. In recent years, we have promoted the core concept of advancing alongside AI, encouraging employees to embrace technological change and actively participate in relevant training. Global Tek received the “Outstanding Enterprise for Talent Development in Taoyuan” award from the Taoyuan City Government’s Smart Industry Academy. This award recognizes our progress in digital transformation and highlights the importance we place on sustainable talent development.

Our sustainability journey continues. The Taiwan Xinwu Plant and the Wuxi, Xi’an, and Tongchuan plants in China have obtained ISO 50001 Energy Management System certification, enabling us to use precise data to identify optimal solutions. We have also obtained ISO 14067 product carbon-footprint certification, aligning our operations with international green-supply-chain standards and strengthening our role as a green partner supporting customers in their decarbonization efforts.

Employee health is a cornerstone of corporate sustainability. We therefore continue to sponsor the Taoyuan Xinwu “Land of Fish and Rice Marathon,” encouraging employees and their families to exercise together and build healthier lives. We also value our connection with local communities. By adopting Touzhou Charming Park, we help maintain a shared recreational space for residents. Out of respect and affection for Taiwan’s natural environment, Global Tek became a Yushan Adoption Partner last year and began supporting ecological research on the yellow-throated marten. Known as the “yellow lightning” for its agility, this protected species native to Taiwan symbolizes our commitment to biodiversity and our sincere desire to give back to the land.

Looking toward 2026, the global economic and trade environment remains complex and volatile, the climate crisis transcends borders, and multiple uncertainties continue to converge. Nevertheless, Global Tek will firmly implement its ESG commitments and fulfill its responsibilities as a corporate citizen. The more unpredictable the world becomes, the more steadfast our commitment to responsible management must be. Global Tek will remain true to its founding purpose, respond confidently to a changing world, achieve steady breakthroughs through transformation, and advance toward enduring prosperity.

1. About the Report

Reporting Principles and Framework

Welcome to the Sustainability Report published by Global Tek Fabrication Co., Ltd. (hereinafter referred to as “Global Tek,” “Global Tek Group,” “the Company,” or “we”). This report presents the Company’s actions and performance across environmental, social, governance, and economic dimensions.

The report has been prepared in accordance with the GRI 2021 Standards issued by the Global Reporting Initiative (GRI). In line with the Financial Supervisory Commission’s Corporate Governance 3.0 – Sustainable Development Roadmap, the report also incorporates the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB) Standards. It is intended to help Global Tek’s stakeholders and the public understand the sustainability commitments and actions undertaken by the Company in 2025.

Reporting Scope and Basis of Calculation

This report covers Global Tek's sustainability performance from January 1 to December 31, 2025. Its reporting boundary includes GLOBAL TEK FABRICATION CO., LTD.; GLOBAL TEK CO., LTD.; GLOBAL TEK(WUXI) CO., LTD.; GLOBAL TEK(XIAN) CO., LTD.; GLOBAL TEK METAL MANUFACTURING (SHAANXI) CO., LTD..

Non-wholly-owned subsidiaries and overseas operating locations included in the consolidated financial statements are excluded. For information on affiliated enterprises, please refer to Global Tek's 2025 Annual Report. Any disclosure with a different reporting boundary is specifically identified in the relevant section. Financial information is presented in New Taiwan dollars and RMB. No restatements were made in comparison with the prior-year Sustainability Report, except as specifically disclosed below.

Contact Information

The Sustainability Planning Unit is responsible for collecting and compiling the information in this report. Electronic editions are published in Chinese and English and may be downloaded from Global Tek's website. Questions or suggestions are welcome through the "Contact us" link on the Company's website or through the following channels:

- Contact: Sustainability Planning Unit
- Address: Building C, 15F., No. 94, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, Taiwan
- Telephone: +886-3-420-1398, Ext. 3012
- Website: <https://www.globaltekwww.com/tw/>
- Email: sustainability@globaltekwww.com

Report Publication

Global Tek publishes its Sustainability Report annually in the third quarter. The first report was issued in 2023. The current edition was published in August 2026, and the next edition is scheduled for August 2027.

Report Preparation and Approval Process

The topics addressed in this report were identified through a materiality assessment and stakeholder engagement, prioritized, and used as the basis for determining report disclosures.

Each operating site and department prepare information within its area of responsibility and submits it to the Sustainability Planning Unit under the Sustainability Development and Risk Management Committee for consolidation and editing. The heads of the Committee's implementation centers review and revise the content. Following the applicable administrative process, the report is submitted to the General Manager and Chairperson for review and then to the Board of Directors for approval. The report is finalized, published, and subject to external assurance to safeguard reporting quality. Global Tek also continues to improve the report's presentation so that stakeholders can readily understand the Company's sustainability efforts and performance.

Restatement of Information

Information has been restated this year due to an update to the energy-calculation methodology. Please refer to Section 3.4, Energy, for details.

Assurance and Verification

Crowe (TW) CPAs was engaged to perform limited assurance on this report in accordance with Standard on Assurance Engagements No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation of the Republic of China. The independent assurance report is provided in the Appendix.

The financial information referred to in this report is consistent with Global Tek's 2025 consolidated financial statements, which were audited by Crowe (TW) CPAs.

1.1 Global Tek Product Profile (GRI 2-1 / GRI 2-2)

Company Information

Item	Information
Company name	Global Tek Fabrication Co., Ltd.
Date established	November 7, 2008
Chairperson	Ms. Liu Tsu-Ying
General Manager	Mr. Huang Ya-Hsing
Paid-in capital	NT\$1,098,118 thousand (as of December 31, 2025)
Industry category	Electrical machinery
Stock code	4566

Business Activities

Global Tek Group operates in the precision metal machining industry. Drawing on its core precision-machining capabilities, the Group provides global customers with one-stop manufacturing solutions across three principal industries:

- **Automotive components:** Key precision components for transmission, safety, and fuel systems.
- **Industrial applications:** Industrial instrumentation, semiconductor-equipment parts, high-end bicycle components, and industrial flow-control components.
- **Aerospace:** Precision machining of engine and flight-control-system components for leading international aerospace companies.

Core Strengths

Global Tek applies advanced precision metal machining technologies across diverse high-end markets and provides key-component solutions to customers worldwide. Since its establishment, the Company has pursued a global vision, entered niche markets for precision-machined metal components, built barriers to rapid replication, and developed a professional, systematic, and international team. Global Tek is committed to creating a learning organization and becoming a lean enterprise capable of sustainable development.

Across global niche markets—including automotive, industrial products, and aerospace—the Company has established dedicated one-stop-service teams and differentiated its services through a comprehensive engineering value proposition. Global Tek supplies precision components to Tier 1 automotive, industrial-application, and aerospace customers. Upstream inputs include machining raw materials and production equipment. Procured materials include stainless-steel, carbon-steel, aluminum, titanium-alloy, special-alloy-steel and other metal bars, as well as stamped, forged, and precision-cast parts. Midstream products include automotive safety- and transmission-system components, industrial instruments, semiconductor components, high-end bicycle and e-bike components, and aerospace components. Downstream customers include international Tier 1 companies across a broad range of industries.

Operating Locations

The Group's principal operating locations are its Xizhi Headquarters, Taiwan Xinwu Plant, Taiwan Youshi Plant, Wuxi Plant, Xi'an Plant, and Tongchuan Plant. The ownership structure and shareholding relationships are presented in the original report's corporate-structure diagram.

Operating sites



| Taiwan Xizhi Office



| Taiwan Xinwu Factory



| Taiwan Youshi Factory



| Wuxi Factory

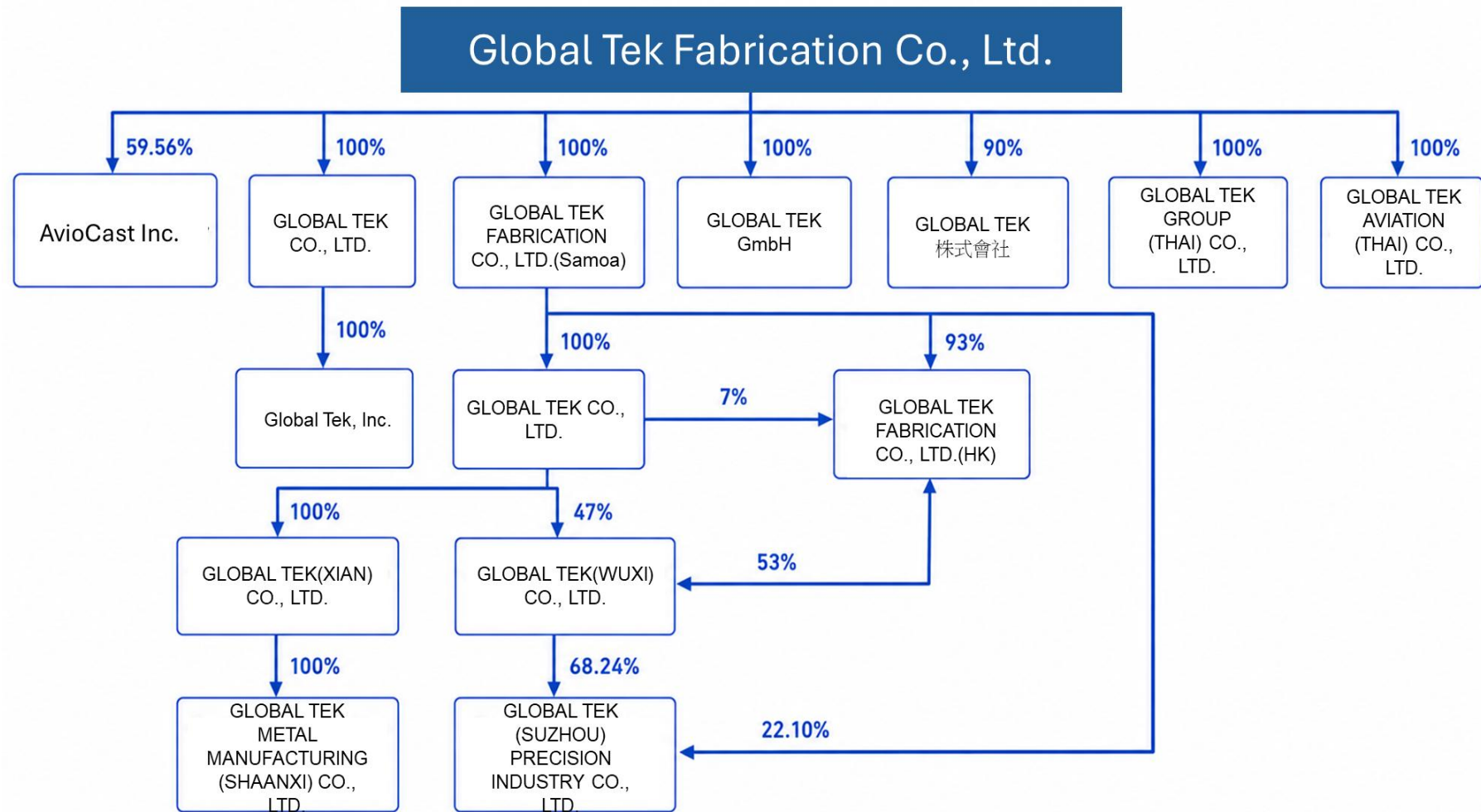


| Xi'an Factory



| Tongchuan Factory





Note: Percentages represent shareholding ratios.

Value Chain Structure

The Company's value chain extends from raw-material supply and precision manufacturing to global terminal applications. To implement sustainable manufacturing and green procurement, the procurement chain is divided into four categories for targeted and localized risk management.

Procurement category	Scope and principal partners
Material suppliers	Suppliers of steel, aluminum, copper, and other metal raw materials, principally major domestic and international ferrous and non-ferrous metal manufacturers.
Outsourced processing partners	Specialist providers of precision grinding, special heat treatment, surface treatment, electroplating, and other processes, supporting localized division of labor.
Finished products and key components	Precision components with specified functions procured for final-product assembly to safeguard shipment quality.
Auxiliary materials and general procurement	Cutting and lubricating oils, molds, cutting tools, packaging materials, and logistics service suppliers that support plant operations.

Operational Resilience and Sustainability Commitment

Global Tek Group strengthens operational resilience by diversifying industry risk, integrating environmental responsibility into its core processes, and continuing to advance sustainable manufacturing and green-procurement management. Going forward, the Group will work with its four categories of supply-chain partners to evaluate low-carbon transformation opportunities for raw and auxiliary materials and develop a green ecosystem.

Group-wide Industrial Value Chain

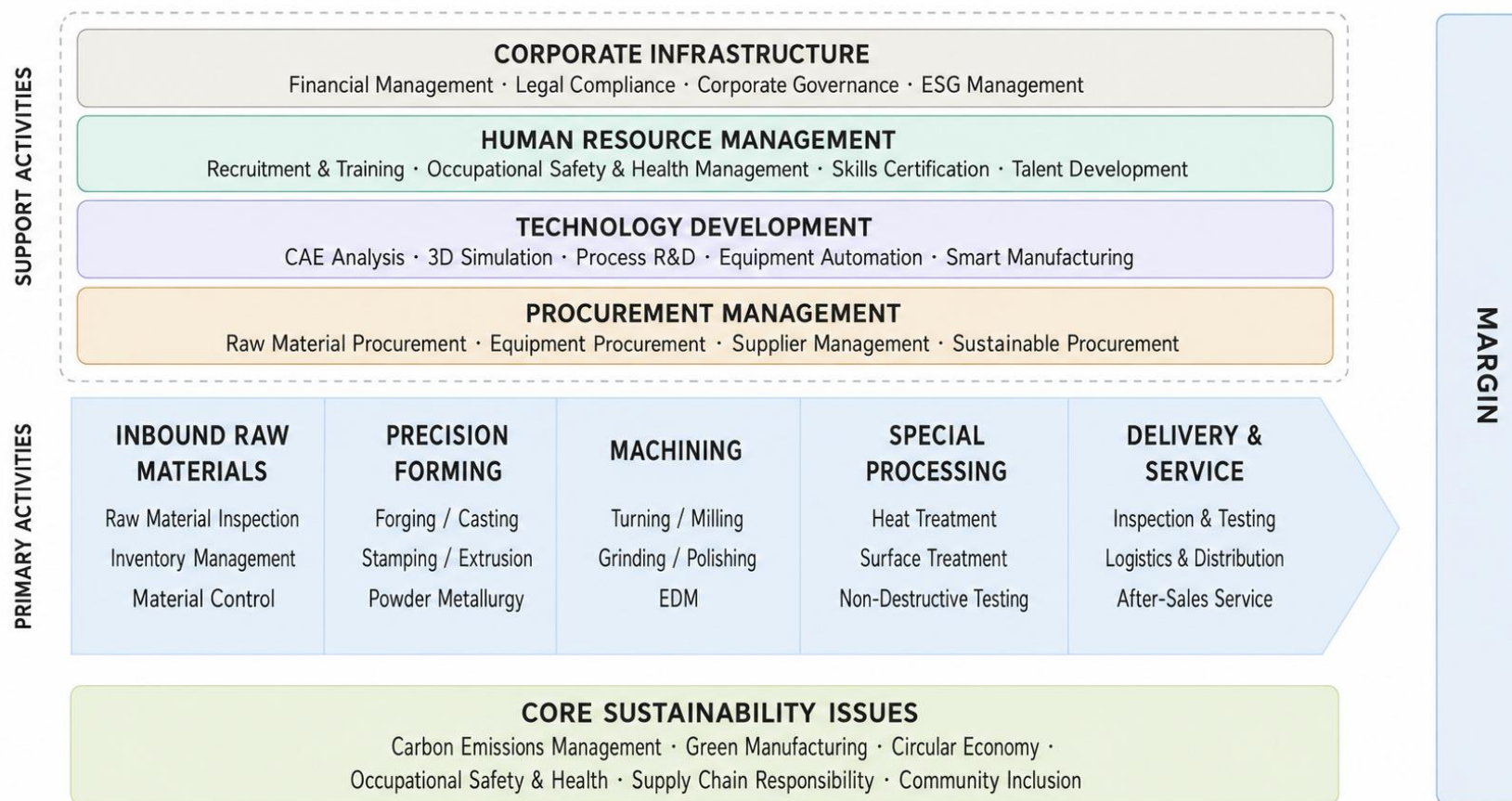
By connecting upstream partners, group operations, and downstream top-tier customers, Global Tek has established a diversified and resilient manufacturing chain.

Value-chain stage	Related entities	Core activities	Sustainability and operational benefits
Upstream raw materials and processing	Global raw-material manufacturers and outsourced providers of specialized processes	Supplier sourcing and development, quality-system audits, bar-stock inventory, and logistics management	Secure stable material supply and reduce supply-disruption risk.
Internal operations and manufacturing	Core operating sites in Taiwan, China, and Thailand	Precision metal machining, process development, and finished-product assembly	Flexibly allocate resources among plants and meet diverse cross-industry demand.

Downstream markets and applications	Global cross-industry Tier 1 integrators	Global distribution, new-product development, and localized technical support	Build close partnerships and diversify exposure to volatility in any single industry.
-------------------------------------	--	---	---

Company Value Chain and Other Activities

Global Tek Group's value chain encompasses raw-material supply, precision manufacturing and processing, and end applications. The detailed value-chain graphic is retained in the original Chinese report for reference.



Membership of Associations

Global Tek Group actively participates in professional associations, industry organizations, and labor-related groups. Through regular and ad hoc activities, the Group shares knowledge, information, experience, and best practices; maintains close communication with industry participants; and creates diverse opportunities for the Company, employees, and external stakeholders to exchange knowledge and learn, thereby enhancing organizational and individual competitiveness.

Association	Role
Taiwan Aerospace Industry Association – Primary-Level Manufacturing Committee	Director
Taoyuan Industrial Association	Member

1.2 Economic Performance (GRI 201)

Financial Performance

Unit: NT\$ thousand

Category	Item	2023	2024	2025
Operating financial performance	Operating revenue	4,208,458	4,797,370	4,976,319
	Operating costs	3,277,842	3,756,449	3,874,258
	Gross profit	930,616	1,040,921	1,102,061
	Operating expenses	710,033	883,445	881,811
	Operating profit	220,583	157,476	220,250
	Non-operating income and expenses	84,841	121,615	(18,378)
	Profit (loss) before tax	305,424	279,091	201,872
	Profit (loss) after tax	262,253	196,860	137,223
	Total comprehensive income for the year	230,164	249,204	170,176

Distributed economic value	Employee wages and salaries	684,928	954,233	1,080,002
	Payments to providers of capital	219,431	191,802	229,392
	Payments to government	96,744	99,336	70,481
	Community investment	930	641	1,268

Product Sales

Unit: NT\$ thousand

Product category	2023 sales	Share	2024 sales	Share	2025 sales	Share
Automotive products	2,180,894	52%	2,386,721	50%	2,435,414	49%
Industrial products	1,795,801	43%	1,719,842	36%	1,652,993	33%
Aerospace products	231,763	6%	690,807	14%	887,912	18%
Total	4,208,458	100%	4,797,370	100%	4,976,319	100%

1.3 Sustainability Performance

Governance

In the 12th Corporate Governance Evaluation (assessment year: 2025), Global Tek ranked in the second tier—6% to 20%—among TWSE-listed companies.

Environmental

- Greenhouse gas emissions:** Global Tek obtained BSI's unmodified verification statement, in electronic and hard-copy form, for its 2025 greenhouse gas emissions on May 27, 2026. Emissions increased by 13% compared with the 2022 base year. This was primarily because Global Tek Metal Manufacturing (Shaanxi) Co., Ltd. was added to the organizational GHG inventory in 2025 and the base year was revised concurrently to reflect the adjusted organizational boundary.
- Renewable energy:** Renewable energy accounted for 10% of total electricity consumption in 2025, an increase of five percentage points from the prior year.

- **Energy management:** The Xinwu, Wuxi, Xi'an, and Tongchuan plants established ISO 50001 Energy Management Systems and obtained third-party certification, strengthening data-driven energy management and energy efficiency.
- **Expanded renewable-energy use:** The Group expanded solar-generation facilities on plant roofs and carports and increased its procurement of renewable energy and renewable-energy certificates.
- **Recycling and reuse:** Process improvements included modifications to pure-water-system drainage, recovery and reuse of cutting water, and a reclamation system for pure-water tanks, reducing water withdrawal and wastewater discharge.
- **Replacement of energy-intensive equipment:** The Group continued introducing variable-frequency air-conditioning and refrigeration units and improving air-return systems to reduce overall energy consumption.

Social

- Employee salaries were adjusted for the third consecutive year, with an average increase of approximately 3%–4%, allowing employees to share in business results while maintaining overall compensation competitiveness.
- Overall employee satisfaction in 2025 increased by 1.67% compared with 2024.
- Group-wide human-rights awareness activities reached 986 participants and totaled 1,972 training hours.
- The “Chang Gung–PwC Sustainability Academy: Intensive Learning Program” delivered 420 hours of case-based study and expert guidance to strengthen business thinking, decision-making, and strategy-execution capabilities.
- The “Senior Executive Development Program – President’s Forum” delivered 588 hours of quarterly instruction by the President and group discussions to develop transformational strategic thinking among senior executives and advance Group transformation and renewed growth.
- The “Mid- and Senior-Level Management Development Program – EMBA Learning Forum” delivered 1,224 hours of monthly online learning and quarterly reading groups to strengthen leadership, management, and sustainability capabilities.
- Sustainability courses—including ISO 14067 Product Carbon Footprint, ISO 14068 Carbon Neutrality, and ISO 50001 Energy Management System training—were provided to 71 employees for a total of 2,191 hours, strengthening sustainability knowledge and practical capabilities.
- AI literacy and professional-development courses trained 243 participants for a total of 843 hours, improving employees’ ability to apply generative AI and enhance work efficiency.
- Information-security talent-development courses based on ISO 27001 strengthened information-asset protection and risk-management capabilities. Four employees completed a total of 24 training hours.
- The 2025 insider-trading awareness session recorded 22 participants and 22 training hours.

- Since 2022, the Company has issued a monthly ESG newsletter linked to the United Nations Sustainable Development Goals (SDGs). By the end of 2025, a cumulative total of 48 issues had been published.
- In 2025, the Taiwan Xinwu Plant adopted Touzhou Charming Park in Xinwu, Taoyuan, maintaining a clean environment and providing residents with a comfortable place for exercise and recreation.
- For two consecutive years, the Company sponsored and encouraged employees to participate in the Taoyuan Xinwu “Land of Fish and Rice Marathon,” supporting local prosperity and healthy lifestyles. More than 100 employees and family members participated each year.
- The Company continued its weight-management competition. Participants accumulated 95.29 million steps in 2025, corresponding to an estimated reduction of approximately 11,435 kgCO₂e, encouraging healthy lifestyles and low-carbon action.

2. Sustainability Strategy and Governance

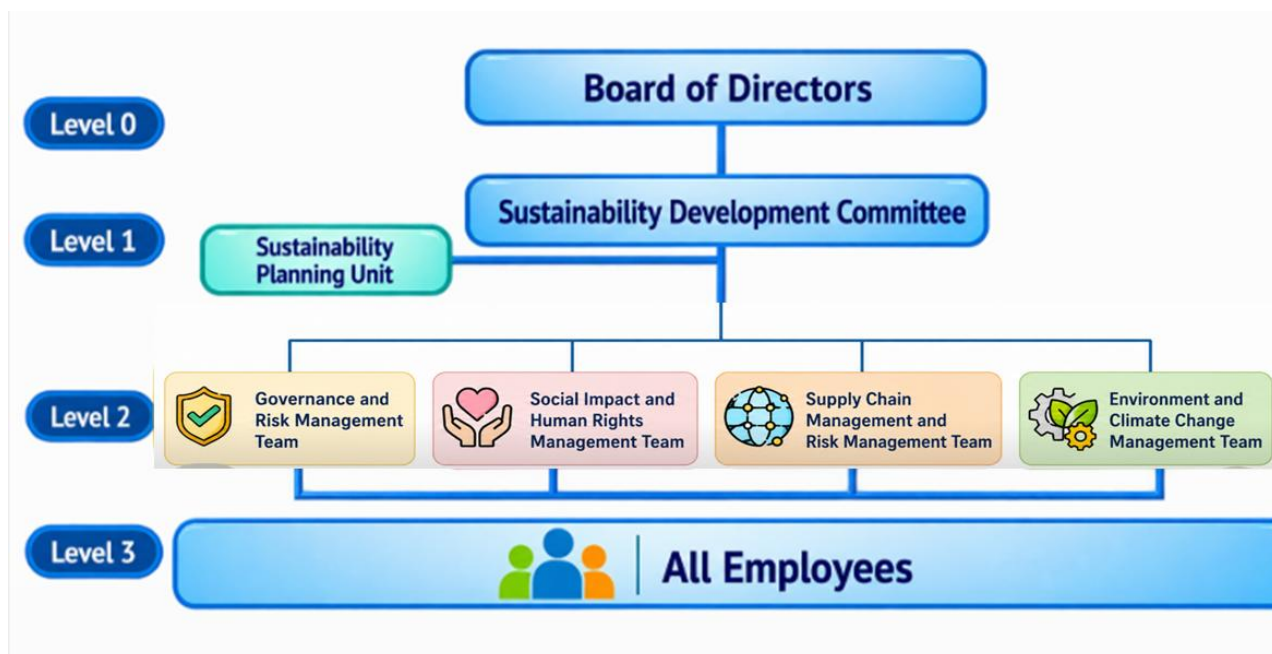
2.1 Sustainability Development and Risk Management Committee (GRI 2-13 / GRI 2-14)

The Sustainability Development and Risk Management Committee consists of four independent directors and is convened by Professor Shih-Chia Chang, an independent director. Functional working groups have been established to report directly and periodically to the Committee and the Board of Directors. The organizational structure clearly defines the first line as the personnel responsible for operations in each unit, the second line as the Board's functional organizations, and the third line as the Sustainability Development and Risk Management Committee.

The Committee has four functional working groups: the Governance and Strategic Risk Group, Social Care and Human Rights Risk Group, Supply Chain Management and Risk Group, and Environmental and Climate Risk Group. Based on their established focus areas, the groups formulate short-, medium-, and long-term objectives; analyze sustainability issues relating to governance, the environment, and society; and establish directions and action plans.

Organizational Structure

Governance Level	Structure / Reporting Relationship
Board of Directors	Highest decision-making body for risk management and sustainability oversight
Third line	Sustainability Development and Risk Management Committee
Second line	Four functional working groups and the sustainability planning unit
First line	Responsible personnel in each business and operational unit



Scope of Responsibilities

Functional Working Group	Principal Responsibilities
Governance and Strategic Risk	Conduct corporate governance and corporate sustainability activities; maintain the operation of the Board and functional committees in accordance with applicable requirements; identify economic risks, including operational, financial, legal compliance, and information security risks.
Social Care and Human Rights Risk	Safeguard employee rights and human rights and plan recruitment and talent development; plan employee care measures relating to benefits, workplace safety, and physical and mental health in compliance with laws; maintain sound community relations, communication, and engagement to create social value; identify people-related risks, including human rights, occupational hazards, and human resources risks.
Supply Chain Management and Risk	Establish sustainable procurement policies and targets; advance sustainable procurement strategies and implementation; work with the supply chain on sustainability initiatives, including carbon reduction and human rights protection; identify supply-chain risks.

Functional Working Group	Principal Responsibilities
Environmental and Climate Risk	Promote process optimization and smart-system management; identify opportunities for circular use of energy and resources in production, including energy, water, and waste, and set performance targets; manage greenhouse gas emissions reduction; identify environmental and climate-change risks.

Risk Management Responsibilities

Level	Risk Management Operation
First-line responsibility	Personnel responsible for each unit shall identify, assess, execute, control, and monitor risks relating to their operations in accordance with the Company's risk management policies and procedures, and report to their supervisors.
Second-line responsibility	The functional working groups consolidate the identification, analysis, and assessment of potential risks across units and study corrective or preventive measures. Based on actual operations, they review rules and procedures, monitor regulatory amendments and official communications, assess the likelihood of risk events, issue early warnings, and propose amendments to internal rules or operating procedures. Before implementation, the responsible and relevant units are convened for discussion and external advisors are consulted when necessary. Proposed solutions and preventive measures are consolidated by the sustainability planning unit. Each working group reports its risk identification, analysis, and response plans to the Committee at least annually.
Third-line responsibility	The Chair of the Sustainability Development and Risk Management Committee reviews and oversees preventive mechanisms and implementation relating to operational, financial, legal compliance, information security, supply-chain, environmental and climate-change, occupational hazard, and human resources risks, and continuously enhances risk management quality.
Board of Directors	As the highest decision-making body for risk management, the Board directs and supervises implementation of the Company's risk management policies, ensures the effective operation of the risk management mechanism, and bears ultimate responsibility for risk management.

Stakeholders (GRI 2-12)

Global Tek values the rights and views of its stakeholders and provides open and direct communication channels, including annual reports (the shareholders' annual report and sustainability report), the corporate website, and other channels. Through the division of responsibilities among departments and units, the Company promotes timely, transparent, complete, and interactive information flows, understands and responds to stakeholder expectations and needs, and continuously improves its basis for communication. Drawing on departmental experience and peer practices, the sustainability planning unit identified customers, suppliers, and banks as the Company's stakeholders for 2025.

No.	Stakeholder	Responsible Unit
1	Customers	Business Divisions
2	Suppliers	Supply Chain Management Division
3	Banks	Finance Department

Stakeholder Engagement Policy (GRI 2-29)

Stakeholder	Key Topics of Concern	Communication Channels and Frequency	Contact and Grievance Channels
Customers	Occupational health and safety; supplier environmental assessment; supplier social assessment	Email / video conference (real time); customer satisfaction survey (annual); customer visits, audits and interviews, and technical seminars (as needed). 2025 outcomes: average customer satisfaction score of 98, unchanged from 2024; complaint closure rates: Taiwan 26 of 31 cases (83.9%), Wuxi 14 cases (100%), and Xi'an 5 cases (100%); audits: Taiwan 5, Wuxi 39 on-site audits plus 6 questionnaires, and Xi'an 4 on-site audits.	Business Divisions Tel: +886-3-420-1398 https://www.globaltekwww.com/tw/contact
Suppliers	Procurement practices	Routine telephone calls, emails and face-to-face meetings; complaint mailbox; regular audits; supplier environmental and social questionnaires. 2025 outcome: 79 suppliers received on-site audits; 100% of key raw-material suppliers committed to conflict-free minerals and the non-use of restricted substances.	Supply Chain Management Division Tel: +886-3-420-1398 https://www.globaltekwww.com/tw/contact
Government agencies / Banks	Regulatory compliance; energy; emissions	Market Observation Post System(MOPS); official correspondence; competent-authority inspections. 2025 outcomes: no material violations; filings and disclosures completed in accordance with competent-authority requirements.	Finance Department Tel: +886-3-420-1398 https://www.globaltekwww.com/tw/contact

2.2 Sustainability Goals and Vision (GRI 1)

To realize its vision of becoming an industry-leading company where employees thrive, Global Tek Group is guided by the values of integrity, foresight, and shared prosperity. Building on its core operations, the Group has established a sustainability strategy centered on environmental protection, energy conservation and carbon reduction, value-chain management, a friendly workplace, diversity, and equality. By collaborating with customers, suppliers, employees, shareholders, communities, and government agencies, the Group seeks to create positive environmental, social, and governance impacts.

Through this blueprint, the Company is committed to steady operational growth, developing products and services that generate sustainability benefits, reducing potential impacts on society and the environment, and jointly advancing sustainable economic, social, and environmental development. In 2025, Global Tek Group reviewed its sustainability vision against the Taiwan Sustainable Development Goals (TW SDGs), using these strategies to guide the Group toward a more sustainable and mutually prosperous future.

Alignment with the Taiwan Sustainable Development Goals

TW SDG	Taiwan Sustainability Goal	Management Actions
 TW SDG 3 - Good Health and Well-being	Ensure and promote healthy lives and well-being for all at all ages	■ Annual employee health examinations, monthly professional consultations by physicians from the Songshan Branch of Tri-Service General Hospital. ■ Five mental-health lectures in 2025, 10 hours of muscle-relaxation and body-management sessions with 199 attendances. ■ An 85-person fat-loss challenge achieving an aggregate 102.7% fat reduction, 157.3 kg of weight loss, 95.29 million steps, and an estimated 11,435 kg CO₂e reduction. ■ Employee welfare contributions absorbed by the Company, and continued sponsorship of the Taoyuan Xinwu Marathon with more than 100 employees and family members.
 TW SDG 4 - Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning	■ Annual training plans and diverse development resources; industry-academia collaboration. ■ Participation in the Taoyuan Local Industry Expo with approximately 6,000 teachers and students. ■ 420 hours of the Chang Gung-PwC Sustainability Academy intensive program. ■ 588 hours of the President's Lecture Series for senior executives; 1,224 hours of the EMBA Learning Academy for mid- and senior-level managers. ■ Sustainability courses including ISO 14067, ISO 14068, and ISO 50001 for 71 employees (2,191 hours). ■ Generative AI literacy training for 243 attendances (843 hours); and ISO 27001 information-security training for four employees (24 hours).
 TW SDG 5 - Gender Equality	Achieve gender equality and empower all women	■ A 1:1 female-to-male base-salary ratio for the same position. ■ No gender-equality complaints in 2025 and strict prohibition of workplace sexual harassment. ■ Three female directors among the seven seats on the seventh Board (43%).

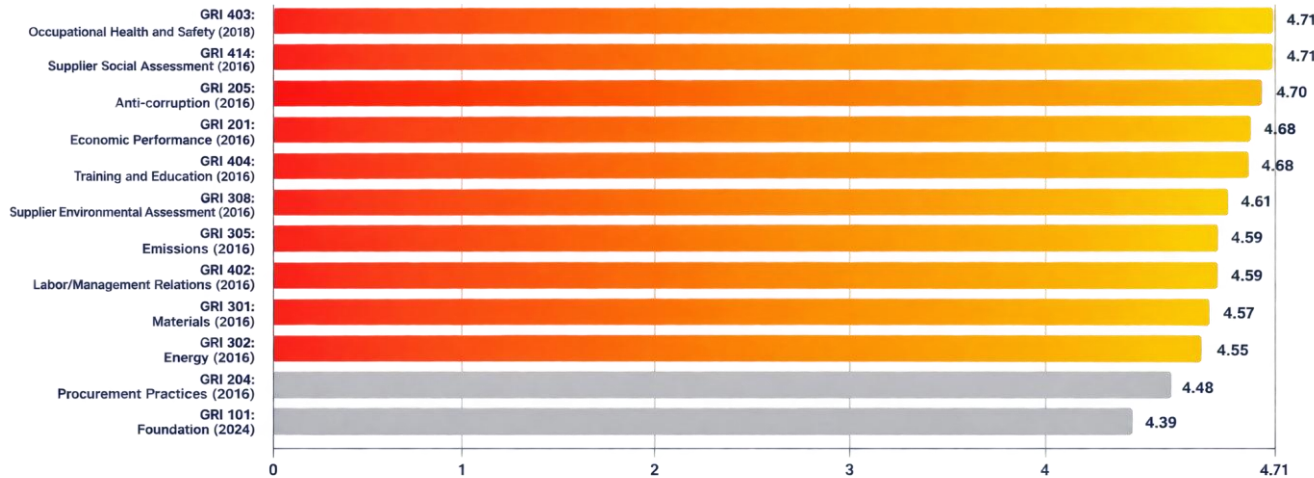
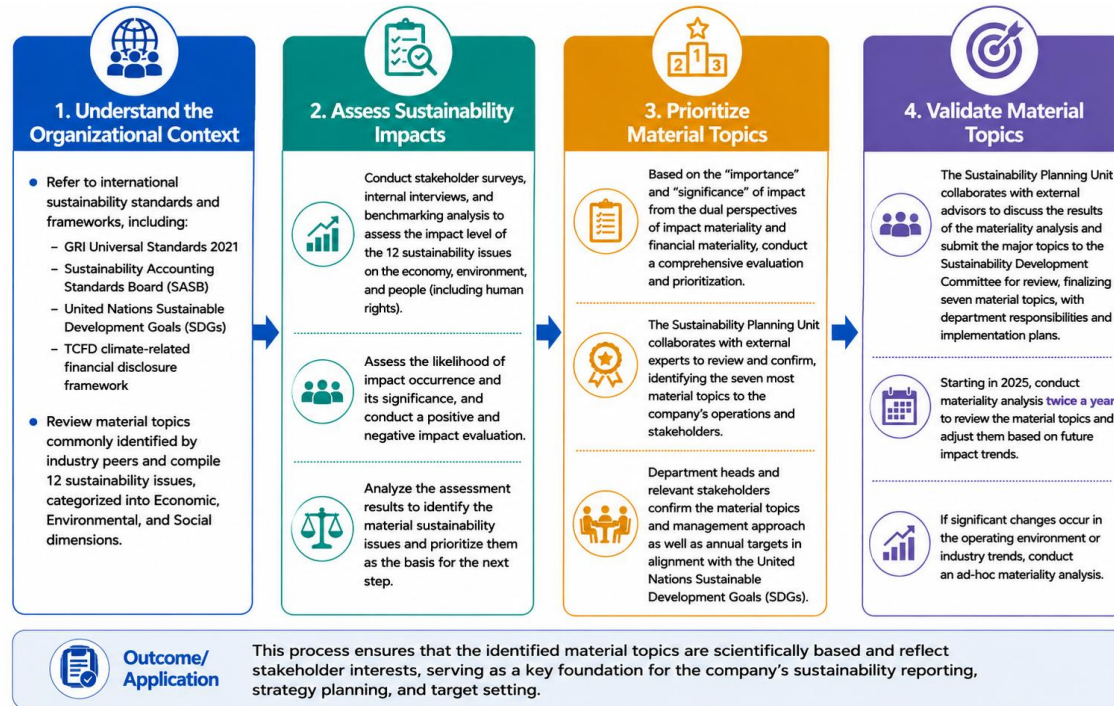
TW SDG	Taiwan Sustainability Goal	Management Actions
 TW SDG 6 - Clean Water and Sanitation	Ensure environmental quality and sustainable management of environmental resources	- Process wastewater is treated for reuse or discharged in accordance with applicable standards. - Wastewater from the purified-water system is recovered and reused, with an estimated 2% monthly water saving from cleaning. An additional storage tank supplies spray water for washing equipment, reducing tap-water consumption.
 TW SDG 7 - Affordable and Clean Energy	Ensure access to affordable, reliable, sustainable, and modern energy for all	- The Wuxi site installed a solar power system that generated 2,087,121 kWh in 2025. - Taiwan and Xi'an sites used 872,268 kWh of renewable energy and purchased 291 renewable-energy certificates.
 TW SDG 8 - Decent Work and Economic Growth	Promote inclusive and sustainable economic growth, improve labor productivity, and ensure quality employment opportunities	2025 revenue totaled NT\$4,976,319 thousand, up 4% from 2024. - No human rights violations, discrimination, or child labor occurred. The Group is committed to eliminating all forms of forced labor and complies with relevant labor, occupational safety and health, gender equality, and government human-rights requirements. - Nineteen participants joined industry-academia programs in 2025.
 TW SDG 11 - Sustainable Cities and Communities	Build inclusive, safe, resilient, and sustainable cities and communities	- Adoption and maintenance of Xinwu Touzhou Charm Park. - A RMB 100,000 donation for earthquake relief in Shigatse, Tibet. - Street-level public-interest activities involving cigarette-butt collection to raise environmental awareness and strengthen fire prevention.
 TW SDG 12 - Responsible Consumption and Production	Promote a green economy and ensure sustainable consumption and production patterns	- Energy conservation, carbon reduction, and ISO 14067 product carbon-footprint information. 2025 GHG emissions of approximately 20,182.2379 metric tons CO₂e. - Reuse of recovered waste liquid as lubrication at the Xi'an site; and oil-water separation and reuse of waste emulsion at Wuxi, reducing 2025 waste-emulsion generation to 98 metric tons, 73.86 metric tons or 43% lower than 2024.

TW SDG	Taiwan Sustainability Goal	Management Actions
 TW SDG 17 - Partnerships for the Goals	Build diverse partnerships to advance the sustainability vision	■ Continued supplier CSR management. ■ Adherence to ethical corporate management and strict prevention of fraud. ■ Participation in the 2025 TALENT in Taiwan alliance with more than 500 corporate partners to foster diverse, inclusive, healthy workplaces.

2.3 Material Topic Identification Process (GRI 3-1 / GRI 2-14)

To identify and manage sustainability risks, Global Tek follows the GRI 2021 Standards and refers to the double-materiality concept under the European Sustainability Reporting Standards (ESRS) issued pursuant to the EU Corporate Sustainability Reporting Directive (CSRD). Global Tek applies a three step-process, including identification, assessment, and confirmation, and integrates three dimensions: stakeholder concern regarding sustainability issues, the impact of sustainability issues on the Company's operations, and significant impacts on the economy, environment, and people (including human rights). These dimensions determine the materiality matrix.

The effectiveness of material-topic targets is assessed annually, while the material-topic identification process is conducted every two years. Impacts are reviewed periodically to inform sustainability strategy planning. Positive and negative impacts of sustainability issues are disclosed transparently so stakeholders can understand the Company's progress in sustainable operations.



2.4 Communication of Material Topics

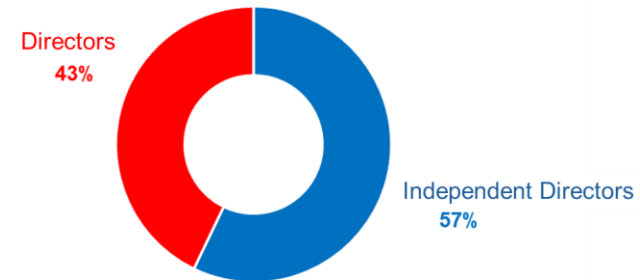
Dimension	Material Topic	Why the Topic Is Material	Corresponding Section
Governance	GRI 204 Procurement Practices	Supply-chain carbon emissions, material risks, and local procurement have far-reaching implications for manufacturing sustainability and operational stability.	Supplier Management
Environment	GRI 302 Energy	Operations are highly dependent on energy inputs. Managing energy efficiency and advancing the energy transition can reduce operating costs and support low-carbon sustainable development.	Energy
Environment	GRI 305 Emissions	In response to GHG reduction and carbon-neutrality trends, emissions management and disclosure demonstrate the Company's commitment to a low-carbon transition.	GHG Emissions
Governance	GRI 308 Supplier Environmental Assessment	Working with suppliers on green procurement and environmental management reduces ecological risks across the supply chain and strengthens corporate resilience.	Supplier Management
Social	GRI 403 Occupational Health and Safety	A safe workplace protects employee health, maintains stable production, and supports human rights and corporate social responsibility.	Occupational Health and Safety
Social	GRI 404 Training and Education	Talent is central to competitiveness. A robust training system deepens professional capabilities, expands career development, activates organizational innovation, and aligns talent development with corporate strategy.	Talent Development
Social	GRI 414 Supplier Social Assessment	Working with suppliers to protect human rights, labor rights, and safety reduces social risks and builds a responsible and resilient supply chain.	Supplier Management

2.5 Board Composition and Operations (GRI 2-9)

Board Composition

The Board has seven seats, of which independent directors account for 57%.

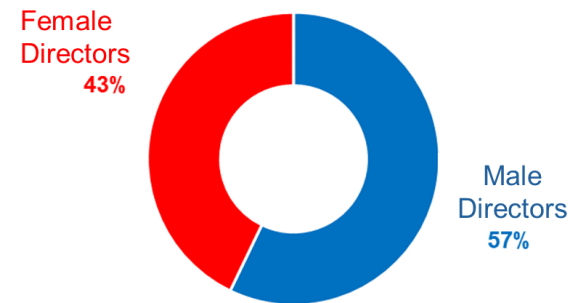
Category	Number	Percentage
Independent directors	4	57%
Non-independent directors	3	43%
Total	7	100%



Gender Diversity

Female directors account for 43%, demonstrating continued implementation of the Board diversity policy.

Gender	Number	Percentage
Male	4	57%
Female	3	43%
Total	7	100%



Diversity Achievements

- Independent directors represent 57% of the Board.
- Women represent 43% of directors.
- Board members bring experience in business management, participative leadership, industry knowledge, finance, marketing, and law.
- The Board combines executive, non-executive, and independent perspectives to strengthen oversight and decision quality.



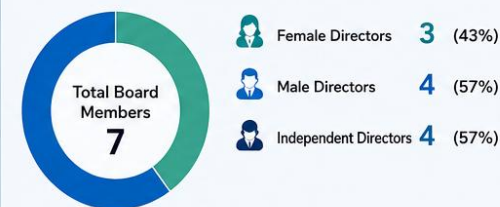
Board Diversity Initiatives and Achievements

The Company continues to promote board diversity policies and strengthen corporate governance and sustainable development. Key achievements in **2025** are as follows:

Initiatives	Achievements	Significance & Impact
 Gender Diversity	The Board includes 3 female directors, representing 43% of all board members.	Enhances gender diversity, brings different perspectives to discussions, and improves decision-making quality.
 Professional Diversity	Board members possess expertise in finance, accounting, law, and corporate management , among other professional fields.	Diverse professional capabilities support sound business decisions and strengthen strategic and risk-management capabilities.
 Independence & Oversight	The Board includes 4 independent directors, representing 57% of all board members.	Strengthens independent oversight and checks-and-balances mechanisms, enhancing transparency and effectiveness of Board decision-making.
 Functional Committees	The Audit Committee, Remuneration Committee, and Sustainability & Risk Management Committee assist the Board in fulfilling its supervisory responsibilities. The conveners of these committees are primarily independent directors.	Strengthens Board independence and enhances corporate governance and oversight mechanisms.
 Continuous Director Development	Directors continue to participate in training courses related to ESG, sustainable development, risk management, and climate-related issues .	Continuously enhances directors' sustainability governance capabilities and keeps them informed of the latest trends and regulatory requirements.
 Strengthening Governance Competitiveness	Strengthens sustainability governance and risk-management capabilities to enhance overall corporate competitiveness.	Enhances corporate resilience and sustainable operating capabilities, creating long-term value.



Board Composition Overview (2025)



* Statistical reference date: December 31, 2025



Our Commitment

We will continue to promote Board diversity, professionalism, and independence, implement sound corporate governance practices, and enhance the Company's sustainable development.



Diverse Composition



Professional Decision-Making



Independent Oversight



Continuous Development



Sustainable Value

Board Governance Effectiveness

Through a diverse Board and an effective independent-director system, the Company continues to strengthen governance transparency, risk oversight, and the quality of sustainability-related decision-making, ensuring that Board operations align with the Company's long-term development strategy and stakeholder expectations.

Board Skills Matrix

Director	Gender / Age	Status / Tenure	Committee Participation	Professional Qualifications and Experience
Tsu-Ying Liu	Female / 70-79	Chairlady; employee-managers	-	Business management; participative leadership; industry knowledge; finance
Ya-Hsing Huang	Male / 70-79	President; employee-managers	-	Business management; participative leadership; industry knowledge; finance
Ling-Chuan Ting	Male / 50-59	Director	-	Business management; participative leadership; industry knowledge; finance
Pei-Chi Chen	Female / 40-49	Independent director; within 3 years	Audit; Compensation; Sustainability Development and Risk Management	Business management; participative leadership; industry knowledge; marketing; law
Wan-Chin Chen	Male / 60-69	Independent director; within 3 years	Audit; Compensation; Sustainability Development and Risk Management	Business management; participative leadership; industry knowledge; finance; marketing
Shih-Chia Chang	Male / 60-69	Independent director; 3-9 years	Audit; Compensation; Sustainability Development and Risk Management	Business management; participative leadership; industry knowledge
Hsiang-Ju Chen	Female / 50-59	Independent director; 3-9 years	Audit; Compensation; Sustainability Development and Risk Management	Business management; participative leadership; industry knowledge; finance; marketing

2.6 Role of the Highest Governance Body in Sustainability Reporting (GRI 2-12 / GRI 2-13 / GRI 2-14)

The Board of Directors is the highest governance body for sustainable development. It oversees implementation of the Company's sustainability strategy, material sustainability issues, and risk management. The Sustainability Development and Risk Management Committee, established under the Board, assists in supervising, reviewing, and tracking sustainability activities. The Committee periodically reviews implementation within its authority and reports results to the Board at least annually, ensuring that sustainability policies are linked to business strategy and embedded in operations.

Principal Responsibilities of the Sustainability Development and Risk Management Committee

- Formulate, implement, and continuously improve the Company's sustainability and risk management policies, systems, annual plans, and development strategies.
- Periodically review, track, and evaluate implementation and performance, and propose improvements.

- Oversee disclosure of material sustainability information and review the sustainability report to ensure completeness, accuracy, and transparency.
- Oversee implementation of Board resolutions and other material sustainability and risk management matters required by competent authorities.

The Company's sustainability report is reviewed by the Sustainability Development and Risk Management Committee and then submitted to the Board for approval before statutory filing and public disclosure. This process ensures that sustainability disclosures comply with applicable laws and regulations and meet stakeholder information needs.

2.7 Conflicts of Interest (GRI 2-15)

Chairlady Tsu-Ying Liu and President Ya-Hsing Huang hold separate offices and are spouses. Separation of the Chairlady and President roles, together with oversight and checks and balances provided by the Audit Committee, Compensation Committee, and Sustainability Development and Risk Management Committee, mitigates concentration of authority and conflicts of interest. Four independent directors represent 57% of the Board.

Under the Rules of Procedure for Board Meetings, a director who has an interest in a matter on the agenda, whether personally or on behalf of a represented legal entity, shall explain the material details of that interest at the meeting. Where the interest may prejudice the Company's interests, the director shall not participate in discussion or voting, shall recuse himself/herself during deliberation and voting, and shall not exercise voting rights on behalf of another director. The Company has also established the Code of Ethical Conduct and the Procedures and Guidelines for Ethical Corporate Management to prevent and mitigate conflicts of interest.

Internal Audit Operations

The Internal Audit Office maintains a high degree of independence. Based on the overall risk assessment, regulatory requirements, and available audit resources, it prepares the annual audit plan for the following year by the end of December and submits the plan to the Audit Committee and Board for approval before implementation. Audits cover financial, operational, legal compliance, information security, and sustainability matters, and complete working papers and supporting evidence are retained for each engagement.

After review by the Chairlady, audit reports are provided to all independent directors to support Board oversight. Internal-control deficiencies and exceptions identified through audits are disclosed accurately and tracked on an ongoing basis. Follow-up reports are submitted at least quarterly until remediation is completed, ensuring that responsible units take timely and appropriate corrective action.

2025 Performance

All engagements under the 2025 audit plan were completed. The Internal Audit Office tracked all internal-control deficiencies and improvement items identified during the year to safeguard the effectiveness of operational processes. Communication records and implementation details are disclosed on the Company's website under

'Communication among the Audit Committee, Chief Audit Executive, and CPAs.' Global Tek defines a material violation as a single event for which cumulative fines reach NT\$1 million or more. In 2025, Global Tek Group's operations - including its Taiwan, Wuxi, Xi'an, and Tongchuan sites - recorded no material violations of social, economic, or environmental laws and regulations.

Functional Committees

Global Tek values operational transparency and corporate governance. Information relating to operations, finance, the Board, and shareholders' meetings is disclosed through the Market Observation Post System and the corporate website in accordance with applicable laws. The Audit Committee, Compensation Committee, and Sustainability Development and Risk Management Committee assist the Board in making well-informed decisions and improving governance performance. The Company participates in corporate governance evaluations, fosters a governance culture, maintains stakeholder contact platforms that encourage shareholder engagement, and improves the quality of non-financial disclosure.

The Sustainability Development and Risk Management Committee is the principal committee overseeing impacts on the economy, environment, and people. All four members are independent directors and collectively possess diverse qualifications, values, expertise, and skills. Two members are women, representing 50%. The Committee's four functional working groups execute relevant activities, consolidate action plans, and report implementation results. On December 23, 2025, the Committee reported to the Board on the Group's overall 2025 risks and TCFD climate-related financial disclosures, together with each working group's action plans and actual implementation. The sustainability planning unit reports quarterly to the Board on progress of the GHG inventory project.

Compensation Committee

On January 23, 2017, the Board approved the Compensation Committee Charter and formally established the Committee. The Committee periodically reviews performance evaluation criteria for directors and managerial officers, annual performance goals, and compensation policies, systems, standards, and structures. Its purpose is to maintain sound and transparent performance and compensation systems, retain and motivate talent, and support the Company's long-term stable development.

Compensation for the highest governance body and senior management comprises fixed and variable components. Fixed compensation reflects job responsibilities, professional capabilities, and relevant regulations, with due consideration of market competitiveness and internal equity. Variable compensation is based on overall operating results and management performance and includes performance bonuses and other incentives. Compensation policies and payment principles are implemented after review and approval by the Compensation Committee, balancing operating performance and long-term development.

Board Composition and Operations

Directors are selected in accordance with the cumulative voting and candidate nomination systems set out in the Articles of Incorporation and Rules for Election of Directors. In accordance with applicable laws, the Board reviews in advance the qualifications of director and independent-director candidates nominated by shareholders or directors and submits the review results to the shareholders' meeting for reference. The selection process supports the Company's long-term development objectives.

The seventh Board consists of seven directors serving from June 19, 2025 to June 18, 2028. Three are women (43%), two are employee-managers (29%), and four are independent directors (57%), strengthening both independence and diversity.

 Category	 Number of Directors
 Male – Under 30	0 Directors
 Male – Age 30–50	0 Directors
 Male – Over 50	4 Directors
 Female – Under 30	0 Directors
 Female – Age 30–50	1 Directors
 Female – Over 50	2 Directors
 Average Age: 62 Years 	

For other significant positions held by governance-body members, refer to Part II, 'Corporate Governance,' pages 7-9 of the 2025 shareholders' annual report. The Board oversees economic, environmental, and social impacts through the Sustainability Development and Risk Management Committee. Directors completed 51 hours of continuing education in 2025 (at least six hours for each returning director and at least 12 hours for each new director); refer to pages 33-34 of the same annual report.

2.8 Collective Knowledge of the Highest Governance Body (GRI 2-17)

The Board is diverse and structurally sound. The Board, Compensation Committee, Audit Committee, and Sustainability Development and Risk Management Committee meet regularly, and all directors and independent directors actively participate. Directors undertake continuing education to remain current, enhance their ability to respond to emerging developments, and fulfill their oversight duties. Through the Sustainability Development and Risk Management Committee, the Board oversees risk management and corporate sustainability, strengthening corporate governance, improving risk controls, and advancing sustainable development.

Each director is required to complete at least six hours of continuing education annually to enhance professional knowledge and sustainability expertise. Training covers climate change, the circular economy, social responsibility, and related subjects. For directors' continuing education in 2025, refer to Part II, 'Corporate Governance,' page 33 of the 2025 shareholders' annual report.

2.9 Evaluation of the performance of the highest governance body (GRI 2-18)

Refer to Part II, 'Corporate Governance,' pages 24-25 of the 2025 shareholders' annual report.

2.10 Anti-corruption (GRI 205)

Ethical corporate management is the cornerstone of sustainable development. To uphold its core values, the Company has established the Ethical Corporate Management Best Practice Principles to embed a culture and philosophy of integrity, together with the Procedures and Guidelines for Ethical Corporate Management as the guiding principles and standards for business conduct. The Company has also established anti-corruption communication and training mechanisms. Policy communication, case studies, and regulatory education strengthen employee awareness and sensitivity regarding ethical management, conflicts of interest, and anti-corruption. The Global Tek communicates its integrity principles to business partners to foster fair, transparent, and trustworthy business relationships.

Specific Implementation Measures

Integrity from Day One - Pre-employment Training for New Employees

Every new employee must complete training on ethical corporate management and anti-corruption policies within three months of their first day. The curriculum covers the Ethical Corporate Management Best Practice Principles, Employee Code of Conduct, and whistleblowing channels. All new employees are required to sign a declaration of compliance with the Company's integrity policy, ensuring sound compliance awareness from the outset.

Annual Refresher Training for All Employees

To address regulatory trends and practical cases, the Company provides annual training to all active employees. Scenario-based analysis - including kickbacks and recusal from conflicts of interest - strengthens employees' ability to identify and respond to risks in daily operations. The 2025 target of full employee participation was achieved.

Category	Taiwan	Wuxi	Xi'an	Total
Employees to whom anti-corruption policies and procedures were communicated (number)	403	378	205	986
Percentage of employees receiving communication	100.0%	99.5%	96.7%	99.1%
Employees receiving anti-corruption training (number)	403	378	205	986
Percentage of employees receiving training	100.0%	99.5%	96.7%	99.1%

Director Communication and Training

The Company continues to communicate ethical corporate management and anti-corruption requirements to directors. All seven directors are based in Taiwan, and they all required participants took part in 2025, for a participation rate of 100%. Returning directors completed six hours of continuing education and new directors completed 12 hours.

Category	Total
Directors to whom anti-corruption policies and procedures were communicated	7
Percentage receiving communication	100%
Directors receiving anti-corruption training	7
Percentage receiving training	100%

Supplier Communication Mechanism

The Company maintains proactive and periodic anti-corruption communication with business partners (suppliers).

- Mandatory undertaking: all suppliers must sign the Supplier Code of Conduct at the beginning of the business relationship. The Code expressly includes anti-corruption and ethical-management provisions and is a prerequisite for supplier admission.
- Periodic communication: each year, the procurement unit sends an anti-corruption policy communication email to suppliers worldwide, reiterating Global Tek Group's integrity requirements and supporting continued implementation.

2.11 Supplier Management (GRI 204 / GRI 308 / GRI 414)

Management Policy

Global Tek applies consistent procurement assessment criteria to all suppliers, without different procedures for specific organizations or regions. The local procurement ratio exceeds 95%. Supplier admission requires three levels of review: the quality management system; environmental and human-rights standards; and governance standards. Only suppliers passing all three reviews are included in the approved supplier list. Where requirements are not met, supplier quality engineers provide guidance and drive improvement until the review criteria are satisfied.

Under the local-supplier priority policy, provincial or local suppliers are preferred where quality, cost, and delivery are reasonable. Environmental protection, labor rights, occupational safety, integrity, and compliance are included in admission and performance assessments. This approach reduces carbon emissions, supports local employment and economic development, and strengthens supply-chain resilience and sustainability performance.

Actions Taken

To identify the source of raw materials used by suppliers, the Company communicates its requirements and obtains signed Declarations of Non-use of Conflict Minerals and Environmental-Related Substance Declarations. Supplier registration locations and procurement amounts are integrated through the Supplier Relationship Management (SRM) system and adjusted dynamically through routine sales and operations meetings, supporting both supply-chain resilience and localization targets. The Company expects to maintain a local procurement ratio above 90%.

Procurement Practices

Impacts

Potential negative operational and environmental impacts: excessive procurement concentration in a particular overseas region, cross-border geopolitical events, or logistics disruptions could interrupt supplies of critical raw materials. A high proportion of cross-border transportation would also indirectly increase the Scope 3 carbon footprint.

Policy Commitment Following the strategy of 'local production supported locally,' the Company gives priority to qualified suppliers near its sites. In line with economic inclusion, fair business opportunities are provided to small and medium-sized enterprises, women-owned legal entities, and businesses owned by disadvantaged or minority groups.
Short-term Target Maintain a local procurement ratio above 90%.
Medium- and Long-term Target Maintain a local procurement ratio above 95% over the next three years.
Assessment Mechanism Implement dual quality-system and ESG reviews for new suppliers; integrate supplier registration and procurement data through the ERP system; and dynamically track supply-chain resilience through routine sales and operations meetings.
Performance Results From 2022 through 2025, Global Tek Group maintained local procurement expenditure at a high level of 97%-98%. An inclusion survey was completed for core suppliers accounting for the top 90% of procurement expenditure
Stakeholder Engagement Routine business meetings, supplier site visits, and supplier satisfaction questionnaires are used to verify delivery quality, quantity, and compliance promptly and to maintain stable, fair, long-term partnerships.
Performance Highlight Local procurement: Global Tek Group's local procurement ratio approached 98% over the past four years, demonstrating supply-chain resilience.

Monthly Supplier Performance Rating

Monthly Score	Rating
91-100	A+

Monthly Score	Rating
81-90	A
71-80	B
61-70	C
60 or below	D

2025 Supplier Assessment Performance

Unit: Number of Supplier

Indicator	2023	2024	2025
Total suppliers	600	683	533
Suppliers assessed using ESG criteria	32	67	108
A+	Taiwan: 6; Wuxi: 9; Xi'an: 2	Taiwan: 25; Wuxi: 26; Xi'an: 2	Taiwan: 45; Wuxi: 45; Xi'an: 2; Tongchuan: 1
A	Taiwan: 6; Wuxi: 0; Xi'an: 0	Taiwan: 5; Wuxi: 0; Xi'an: 3	Taiwan: 8; Wuxi: 0; Xi'an: 3; Tongchuan: 0
B	Taiwan: 9; Wuxi: 0; Xi'an: 0	Taiwan: 4; Wuxi: 0; Xi'an: 2	Taiwan: 2; Wuxi: 0; Xi'an: 2; Tongchuan: 0
C	Taiwan: 0; Wuxi: 0; Xi'an: 0	Taiwan: 0; Wuxi: 0; Xi'an: 0	Taiwan: 0; Wuxi: 0; Xi'an: 0; Tongchuan: 0
D	Taiwan 0; Wuxi 0; Xi'an 0	Taiwan: 0; Wuxi: 0; Xi'an: 0	Taiwan: 0; Wuxi: 0; Xi'an: 0; Tongchuan: 0

Supplier Categories and ESG Assessments

Indicator	2022	2023	2024	2025
Compliant - raw materials	7	9	15	29
Compliant - machining	9	13	27	55
Compliant - surface treatment	2	10	25	24
Total compliant suppliers	18	32	67	108

Indicator	2022	2023	2024	2025
Non-compliant suppliers	0	0	0	0
Findings	26	56	79	19
Closed findings	26	56	79	19
Percentage assessed against ESG criteria	3.2%	5.3%	9.8%	20%
Average supplier audit score(%)	89%	93%	96%	99%

Unit: Number of Supplier

Local Procurement Amounts

Site / Indicator	2022	2023	2024	2025
Taiwan - local supplier procurement (NT\$)	2,178,251,675	1,291,276,381	1,098,228,462	1,014,441,392
Taiwan - total procurement (NT\$)	2,260,947,917	1,403,406,696	1,179,675,974	1,158,995,828
Taiwan - local ratio	96%	92%	93%	88%
Wuxi - local supplier procurement (RMB)	252,895,231	214,347,566	282,200,387	282,718,548
Wuxi - total procurement (RMB)	310,869,765	236,584,010	311,998,988	300,358,844
Wuxi - local ratio	81%	91%	90%	94%
Xi'an and Tongchuan - local supplier procurement (RMB)	83,760,037	92,269,005	115,961,117	133,332,376
Xi'an and Tongchuan - total procurement (RMB)	85,952,221	93,879,675	117,586,402	134,837,850
Xi'an and Tongchuan - local ratio	97%	98%	99%	99%

Supply Chain Management Process

Supplier Environmental Assessment

Impacts Potential negative environmental and supply-disruption impacts: a material environmental violation, excessive pollutant discharge, or a government-ordered suspension at a critical raw-material supplier could directly interrupt Global Tek's supply chain, delay delivery, and cause material economic losses.
Policy Commitment The Company commits to screening 100% of newly introduced suppliers against environmental criteria. Suppliers must sign the Guarantee of Non-use of Environmental-Related Substances, and environmentally compliant raw materials are actively procured to reduce the environmental footprint.
Short-term Targets Maintain a 100% environmental screening rate for new suppliers in 2026. Continue annual ESG environmental audits of key raw-material suppliers and advance green supply-chain sourcing.
Medium- and Long-term Targets Promote comprehensive supplier GHG inventory awareness and localized green procurement. Where environmental management deficiencies are identified, supplier quality engineers provide green-process guidance to support partners' transition toward low-carbon, circular, and sustainable manufacturing.
Assessment Mechanism Conduct environmental qualification reviews for 100% of new suppliers, together with annual site visits and environmental-related substance risk assessments.
Performance Results During the 2025 reporting period, all 50 newly approved suppliers were assessed using environmental criteria, for a 100% assessment rate.
Stakeholder Engagement The Company works with supply-chain partners to advance resource circulation at local sites, including sorting and compressing blister packaging for recycling by qualified contractors and directly reusing cartons and returnable containers.
Performance Highlight

100% green circularity and source compliance: the new-supplier environmental screening rate reached 100%, while process-related auxiliary materials such as cutting fluids, scrap steel, and cartons were actively recovered and reused, supporting a green precision-manufacturing ecosystem.

When selecting a new supplier, Global Tek Group follows the Supplier Management Procedure and conducts either an on-site or document review through a cross-functional assessment team comprising procurement, engineering, quality, and other relevant personnel. Environmental and social impacts are included in the assessment. A supplier with a total score of 70 or above is added to the approved supplier list; suppliers scoring below 60 are not engaged.

Supplier Social Assessment

Impacts Potential negative social and legal impacts: deficiencies in labor rights, improper labor practices, or inadequate occupational health and safety management at suppliers could result in litigation and damage Global Tek's corporate social responsibility reputation across the global supply chain.
Policy Commitment The Company commits to screening 100% of newly introduced suppliers against social criteria. Suppliers must sign the Declaration of Non-use of Conflict Minerals and Supplier Code of Conduct, ensuring lawful raw-material sourcing and protection of fundamental human rights in the supply chain.

Short-term Targets Maintain a 100% social screening rate for new suppliers in 2026 and continue annual ESG social-responsibility reviews, including on-site audits, for key raw-material suppliers.
Medium- and Long-term Targets Continue improving ESG risk-tier management and tracking maps for suppliers. If an assessment does not meet the standard, supplier quality engineers implement dedicated improvement programs until the supplier fully meets integrity governance and human-rights standards.
Assessment Mechanism Conduct social qualification reviews for 100% of new suppliers, together with regular site visits and information-security and integrity compliance reviews.
Performance Results During the 2025 reporting period, all 50 newly approved suppliers were assessed using social criteria, for a 100% risk-assessment rate. The survey confirmed that current partners include women-owned legal entities and enterprises employing ethnic-minority and disadvantaged workers.
Stakeholder Engagement The Company periodically provides key raw-material suppliers with communication on ESG management and ethical corporate management and, through routine business communication, understands and supports SMEs in optimizing human-rights compliance planning.
Performance Highlight 100% responsible screening of new suppliers: all 50 newly introduced suppliers passed human-rights and social-criteria screening during the reporting period, supporting the zero-conflict-minerals commitment and responsible supply-chain management

New Supplier Screening

Environmental Screening Criteria	New Suppliers in 2025	Percentage Meeting Criteria
Whether the supplier is certified to ISO 14001; if not, whether environmentally significant activities are included in its environmental system requirements. Whether the supplier has signed Global Tek's Environmental-Related Substance Declaration and Declaration of Non-use of Conflict Minerals.	50	100%

Social Screening Criteria	New Suppliers in 2025	Percentage Meeting Criteria
Whether the supplier maintains and communicates a written statement or policy protecting employees from discrimination, harassment, retaliation, forced labor, and human trafficking. Whether the supplier has signed Global Tek's Supplier Code of Conduct.	50	100%

3. Environment

3.1 Biodiversity

Global Tek continues to invest in the conservation of native species in Taiwan. In 2025, it donated to the Yushan National Park Yellow-throated Marten Conservation Project to support wild monitoring, habitat maintenance, and conservation research. Through cooperation with government conservation agencies, the Company enhances ecological conservation outcomes, fulfills its corporate commitment to biodiversity protection, and actively responds to UN SDG 15 "Life on Land."

3.2 Materials

100% of raw materials and packaging materials used across the Global Tek Group are externally purchased. The measurement methodology by quantity or weight is currently being established within the corporate system in accordance with GRI standards.

Recycled Materials Used

Unit: Metric Tons

Category	Taiwan Plants	Wuxi Plant	Xi'an & Tongchuan Plants	Total	
Stainless Steel Scrap	133.45	-	48.54	181.99	

Note: The Wuxi Plant has no casting-related manufacturing activities, and therefore generates no scrap utilization.

3.3 Climate Change Response

Climate change has become a critical global challenge for enterprises, with impacts spanning supply chain stability, operational resilience, and long-term competitiveness. Global Tek closely monitors global climate trends and international response strategies. Recognizing the paramount importance of climate issues, the Company established the "Sustainability Development and Risk Management Committee" in 2022 to strengthen corporate governance and cross-departmental collaboration.

Under this committee, a Sustainability Planning Unit and four Functional Working Group have been set up:

- Governance and Risk Management Team
- Social Impact and Human Rights Management Team
- Supply Chain Management and Risk Management Team
- Environment and Climate Change Management Team
- Serving as the core platform for sustainability and climate governance, Global Tek systematically analyzes and controls climate issues, continuously executing climate adaptation and mitigation actions to reduce environmental impacts and build operational resilience.

In 2025, Global Tek continued to align with the Task Force on Climate-Related Financial Disclosures (TCFD) framework across four core pillars: Governance, Strategy, Risk Management, and Metrics & Targets. The company identifies climate risks and opportunities, formulates response measures, and tracks climate-related metrics to drive long-term sustainable operations.

Governance

Board Oversight of Climate-Related Risks and Opportunities

To address climate risks and align with regulatory frameworks (such as the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies"), Global Tek voluntarily implemented an organizational greenhouse gas (GHG) inventory mechanism starting in 2022. It continuously conducts GHG inventories and third-party verifications in accordance with international standard ISO 14064-1 to enhance transparency and credibility. Inventory results are regularly compiled by the Sustainability Planning Unit and reported quarterly to the Board of Directors.

The Board of Directors serves as the highest governance body for risk management. The Board-level "Sustainability Development and Risk Management Committee" oversees environmental and climate policies, reviews inventory results, monitors carbon reduction progress, and guides strategic adjustments. The management team regularly presents reports on climate impact evaluations, carbon reduction actions, and management measures to the Board of Directors and the Sustainability Development and Risk Management Committee. The Board of Directors is responsible for guiding and overseeing the implementation of the overall risk management approach. When necessary, the Board of Directors will require the management team to adjust strategies or strengthen measures to

ensure that the climate risk management mechanism operates effectively, enhancing the Company's resilience to climate change and its capacity for sustainable development. The response measures for climate-related risks and opportunities are as follows:

Response Measures for Climate-Related Risks and Opportunities

Type	Climate Change Topic	Response Measures
Transition Risk: Policy & Legal	Sustainable Development Roadmap for Listed Companies	• Implemented ISO 14064-1 GHG inventory in Taiwan, Wuxi, and Xi'an plants with third-party verification. • Gradually building GHG inventory management capabilities for consolidated subsidiaries not yet covered to enhance overall regulatory compliance and resilience.
Opportunity: Resource Efficiency	Use of New Technologies	• Dec 2022: Installed EV charging piles at Wuxi Plant. • Aug 2024: Installed smart group control for chillers at Taiwan Xinwu Plant. • Jun 2025: Executed HVAC energy efficiency improvement project at Taiwan Xinwu Plant. • Jul 2025: Phase 2 SCADA real-time energy monitoring system implemented at Taiwan Youshi Plant. • Sep 2025: HVAC return air equipment improvement project at Taiwan Youshi Plant. • Oct 2025: Replaced compressed air pipes and connectors on 2F production line at Taiwan Xinwu Plant.
Opportunity: Energy Source	Use of Low-Carbon Energy & New Tech	• 2025: Taiwan plants consumed 272,268 kWh of solar energy and purchased 279 RECs. • 2025: Xi'an plant consumed 600,000 kWh of wind power and purchased 12 Green Power Certificates. • 2025: Taiwan Xinwu, Wuxi, and Xi'an plants achieved ISO 50001 Energy Management System certification.
Opportunity: Energy Source	Shift to Decentralized Energy	• 2025: Completed solar panel expansion at Wuxi Plant, reaching total generation of 2,087,121 kWh.
Opportunity: Resilience	Participation in Renewable Energy Projects	• Leased roof space at Taiwan Xinwu Plant to vendors for solar panel installation.

Management's Role in Assessing and Managing Climate Risks

Chaired by an Independent Director, the Sustainability Development and Risk Management Committee guides the Sustainability Planning Unit and four task forces to evaluate site-level climate risks and opportunities annually based on the TCFD framework, presenting findings at least once a year to the Board.

Strategy: Short, Medium, and Long-Term Climate Risks and Opportunities

Global warming has presented a monumental challenge to sustainable global development, and climate-related risks and opportunities also impact Global Tek's operational strategies and financial planning. Consequently, to address climate change-related risks, enterprises require additional resources to cope with extreme weather events, adjust energy consumption patterns, and upskill employees. Concurrently, enterprises must review the economic useful lives of their assets annually. Transitioning to more environmentally friendly assets to comply with regulations may significantly shorten the current economic useful lives of fixed assets. This, in turn, could result in increased operational costs, decreased asset valuations, and higher capital expenditures. Although Global Tek has not yet established an internal carbon pricing (ICP) mechanism, the Company will endeavor to progressively integrate carbon reduction achievements into operational key performance indicators (KPIs) in the future, aiming to accelerate its transition toward a low-carbon economy and effectively achieve its emission reduction targets.

Impact of climate-related risks and opportunities on operations, strategy, and financial planning

In response to the global net-zero trend and the Third-Phase Control Targets established under the *Taiwan Overall Carbon Reduction Action Plan* promulgated by the Executive Yuan on January 23, 2025 (reducing greenhouse gas emissions by $28 \pm 2\%$ by 2030 compared to the 2005 base year, and achieving net-zero emissions by 2050), climate change-related risks and opportunities have progressively become key considerations in corporate operations and medium- to long-term development strategies.

Global warming impacts Global Tek's operational strategy and financial planning. Adapting to climate risks requires additional resources to address extreme weather events, adjust energy structures, and upgrade employee skills. In financial terms, carbon reduction measures introduced in 2025 for climate risks and opportunities accounted for approximately **1.71% of total revenue**, reflecting the integration of climate actions into capital expenditure and operational decision-making.

Resilience of the Organization's Strategy under Different Climate Scenarios, Including a 2°C or Lower Scenario

In response to national sustainable development goals and to slow the pace of climate change through carbon reduction, Global Tek adheres to the carbon reduction pathway promulgated by the Executive Yuan. Since 2022, the Company has voluntarily initiated greenhouse gas inventory operations in advance and successfully completed third-party verification. Global Tek's climate scenario analysis framework establishes two carbon reduction pathways:

1. **Ambitious Reduction Scenario (Internal Commitment):** Demonstrating the Company's strong commitment to carbon reduction, Global Tek commits to achieving a 10% reduction by 2025 relative to the 2022 base year, an additional 15% reduction by 2030, and reaching a cumulative total reduction of 25%.
2. **National Alignment Scenario:** Aligning with national manufacturing industry reduction targets, aimed at achieving an 18% reduction by 2030.

Both scenarios utilize 2022 as the base year to project required reduction magnitudes through target years, calculating estimated average annual reduction rates of **3.5%** and **2.5%** respectively, which serve as the foundational basis for carbon reduction strategy planning.

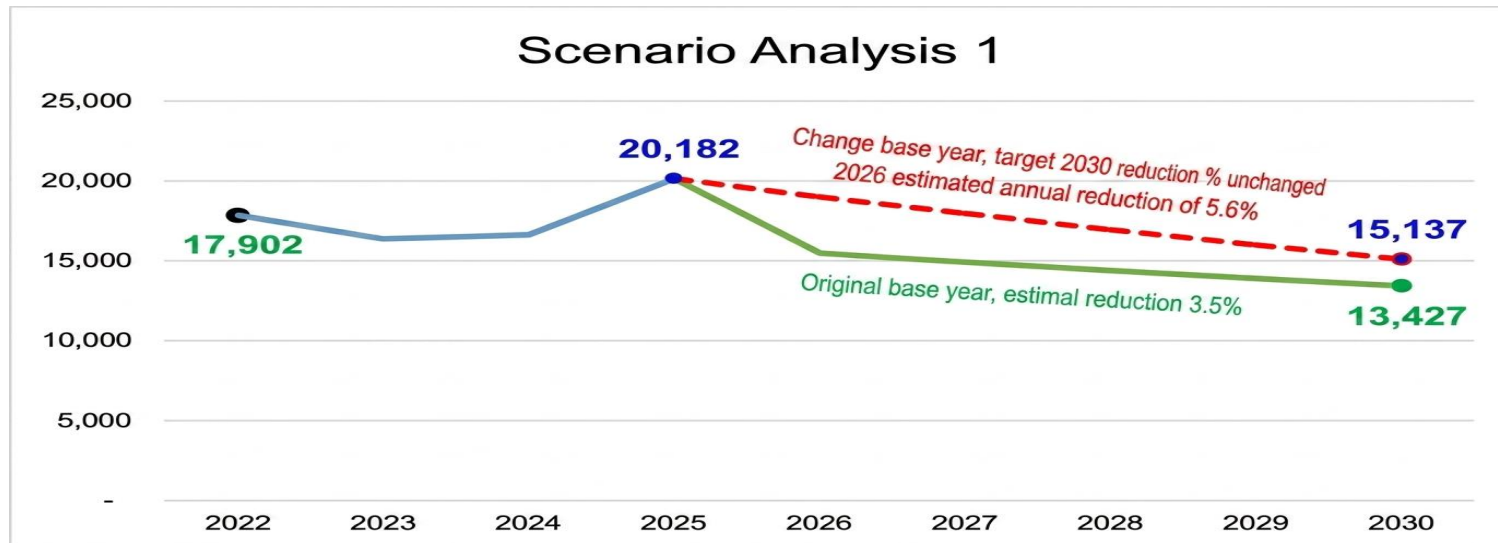
However, actual emissions in 2025 totaled 20,182 tCO₂e, representing an increase compared to the base year. This was primarily driven by the adjustment of organizational boundaries to include Global Tek Metal Manufacturing (Shaanxi) Co., Ltd. (Tongchuan Plant). Consequently, the Company must implement more aggressive reduction measures in subsequent years, progressively accelerating annual reduction rates starting in 2026 to ensure the attainment of established targets.

Scenario Analysis: Global Tek established two carbon reduction pathways using 2022 as the base year:

1. **Scenario 1 (Internal Target):** Target 10% reduction by 2025 and an additional 15% by 2030 (cumulative 25% reduction vs. 2022).

Timeframe	Year	2022	2023	2024	2025	2026	2027	2028	2029	2030
Reduction Target	Description	Actual Values				Estimated Values				
2030 Target 25% Reduction	Base year 2022, annual estimated reduction 3.5%	17,902	16,383	16,645	20,182	15,504	14,956	14,428	13,918	13,427
	Base year changed in 2025, annual estimated reduction 5.6% from 2026	17,902	16,383	16,645	20,182	19,054	17,988	16,982	16,033	15,137

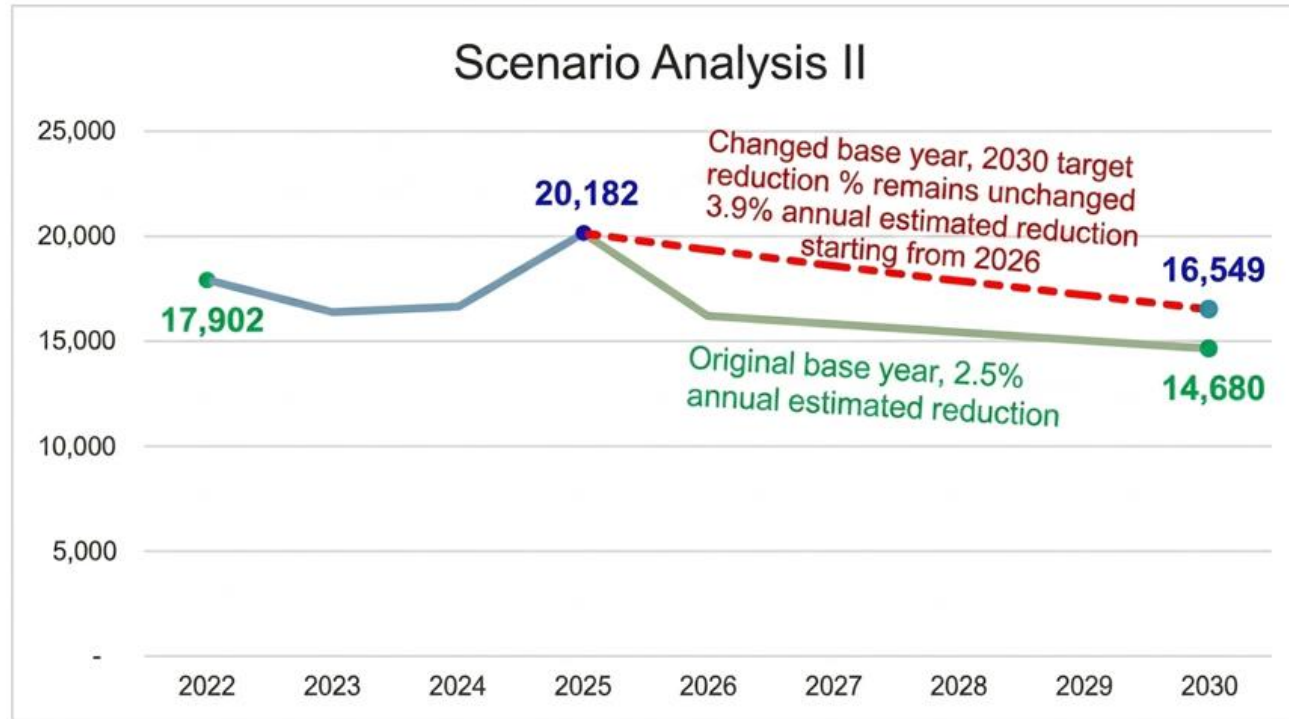
New Reduction Target



2. **Scenario 2 (National Target):** Align with Taiwan's Phase 3 Manufacturing Sector target of 18% reduction by 2030 vs. 2022.

TONNES	Year	2022	2023	2024	2025	2026	2027	2028	2029	2030
Reduction Target	Description		Actual				Estimated			
2030 18% Target Reduction	Using 2022 as base year, estimated annual reduction 2.5%	17,902	16,383	16,645	20,182	16,211	15,814	15,426	15,048	14,680
	Changed base year in 2025, estimated annual reduction 3.9% from 2026	17,902	16,383	16,645	20,182	19,397	18,642	17,916	17,219	16,549

New Reduction Target

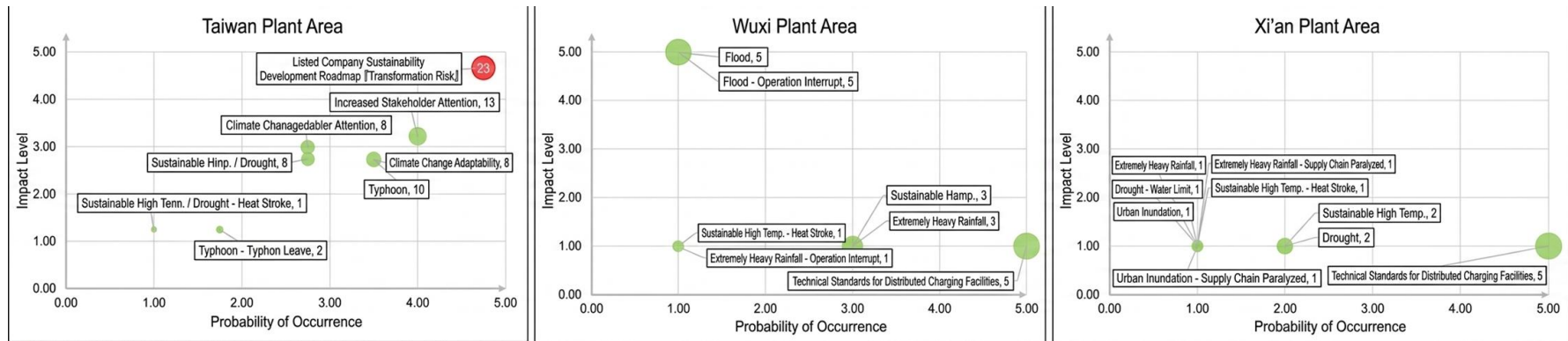


Risk Management & Metrics

Global Tek references the TCFD framework published by the Financial Stability Board to establish a systematic process for identifying and assessing climate-related risks and opportunities. In November 2025, the sustainability planning unit discussed with external consulting experts and, in accordance with the TCFD guidelines, identified transition risks (including policy and legal, technology, market, and reputational risks) and physical risks (covering acute and chronic risks), while simultaneously reviewing potential opportunities that climate change may bring.

The Company uses “likelihood of occurrence” and “degree of impact” to conduct quantitative scoring and ranking to identify material climate-related issues. The assessment results show that, in terms of transition risks, the regulatory-related “Sustainable Development Roadmap for TWSE- and TPEX-Listed Companies” is a high-risk item; in terms of physical risks, a vulnerability analysis was conducted in accordance with TCFD to assess the potential impacts of extreme climate events, including typhoons, high temperatures, droughts, extreme rainfall, and flooding, on major operating sites. The results show that, currently, the overall level of physical risks is low. In the future, Global Tek will continue to monitor climate change trends, regularly identify highly vulnerable areas, and plan response measures in advance to enhance overall climate resilience.

Regarding climate-related opportunities, five opportunity topics covering areas such as resource efficiency, energy sources, and resilience have been identified, serving as an important basis for subsequent energy management and carbon reduction strategy planning.



Process for Managing Climate-Related Risks

Regarding the climate-related risk and opportunity topics identified in 2025, the Company's Sustainability Planning Unit compiled the relevant assessment results in December 2025. These results were submitted to the Sustainability Development and Risk Management Committee for review and subsequently reported to the Board of Directors. This ensures that relevant assessment outcomes and response strategies are placed under the oversight and guidance of the highest governance body and are further integrated into the Company's overall governance and operational decision-making mechanisms.

At the operational level, the Facilities Department and relevant responsible units continuously track the implementation and control effectiveness of climate risk response actions through regular facility meetings and management meetings. Based on changes in the operating environment, necessary measures are adjusted in a timely manner and reported periodically to the Sustainability Planning Unit, thereby ensuring the completeness and timeliness of the information feedback and management framework.

Integration of Climate-Related Risk Identification, Assessment, and Management into Overall Risk Management

Global Tek has also integrated climate-related risks into the organization's overall risk management framework, supervising them through existing internal control and internal audit mechanisms. The Sustainability Planning Unit assists the Sustainability Development and Risk Management Committee in regularly compiling risk topics identified by various functional task forces, integrating risk analysis results with corresponding mitigation solutions.

The Sustainability Development and Risk Management Committee is responsible for reviewing and supervising prevention mechanisms and execution progress related to environmental and climate change risks, ensuring that climate risk management processes are tightly linked to business decision-

making, while elevating overall risk management quality through review and continuous improvement. The Board of Directors serves as the highest governance body for the Company's risk management, responsible for guiding and overseeing the implementation of risk management policies concerning the environment and climate change to ensure the effective operation of management mechanisms.

Metrics and Targets

Metrics Used by the Organization to Assess Climate-Related Risks and Opportunities in Line with Strategy and Risk Management Processes

Global Tek aligns with the carbon reduction pathway announced by the Executive Yuan—"reducing greenhouse gas emissions by $28 \pm 2\%$ by 2030 compared to the 2005 base year, and achieving net-zero emissions by 2050"—as well as international supply chain sustainability requirements. Using 2022 as the base year, the Company has established phased carbon reduction strategies and clear greenhouse gas reduction targets: achieving a 10% reduction by 2025 relative to the base year, an additional 15% reduction by 2030, and reaching a cumulative total reduction of 25%. Concurrently, considering the annual expansion of the Group's operational scale, the Company plans to re-select appropriate reduction metrics.

The Company utilizes "quantitative metrics" as the core tool for evaluating climate-related risks and opportunities, thereby enhancing corporate resilience against climate risks and seizing opportunities brought by the low-carbon transition. Furthermore, the Company periodically reviews the potential impacts of physical climate risks on major operating sites. Referencing physical climate risk databases—including public data sources such as the National Science and Technology Center for Disaster Reduction (NCDR) and the Central Weather Administration (CWA)—the Company assesses the impact severity of extreme climate events (such as typhoons, high temperatures, droughts, extreme rainfall, and flooding) on key operational locations, serving as an important basis for climate resilience management and adaptation strategy planning.

The Company will continuously follow internal climate risk management procedures, periodically reviewing metric performance, scenario changes, and policy requirements. It will drive carbon reduction and energy conservation initiatives, striving to enhance overall operational efficiency, climate resilience, and market competitiveness.

Scope 1, Scope 2, and Scope 3 GHG Emissions and Related Risks

To address transition risks identified in 2025—specifically the compliance and reduction mandates arising from the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies"—Global Tek adheres to the Executive Yuan's carbon reduction pathway to plan reduction strategies. Clear GHG reduction targets have been established: achieving a 10% reduction by 2025 compared to the 2022 base year, an additional 15% reduction by 2030, and reaching a cumulative total reduction of 25%, thereby mitigating potential impacts of climate regulations on operations.

To effectively pinpoint emission hotspots and control climate risks, Global Tek's Taiwan, Wuxi, and Xi'an plant sites follow the ISO 14064-1 international

standard for organizational GHG inventories. They are progressively completing Scope 1, Scope 2, and Scope 3 GHG inventories, continually expanding emission source identification and activity data collection through external consultant guidance and digital tools to enhance inventory completeness.

Regarding Scope 1 and Scope 2 emissions, in 2025 Global Tek reduced direct and energy indirect emission risks by implementing the ISO 50001 Energy Management System, driving energy-saving improvements, enhancing energy efficiency, and increasing renewable energy adoption. For production sites not yet included in the inventory scope, the Company is gradually building up their GHG inventory management and execution capabilities to enhance overall organizational compliance and resilience to regulatory requirements.

Regarding Scope 3 emissions, Global Tek continues to expand the coverage of inventoried emission sources, calculating upstream raw material and manufacturing process emission risks through product carbon footprints to strengthen carbon management capabilities. In 2025, demonstration products from Global Tek's Xinwu plant successfully obtained ISO 14067 Product Carbon Footprint third-party verification.

Climate Action Goals & Performance Summary

Goal / Initiative	Execution Performance
ISO 14064-1 GHG Verification	Obtained a BSI verification statement with an unmodified opinion on May 27, 2026, for the 2025 GHG emissions inventory. Scope 2 electricity comprises 80% of total emissions.
EV Charging Piles (Wuxi)	Installed in Dec 2022 for employees and clients to support new energy vehicle adoption.
Chiller Smart Control (Xinwu)	Completed Aug 2024; saves 51,840 kWh/yr (NT\$ 209k/yr) and reduces 24.57 tCO ₂ e/yr.
HVAC Energy Efficiency (Xinwu)	Completed Jun 2025; saves 281,002 kWh/yr (NT\$ 1.132M/yr) and reduces 133.20 tCO ₂ e/yr.
SCADA Energy Monitoring (Youshi)	Phase 2 completed Jul 2025 for real-time monitoring of energy consumption.
HVAC Return Air Improvement (Youshi)	Completed Sep 2025; saves 10,388 kWh/yr (NT\$ 831k/yr) and reduces 4.92 tCO ₂ e/yr.
Air Line / Connector Renewal (Xinwu)	Completed Oct 2025 on 2F workshop; saves 115,549 kWh/yr (NT\$ 466k/yr) and reduces 54.77 tCO ₂ e/yr.
Increase Renewable Energy Share	• Taiwan: 272,268 kWh green power used (2.7% of site total). Xi'an: 600,000 kWh green power used (13.8% of site total).
ISO 50001 Certification	• Taiwan Xinwu, Wuxi, and Xi'an plants completed ISO 50001 energy management certification in Nov–Dec 2025.
Rooftop Solar Expansion (Wuxi)	• Expanded solar arrays generated 2,087,121 kWh in 2025, accounting for 12.2% of plant electricity.
The roof of the new building at Taiwan plant is leased to a vendor for the installation of solar panels.	• Completed construction in November 2022, utilizing rooftop space, with the generated electricity supplied through Taipower for use, enhancing the resilience of the original power grid.

3.4 Energy

Impact
Reduces energy costs, lowers reliance on finite resources, ensures regulatory compliance, and boosts operational efficiency.
Policy Commitment
Guided by "Social Responsibility, Sustainable Development, Global Reach," Global Tek actively promotes energy conservation, efficiency improvements, and low-carbon transition.
Short-Term Goal
Reduce group energy intensity (total energy consumption / annual revenue) by 0.5% vs base year; introduce renewable energy at all sites.
Medium/Long-Term Goal
Reduce energy intensity by 5%–10% vs base year; continuously scale renewable energy usage and introduce renewable energy at all sites.
Evaluation
Collect and track data monthly, review performance results annually, conduct management reviews, and propose corresponding measures. Conduct a comprehensive energy management policy evaluation once a year. Conduct timely evaluations for major changes or special events (such as equipment upgrades or policy adjustments).
Performance and Results
Taiwan Plant: 272,268 kWh of solar energy was used, equivalent to 980.16 GJ; Wuxi Plant: 2,049,907 kWh of solar energy was used, equivalent to 7,379.67 GJ; Xi'an Plant: 600,000 kWh of wind energy was used, equivalent to 2,160.00 GJ.

Stakeholder Engagement Status

Promote energy conservation and carbon reduction knowledge through email, newsletters, screen displays, and promotional materials in office areas, raising all employees' awareness of green environmental protection. Hold regular annual meetings on energy issues to review electricity-saving measures, distinguish short-, medium-, and long-term improvement projects, and continuously identify energy-saving investment opportunities.

Electricity serves as the primary energy source for Global Tek. We are committed to implementing electricity-saving initiatives, which include: improving the efficiency of central air-conditioning chillers, progressively converting machine operating systems from conventional hydraulic systems to variable-frequency hydraulic systems, and promoting regional self-management evaluations in conjunction with various energy-saving improvement projects to cultivate daily energy-saving habits across all areas.

In recent years, three additional third-party ISO certifications have been obtained: Greenhouse Gas Inventory (ISO 14064-1), Product Carbon Footprint (ISO 14067), and Energy Management System (ISO 50001). These certifications enhance systematic management and ensure execution within daily operational practices.

2025 Energy Consumption Statistics

Unit: Gigajoules (GJ)

Energy Source	Taiwan Plants	Wuxi Plant	Xi'an & Tongchuan	Total Energy (GJ)
Non-Renewable Energy				
Gasoline	543.88	184.18	179.25	907.31
Diesel Fuel	470.30	152.76	4.01	627.06
Purchased Electricity	36,553.49	53,159.45	13,532.30	103,245.24
Natural Gas	0.00	0.00	1,012.56	1,012.56
Total Non-Renewable (a)	37,567.66	53,496.39	14,728.12	105,792.17
Renewable Energy				
Solar / Wind Power	980.16	7,379.67	2,160.00	10,519.83
Total Renewable (b)	980.16	7,379.67	2,160.00	10,519.83

Total Consumption (a + b)	38,547.83	60,876.05	16,888.12	116,312.00
---------------------------	------------------	------------------	------------------	-------------------

Notes:

1. Taiwan sites use the 2026 calorific values announced by Taiwan's Ministry of Environment Climate Change Administration: automotive gasoline 7,586 kcal/L and diesel 8,636 kcal/L; the Mainland China sites use the national standard General Principles for Calculation of Comprehensive Energy Consumption: gasoline 10,300 kcal/kg, diesel 10,200 kcal/kg, and natural gas 8,500 kcal/m³. (1 kcal = 0.0000041868 GJ)
2. The data coverage includes the Taiwan sites (Xizhi Office, Xinyu Plant, and Yougshi Plant), Wuxi sites (Wuxi Plant), and Xi'an sites (Xi'an Plant and Tongchuan Plant). In 2025, the Tongchuan Plant was newly included in the scope of the Xi'an sites.

Three-Year Energy Trend & Intensity Summary

In 2025, Global Tek's energy intensity was 27.25 GJ/NT\$ million, with total energy consumption reaching 116,484.40 GJ, of which purchased electricity accounted for 89%, diesel and gasoline combined accounted for 1%, and renewable energy accounted for 9%. Purchased electricity was the primary energy source for production processes and facility systems, diesel was mainly used for power generation, and gasoline was used for company vehicles.

Unit: GJ / NT\$ Million Revenue

Energy Consumption				
Category		2023	2024	2025
Non-Renewable Energy	Gasoline	721.11	763.49	1,047.15
	Diesel Fuel	672.82	708.46	659.63
	Purchased Electricity	86,357.51	92,629.27	103,245.24
	Natural Gas	-	-	1,012.56
Total Non-renewable Energy Consumption(a)		87,751.44	94,101.22	105,964.57
Renewable Energy	Solar	1,706.24	4,904.80	10,519.83
Total Renewable Energy Consumption (b)		1,706.24	4,904.80	10,519.83
Total Energy Consumption (a+b)		89,457.68	99,006.02	116,484.40
Energy Intensity				

Site / Category	2023	2024	2025
Taiwan Plants (Consumption GJ)	41,623.78	40,192.53	38,547.83
Taiwan Energy Intensity (GJ / NT\$M)	20.68	22.76	23.21
Wuxi Plant (Consumption GJ)	39,031.28	48,847.77	60,876.05
Wuxi Energy Intensity (GJ / NT\$M)	25.39	27.07	31.72
Xi'an & Tongchuan (Consumption GJ)	8,802.76	9,727.40	16,888.12
Xi'an & Tongchuan Intensity (GJ / NT\$M)	14.82	14.83	25.94

Notes:

1. Taiwan sites use the 2026 calorific values announced by Taiwan's Ministry of Environment Climate Change Administration: automotive gasoline 7,586 kcal/L and diesel 8,636 kcal/L; the Mainland China sites use the national standard General Principles for Calculation of Comprehensive Energy Consumption: gasoline 10,300 kcal/kg, diesel 10,200 kcal/kg, and natural gas 8,500 kcal/m³. (1 kcal = 0.0000041868 GJ)
2. The data coverage includes the Taiwan sites (Xizhi Office, Xinyu Plant, and Yougshi Plant), Wuxi sites (Wuxi Plant), and Xi'an sites (Xi'an Plant and Tongchuan Plant). In 2025, the Tongchuan Plant was newly included in the scope of the Xi'an sites.

3.5 Water and Effluents

Global Tek places great importance on the efficiency of water used for daily operations at its facilities and also ensures that domestic wastewater discharge complies with local regulatory standards, reducing its impact on the environment. In addition to daily water conservation awareness campaigns, we also promote water-saving faucets. The following are the implementation policies:

- Identify water-saving hotspots: Identify key stages in the production process with high water consumption, and continuously seek opportunities for water conservation and recycling within the company.
- Water conservation action plans: Implement a series of action plans, such as selecting water-saving designs, optimizing production processes, and improving facility water-use efficiency.
- Water pollution prevention and control: Minimize the use of hazardous substances, reduce sources of process wastewater, properly segregate and treat wastewater, and reduce or eliminate pollutant discharges to comply with regulatory standards.
- Water resource management objectives: Ensure the safety of drinking water in communities where operations are located, and establish specific water-use management objectives and tracking mechanisms to ensure that management effectiveness is measurable and traceable.

Water Withdrawal, Discharge & Consumption Summary

Unit: Million Liters (ML)

	All Operational Areas			Water-Stressed Areas		
Category	2023	2024	2025	2023	2024	2025
Tap Water Withdrawal	44.09	50.30	60.97	24.34	26.40	35.31
Wastewater Discharge	38.75	44.22	48.24	18.99	20.32	22.58
Water Consumption	5.35	6.08	12.73	5.35	6.08	12.73

Adaptation Measures in Water-Stressed Areas:

Item / Site	Wuxi Plant	Xi'an and Tongchuan Plant
Measure	Short-term Water Outage Countermeasures: 15 m³ domestic water storage tank is built in the pump house, and temporary water supply via industrial sprinkler trucks from the park is coordinated, meeting a 1-day adaptation period. The plant site has a 200m³ fire protection water pool. In emergency evacuation situations, an application can be made to the local fire and rescue agency in advance to temporarily use the fire protection water for emergency response.	Short-term Water Outage Countermeasures: Added water storage tanks (4 tanks with a total capacity of 15m³) and coordinated temporary water supply via industrial sprinkler trucks from the park, meeting a 1-day adaptation period. Originally, pure water from the RO pure water system was used for component surface cleaning across the entire process. In 2025, the first process stage for components was modified to use concentrated water discharged from the RO pure water system for preliminary cleaning, followed by pure water cleaning in subsequent processes to achieve dual-loop water conservation.

Water Conservation Policy:

To reduce the risk of water resource shortages, the Wuxi and Xi'an plants, which face medium to high risks, have implemented water resource monitoring systems and installed water flow meters for each water-consuming process to conduct data collection and real-time monitoring. Water consumption is compared with the value of processed goods put into storage each month, and meetings are held regularly to evaluate strategies for improving water use efficiency. In terms of water conservation plans, all plants focus on conserving water in daily operations and reducing water consumption in processes to maximize the benefits of water resource utilization. Specific measures include:

- Each plant continues to promote water conservation policies, enhancing water resource efficiency, reducing water use risks, and ensuring operational stability through measures such as water use monitoring, process optimization, and the reuse of reclaimed water.
- Using the actual water consumption in 2025 as the baseline, each plant sets management targets to ensure that its total water consumption in subsequent years does not exceed the baseline-year level, and continues to reduce water-related risks through water conservation and water use management measures.

3.6 Greenhouse Gas Emissions

Impact
Increase capital investment in low-carbon equipment and renewable energy deployment, while simultaneously enhancing company competitiveness and external image.
Policy Commitment
In 2025, total Scope 1 and Scope 2 emissions calculated using a market-based method were 16,067 metric tons of CO ₂ e. Due to industry characteristics, the primary source of emissions stems from electricity usage. In addition to continuously improving energy efficiency, the plant sites in Taiwan, Wuxi, and Xi'an obtained ISO 50001 Energy Management System certification in 2025. Concurrently, we launched phased procurement of renewable energy and certificates, gradually increasing the proportion based on market maturity across global operational sites to achieve our 2030 reduction targets. We will extend GHG inventory guidance to subsidiaries, share carbon reduction technologies, enhance industry chain inventory capabilities, analyze carbon reduction hotspots, and collaborate to carry out decarbonization actions.
Short-term Targets
Reduce Scope 1 and Scope 2 greenhouse gas emissions by 10% in 2025 compared to the 2022 base year, and plan an additional 15% reduction by 2030, reaching a cumulative carbon reduction of 25%.
Medium- to Long-term Targets
Plan an additional 15% reduction by 2030, reaching a cumulative carbon reduction of 25%.
Evaluation Mechanism
• Regularly execute ISO 14064-1 Greenhouse Gas Inventory/Verification annually. • Periodically track carbon emissions status and plan carbon reduction initiatives. • Considering the annual expansion of group operational scale, propose to re-select suitable reduction metrics.
Performance and Results

In 2025, greenhouse gas emissions increased by 13% compared to the 2022 base year, primarily driven by capacity expansion and organizational boundary adjustments. Each plant site continued to implement energy-saving and carbon-reduction measures, with Taiwan plant achieving a 5% reduction compared to the previous year (2024). Although emissions at the Wuxi and Xi'an plant sites increased compared to the previous year, they continue to drive improvement measures such as equipment energy efficiency, process optimization, and energy management, steadily boosting energy efficiency to gradually lower emissions while balancing operational growth with the achievement of carbon reduction targets.

Stakeholder Engagement Status

The Company continuously gathers stakeholder feedback regarding greenhouse gas emissions, energy usage, and environmental management through multiple channels, including the official company website, customer service, supplier collaboration, and internal education and training. Stakeholders generally focus on whether the enterprise implements energy-saving and carbon-reduction measures, reduces packaging waste, and enhances supply chain sustainability management. The company has established energy usage and emission management mechanisms, continuously driving energy-saving measures, packaging reduction, and green procurement, and will gradually disclose relevant management performance in the future to respond to stakeholder expectations.

Management Policy:

Global Tek has voluntarily conducted annual greenhouse gas inventories and assurance in accordance with the ISO 14064-1 international standard since 2022 to effectively manage greenhouse gas emissions across its operating sites. In 2025, Global Tek Technology Metal Manufacturing (Shaanxi) Co., Ltd. (referred to as the Tongchuan Plant) was newly included in the organizational greenhouse gas inventory, and the base year was revised accordingly in response to adjustments to the organizational boundary. The inventory results completed third-party verification by BSI, the British Standards Institution, in April 2026, and an unqualified verification statement was obtained on May 27, 2026.

2025 GHG Emissions Breakdown by Scope

Unit: Metric Tons CO₂e

Region	Scope 1	Scope 2		Scope 3					Total	
	Direct GHG Emissions	Energy Indirect GHG Emissions		Employee Commuting	Business Travel	Purchased Fuel and Energy-Related Activities	Waste Treatment	Waste Transportation		
		Location-based	Market-based						Location-based	Market-based
Taiwan Sites	189.3591	4,941.9309	4,812.8758	151.4493	38.6710	1,174.4160	56.8582	4.5221	6,557.2066	6,428.1515
China Sites	363.1266	11,048.7938	10,702.1738	60.0892	2.3000	2,146.5994	3.8028	0.3195	13,625.0313	13,278.4113
Total	552.4857	15,990.7247	15,515.0496	211.5385	40.9710	3,321.0154	60.6610	4.8416	20,182.2379	19,706.5628

GHG Emissions Breakdown by Gas Type (2025)

Unit: Metric Tons CO₂e

Region	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
Taiwan Sites	6,440.4679	10.6551	1.3104	104.7732	0.0000	0.0000	0.0000	6,557.2066

China Sites	13,360.6800	0.0000	0.0000	264.3513	0.0000	0.0000	0.0000	13,625.0313
Total	19,801.1479	10.6551	1.3104	369.1245	0.0000	0.0000	0.0000	20,182.2379

Three-Year GHG Historical Emissions & Intensity

Region	Item	Unit	2022	2023	2024	2025
Taiwan Plant	Scope 1: Direct GHG Emissions	Tons CO ₂ e	124.5109	140.0244	131.5966	189.3591
	Scope 2: Energy Indirect GHG Emissions	Tons CO ₂ e	5,892.2574	5,607.8170	5,398.2872	4,941.9309
	Scope 3: Other Indirect GHG Emissions	Tons CO ₂ e	1,366.5431	1,473.3892	1,365.6792	1,425.9166
	Total GHG Emissions	Tons CO ₂ e	7,383.3114	7,221.2306	6,895.5630	6,557.2066
	GHG Emissions Intensity	Tons CO ₂ e/Annual revenue	2.7536	3.5873	3.9048	3.9477
Wuxi Plant	Scope 1: Direct GHG Emissions	Tons CO ₂ e	286.8032	582.6324	248.9009	254.8221
	Scope 2: Energy Indirect GHG Emissions	Tons CO ₂ e	7,307.2870	5,842.9453	6,494.4054	8,530.6151
	Scope 3: Other Indirect GHG Emissions	Tons CO ₂ e	1,258.8379	1,073.2630	1,244.3412	1,690.1740
	Total GHG Emissions	Tons CO ₂ e	8,852.9281	7,498.8407	7,987.6475	10,475.6112
	GHG Emissions Intensity	Tons CO ₂ e/Annual revenue	5.1387	4.8780	4.4250	5.4589
Xi'an and Tongchuan Plant	Scope 1: Direct GHG Emissions	Tons CO ₂ e	33.3970	32.6784	28.6380	108.3045
	Scope 2: Energy Indirect GHG Emissions	Tons CO ₂ e	1,377.9115	1,376.6386	1,448.6944	2,518.1787
	Scope 3: Other Indirect GHG Emissions	Tons CO ₂ e	255.0427	254.2397	284.4775	522.9369
	Total GHG Emissions	Tons CO ₂ e	1,666.3512	1,663.5567	1,761.8099	3,149.4201
	GHG Emissions Intensity	Tons CO ₂ e/Annual revenue	2.7942	2.6166	2.9075	4.8378
Total	Scope 1: Direct GHG Emissions	Tons CO ₂ e	444.7111	755.3352	409.1355	552.4857
	Scope 2: Energy Indirect GHG Emissions	Tons CO ₂ e	14,577.4559	12,827.4009	13,341.3870	15,990.7247

	Scope 3: Other Indirect GHG Emissions	Tons CO ₂ e	2,880.4237	2,800.8919	2,894.4979	3,639.0275
	Total GHG Emissions	Tons CO ₂ e	17,902.5907	16,383.6280	16,645.0204	20,182.2379

Notes:

1. The data coverage includes the Taiwan sites (Xizhi Office, Xinyu Plant, and Young Lion Plant), Wuxi site (Wuxi Plant), and Xi'an sites (Xi'an Plant and Tongchuan Plant). In 2025, the Tongchuan Plant was newly included in the scope of the Xi'an sites.
2. The electricity emission factor for the Taiwan sites is based on the electricity emission factor of 0.474 kgCO₂e/kWh announced by the Energy Administration, Ministry of Economic Affairs; the electricity emission factor for the mainland China sites is based on the 2024 national average electricity carbon footprint factor of 0.5777 kgCO₂e/kWh published by China's Ministry of Ecology and Environment.
3. The method adopted for the organizational inventory boundary in this inventory is the operational control approach.

3.7 Waste Management

Waste Management Policy:

Global Tek is committed to promoting sustainable resource circulation, mitigating the depletion of the Earth's resources, and reducing waste generation. Through source reduction and increasing the proportion of waste recycling and reuse, we implement the principles of the circular economy and reduce the environmental burden.

Waste weight over the past three years

Unit: Metric Tons CO₂e

Site / Year		2023	2024	2025
Taiwan Plant	Total Waste Weight (Metric Tons)	326.17	278.51	272.33
	Waste Intensity (Total Waste Weight / Annual Revenue)	16.2	15.77	16.40
Wuxi Plant	Total Waste Weight (Metric Tons)	1,375.23	1,603.51	1,579.97
	Waste Intensity (Total Waste Weight / Annual Revenue)	89.46	88.83	82.33

Xi'an and Tongchuan Plant	Total Waste Weight (Metric Tons)	6.87	8.14	107.21
	Waste Intensity (Total Waste Weight / Annual Revenue)	1.08	1.34	16.47
Total Waste Weight (Metric Tons)		1,708.27	1,890.16	1,959.51

Notes:

1. Xi'an plant's data in 2025 covers the Tongchuan plant.

Waste Generation & Recycling Performance

Item / Site	Taiwan Plant	Wuxi Plant	Xi'an and Tongchuan Plant
Recycle	Reused waste ceramic shell molds through recycling organizations.	In 2025, the circular waste recycling rate reached 91.14%, an increase of 8.63% compared to 2022. Through measures such as process optimization, craftsmanship improvement, reducing cutting stock allowance on workpieces, and increasing the reuse of packaging materials, cardboard boxes, and wooden pallets, the generation of waste was significantly reduced, while simultaneously increasing the proportion of recycled and reused waste.	Recycled and reused waste liquid for inverted drill tool lubrication.
Process Improvement and Optimization	Developed recovery technologies for cutting oil and water, and improved the efficiency of the low-pressure distillation system.	Reduced the generation of waste emulsion during the production process: Waste emulsion from workshop machines is processed through oil-water separation equipment and then returned to the machines for repeated use. In 2025, the	The Xi'an plant continuously implemented waste reduction through waste liquid recovery and reuse. In 2025, the volume of hazardous industrial waste treated decreased by 16.95% year-on-year compared to 2024 (2025 hazardous

		actual volume of waste emulsion generated was 98 metric tons, a decrease of 73.86 metric tons compared to 2024.	industrial waste treated: 6.76 metric tons / 2024 hazardous industrial waste treated: 8.14 metric tons).
--	--	---	--

Waste Data Over the Past 3 Years

Unit: Metric Tons

Category / Treatment Method	MT	%	MT	%	MT	%
Hazardous Waste	2023	2023	2024	2024	2025	2025
Off-site Recycling	3.40	0.20%	4.25	0.22%	5.47	0.28%
Incineration (Energy Recovery)	3.03	0.18%	5.80	0.31%	1.95	0.10%
Incineration (w/o Energy Recovery)	6.87	0.40%	8.14	0.43%	6.76	0.34%
Other External Treatment (Oil-water separation, etc.)	175.80	10.29%	210.86	11.16%	138.00	7.04%
Hazardous Waste Subtotal	189.10	11.07%	229.05	12.12%	152.18	7.77%
Non-Hazardous Waste						
Off-site Recycling	1,315.72	77.02%	1,531.73	81.04%	1,640.04	83.70%
Incineration (Energy Recovery)	94.12	5.51%	102.79	5.44%	103.32	5.27%
Incineration (w/o Energy Recovery)	10.28	0.60%	26.59	1.41%	63.91	3.26%
Other disposal operations	99.05	5.80%	-	0%	-	0%
Non-Hazardous Waste Subtotal	1,519.17	88.93%	1,661.11	87.88%	1,807.27	92.23%
Total Waste Generated (MT)	1,708.27	100.00%	1,890.16	100.00%	1,959.45	100.00%
Total Recycled Material (MT)	1,319.12	-	1,535.98	-	1,645.51	-
Circularity / Recycling Rate (%)	77.22%		81.26%		83.98%	

Notes:

1. The data boundary covers Taiwan plants (Xizhi Office, Xinwu Plant, and Youshi Plant), Wuxi plant (Wuxi Plant), and Xi'an plants (Xi'an Plant and Tongchuan Plant). Data for Xi'an plants in 2025 includes the Tongchuan Plant.
2. Other disposal operations for hazardous waste refer to off-site disposal operations. The disposal entity utilizes processes such as demulsification, oil separation, sedimentation, and dissolved air flotation (DAF) to achieve oil-water separation. The recovered oil is recycled, and the remaining wastewater undergoes biological treatment to meet discharge standards prior to release.
3. Other disposal operations for non-hazardous waste refer to recycling conducted by third-party contractors.

4. Social

4.1 Talent Attraction and Retention

Labor Management Relations (GRI 402/G-30)

Global Tek safeguards employees' rights through diversified communication mechanisms. Each plant establishes appropriate labor-management communication systems based on local laws and operational needs to maintain stable labor relations. The Taiwan plant does not have a labor union, but communicates through agreements, labor-management meetings, and suggestion boxes; the Xi'an plant has established a labor union and continues to exchange views in accordance with regulations; the Wuxi plant signed a 'Collective Contract' applicable to employees directly signing labor contracts with the Company; outsourced personnel not included in the Collective Contract share identical working conditions with regular employees, fully realizing equal pay for equal work.

Employees (GRI 2-7)

Global Tek regards employees as crucial assets, adopts localized management, and is committed to refining human resource and remuneration systems. As of the end of 2025, the total headcount was 995 (including 136 managers and 859 general employees). The entire workforce at the Taiwan plant consists of permanent personnel, while the China plants mostly sign fixed-term contracts. No plant employs workers without guaranteed hours. The overall workforce structure showed no significant fluctuations compared to 2024. Male employees accounted for 62%, female employees 38%, and female managers accounted for 32% of all management personnel. The majority of employees were aged 30–50 (66%).

Employees (GRI 2-7)

Unit: Number of people

Category	Taiwan Plant (M)	Taiwan Plant (F)	Wuxi Plant (M)	Wuxi Plant (F)	Xi'an Plant (M)	Xi'an Plant (F)	Total (M)	Total (F)
Senior Management	44	19	11	8	7	5	62	32
Middle Management	14	4	13	7	3	1	30	12
General Employees	191	131	193	148	141	55	525	334
Subtotal	249	154	217	163	151	61	617	378
Permanent Employees (Note 1)	0	0	42	40	57	24	99	64
Temporary Employees (Note 2)	0	0	92	55	51	24	143	79
Other Temporary Outsourced (Note 3)	0	0	83	68	43	13	126	81
Subtotal	0	0	217	163	151	61	368	224
Full-time Employees (Note 4)	249	154	0	0	0	0	249	154
Part-time Employees (Note 5)	0	0	0	0	0	0	0	0
Non-guaranteed Hours (Note 6)	0	0	0	0	0	0	0	0
Subtotal	249	154	0	0	0	0	249	154
Total Headcount	403		380		212		995	

Notes:

1. Permanent Employees: Individuals who signed non-fixed-term labor contracts.
2. Temporary Employees: Individuals who signed fixed-term labor contracts. Fixed-term contracts are signed within one month of employment (initial term: 3 years, renewal term: 3 years). After two consecutive renewals or 10 years of continuous service, non-fixed-term contracts are signed unless requested

otherwise by the employees.

3. Other Temporary Outsourced Personnel: Other outsourced workers excluding permanent and temporary employees.

4. Full-time Employees: Individuals meeting working hour definitions under the Labor Standards Act (Taiwan: ≤ 8 hours/day, ≤ 40 hours/week). Full-time employees in Taiwan includes foreign migrant workers covered by labor and health insurance.

5. Part-time Employees: Employees excluding full-time personnel.

6. Non-guaranteed Hours Employees: Employees without guaranteed minimum/fixed working hours daily, weekly, or monthly, but available on call.

7. Figures are based on headcount statistics as of the reporting period end date.

The higher proportion of male employees is attributed to metal manufacturing processes involving casting, machining, welding, and material handling, which require heavy machinery operation or working in high-temperature environments, where labor market supply is predominantly male.

Diversity of Governance Bodies and Employees (GRI 405-1 / ESG Evaluation S-20)

Global Tek is committed to providing a dignified and safe work environment, enforcing employment diversity and fairness, eliminating discrimination and harassment, and offering fair recruitment, employment, and development opportunities. We value local talent; among 94 senior managers (Manager level and above), 34% are female and 66% are male, with local community residents accounting for 29 females (91%) and 52 males (84%). Senior management contains no ethnic minorities or vulnerable groups. The female manager ratio (32%) is close to the overall female employees ratio (38%), with females accounting for 29% of junior managers and 34% of senior managers, demonstrating female participation across management levels and reflecting The Company's commitment to gender equality and women's empowerment.

The Company hires talent across different age groups, with individuals with disabilities accounting for 17% of total employment. Taking the Taiwan plant as an example, in 2025, Taiwanese and foreign national employees accounted for 70% and 30% of total employees, respectively; Indigenous employees accounted for 1%. The Company respects diverse cultures and customs, guaranteeing equal work rights for all employees. No human rights violations occurred during the reporting period.

Indicators for Governance Units								
Category	Taiwan (M)	Taiwan (F)	Wuxi (M)	Wuxi (F)	Xi'an (M)	Xi'an (F)	Total (M)	Total (F)
Under 30	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
30–50	23 (36.5%)	6 (9.5%)	9 (47.4%)	4 (21.1%)	5 (41.7%)	5 (41.7%)	37 (39.4%)	15 (15.9%)
Over 50	21 (33.3%)	13 (20.7%)	2 (10.5%)	4 (21.1%)	2 (16.6%)	0 (0%)	25 (26.6%)	17 (18.1%)
Subtotal	44 (69.8%)	19 (30.2%)	11 (57.9%)	8 (42.1%)	7 (58.3%)	5 (41.7%)	62 (66.0%)	32 (34.0%)
Indicators for All Employees								
Category	Proportion		Total Coverage		Disability Employment Ratio			
Age								
Under 30	19.9%							
30–50	65.8%							
Over 50	14.3%							

Unit: Percentage

Basic salaries across plants are benchmarked against local statutory minimum wages, with equal starting pay for men and women (1:1). Differences in average remuneration (Taiwan 0.94, Wuxi 0.79, Xi'an 0.81) are primarily driven by higher operational environmental risks and overtime hours for male employees, as well as female concentration in administrative support roles, causing overtime allowances to impact average figures. For entry-level standard wages, the male-to-female wage ratios are: Taiwan plant 1:1.13 (females concentrated in professional/management roles), Wuxi plant 1:0.83, and Xi'an plant 1:0.75. Compared to local statutory minimum wages, the ratios are 1.46:1.65 for Taiwan, 3.57:2.95 for Wuxi, and 3.37:2.53 for Xi'an, all

exceeding legal standards and demonstrating above-market compensation. (GRI 405-2 / GRI 202-1)

Unit: Percentage

Category	Taiwan (M)	Taiwan (F)	Wuxi (M)	Wuxi (F)	Xi'an (M)	Xi'an (F)
Basic Salary Ratio	1	1	1	1	1	1
Average Remuneration Ratio	1	0.94	1	0.79	1	0.81
Entry-Level Standard Salary Ratio	1	1.13	1	0.83	1	0.75
Local Minimum Wage Ratio	1.46	1.65	3.57	2.95	3.37	2.53

Notes:

1. Non-managerial full-time employees salary information disclosure path: MOPS > Profile > Corporate Governance > Corporate ESG > Corporate ESG Information > ESG Information Disclosure > Social - Human Capital Indicators.
2. Wuxi is a prefecture-level city with a statutory minimum wage of RMB 2,490.
3. Xi'an is a sub-provincial city with a statutory minimum wage of RMB 2,160; Tongchuan is a prefecture-level city with RMB 1,950. The statistics represent the averaged sum of statutory minimum wages across both locations, which serves as the basis for calculating the Entry-Level Standard Salary Ratio and the Local Minimum Wage Ratio.
4. The disclosure scope covers major subsidiaries 100% owned by The Company with pre-tax profit accounting for over 10% of total company income, including Taiwan, Wuxi, and Xi'an plants, consistent with the annual report scope.

Workers Who Are Not Employees (GRI 2-8)

Unit: Number of People

Category	Taiwan Plant	Wuxi Plant	Xi'an Plant	Total
Contractor Workers (Note 1)	9	0	0	9
Supplier Workers Operating under Company Mandates (Note 2)	0	138	56	194
Volunteers and Interns (Note 3)	0	0	0	0
Equipment Maintenance Supplier Workers (Note 4)	1	0	0	1
Standard Product Supplier Workers (Note 5)	0	0	0	0

Total	10	138	56	204
-------	----	-----	----	-----

Notes:

1. Contractor Workers: Total contractors performing work at the organization's workplace, public areas, or client sites.
2. Mandated Supplier Workers: Supplier workers producing goods or providing services using specific materials or methods directed by the organization.
3. Volunteers and Interns: Total volunteers or interns working for the organization.
4. Equipment Maintenance Workers: Supplier personnel performing routine maintenance on supplier equipment (e.g., copiers) under contract.
5. Standard Product Supplier Workers: Supplier workers producing standard commercial off-the-shelf products purchased by the organization.
6. Figures are based on headcount on the last day of the reporting period; no significant fluctuation compared to 2024.

New Hires and Turnover (GRI 401)

In 2025, there were 240 new hires, with an overall new hire rate of 19.4%.

New Hires in 2025 (GRI 401-1)

Unit: Number of People and Percentage

Category Age	Taiwan (M)		Taiwan (F)		Wuxi (M)		Wuxi (F)		Xi'an (M)		Xi'an (F)		Total(M)		Total(F)		Total New Hires	
Under 30	15	20%	7	9%	30	33%	6	7%	42	56%	1	1%	87	36%	14	6%	101	42%
30–50	22	29%	21	28%	22	24%	26	29%	28	37%	4	5%	72	30%	51	21%	123	51%
Over 50	8	11%	2	3%	3	3%	3	3%	0	0%	0	0%	11	5%	5	2%	16	7%
Sum	45	60%	30	40%	55	61%	35	39%	70	93%	5	7%	170	71%	70	29%	240	100%
Total New Hires	75				90				75				240					
Total Headcount	403				380				212				995					
New Hire Rate (%)	15.7%				19.1%				26.1%				19.4%					

Total turnover reached 311 employees, with an overall turnover rate of 23.8%.

Employee Turnover in 2025 (GRI 401-1)

Unit: Number of People and Percentage

Age \ Category	Taiwan (M)		Taiwan (F)		Wuxi (M)		Wuxi (F)		Xi'an (M)		Xi'an (F)		Total(M)		Total(F)		Total Turnover	
Under 30	25	32%	5	6%	49	33%	15	10%	38	46%	2	2%	112	36%	22	7%	134	43%
30–50	28	35%	10	13%	48	32%	29	19%	32	39%	7	9%	108	35%	46	15%	154	50%
Over 50	9	11%	2	3%	2	1%	7	5%	2	3%	1	1%	13	4%	10	3%	23	7%
Sum	62	78%	17	22%	99	66%	51	34%	72	88%	10	12%	233	75%	78	25%	311	100%
Total Turnover	79				150				82				311					
Total Headcount	403				380				212				995					
Turnover Rate (%)	16.4%				28.3%				27.9%				23.8%					

Note: Includes employees who left within 3 months of joining.

Two-Year Trend Evaluation (ESG Evaluation Indicators S-23)

The 2025 new hire rate was 19.4%, a decrease of 1.5% from 2024 (20.9%). Higher male recruitment stems from industry characteristics, but The Company continuously promotes friendly workplace and diversity policies to enhance female recruitment and retention. Workforce replenishment is supported by campus partnerships, vocational training, and employee referrals.

New Hires in 2024

Unit: Number of People and Percentage

Category \ Age	Taiwan (M)		Taiwan (F)		Wuxi (M)		Wuxi (F)		Xi'an (M)		Xi'an (F)		Total(M)		Total(F)		Total New Hires	
Under 30	41	49%	3	4%	19	27%	5	7%	32	31%	2	2%	92	36%	10	4%	102	40%
30–50	26	31%	9	11%	19	27%	23	33%	51	49%	19	18%	96	37%	51	20%	147	57%
Over 50	2	3%	2	2%	3	5%	1	1%	0	0%	0	0%	5	2%	3	1%	8	3%
Sum	69	83%	14	17%	41	59%	29	41%	83	80%	21	20%	193	75%	64	25%	257	100%
Total New Hires	83				70				104				257					
Total Headcount	408				347				218				973					
New Hire Rate (%)	16.9%				16.8%				32.3%				20.9%					

Turnover rate in 2025 was 23.8%, up 5.8% from 2024 (18.0%), primarily driven by personal career planning, retirement, family care, and career transitions. Retention is supported through flexible working hours, employee assistance programs, and family-friendly measures.

Employee Turnover in 2024(GRI 401-1)

Unit: Number of People and Percentage

Age \ Category	Taiwan (M)		Taiwan (F)		Wuxi (M)		Wuxi (F)		Xi'an (M)		Xi'an (F)		Total(M)		Total(F)		Total Turnover	
Under 30	25	36%	2	3%	19	32%	6	10%	27	32%	1	1%	71	33%	9	4%	80	38%
30–50	25	36%	7	10%	18	30%	13	22%	43	52%	12	14%	86	40%	32	15%	118	55%
Over 50	6	8%	5	7%	1	2%	2	4%	1	1%	0	0%	8	4%	7	4%	15	7%
Sum	56	80%	14	20%	38	64%	21	36%	71	85%	13	15%	165	77%	48	23%	213	100%
Total Turnover	70				59				84				213					
Total Headcount	408				347				218				973					
Turnover Rate (%)	14.6%				14.5%				27.8%				18.0%					

Note: Includes employees who left within 3 months of joining.

Remuneration Policies / Process to determine remuneration (GRI 2-19 / 2-20)

Remuneration policy is supervised by the Board of Directors and designed/reviewed by the Remuneration Committee to ensure transparency and rationality. Established in 2017, the committee did not consult external stakeholders like shareholders during remuneration determination. Starting in 2025, Employee Stock Ownership Trusts (ESOT) and Restricted Stock Awards (RSAs) were introduced to share operational growth and enhance cohesion.

Remuneration Component	Policy and Implementation Details
Fixed and Variable Salary	Fixed salary is based on job responsibilities, professional capabilities, and regulations to ensure market competitiveness and internal equity. Variable salary depends on operational results and management performance, including bonuses and incentives. Approved by the Remuneration Committee.
Sign-on and Recruitment Bonuses	No fixed sign-on or recruitment bonus system exists. Recruitment relies on market benchmark salaries, role needs, and internal pay structures. Exceptional case-by-case incentives require senior management review.

Severance Pay and Clawback	Severance follows local labor laws without additional non-statutory compensation. No clawback mechanisms are established.
Retirement Benefits	All plants establish sound retirement systems under law, contributing pension/social security funds and assisting eligible employees with retirement procedures.
Sustainability Link	Senior executive compensation is tied to business operational results and ESG management performance. In 2025, the Regulations Governing Executive Compensation Linked to Sustainability Performance were instituted, with payouts reviewed by the ESG and Risk Management Committee and approved by the Board. Criteria cover OHS, labor rights, talent cultivation, compliance, and environmental protection.

Annual total compensation ratio (GRI 2-21)

Unit: NTD

Item	Amount (NTD)	Ratio
Base Salary	267,942,414	100%
Total Cash Compensation	332,117,734	100%
Direct Compensation	332,117,734	100%

Unit: Times

Ratio Metric	Ratio Value
Highest-paid individual annual salary to median employee annual salary	8.12
Highest-paid individual annual salary % increase to median employees % increase ratio	- 6.79

Notes:

1. Statistics based on Taiwan plant full-year employees in 2025.
2. The ratio of -6.79x results from an 8.15% decrease in the highest-paid individual's total income, compared to a median increase of 1.2% for other employees.

Benefits provided to full-time employees that are not provided to temporary or part-time employees (GRI 401-2)

The Company provides comprehensive benefits to all full-time employees in accordance with applicable laws and regulations. The major employee benefits are presented in the table below.

Benefit Item	Description	Taiwan Plant	Wuxi Plant	Xi'an Plant
Life Insurance	Group insurance providing basic personal protection.	•	•	•
Medical and Disability Insurance	Medical insurance and accident/disability coverage.	•	•	•
Parental Leave and Childcare Leave Policy	Parental leave and childcare measures under law.	•	•	•
Employee Stock Ownership Plan (ESOP)	Stock ownership plans and incentive mechanisms.	•	-	-
Other Benefits	Health checks, wedding/funeral subsidies, festival gifts, tours, and recreational events.	•	•	•

Note: Key operating locations in this table refer to those where The Company holds a 100% equity stake and which account for 10% or more of total revenue. Key operating locations meeting this definition include: Taiwan plants (Global Tek Fabrication Co., Ltd. and Global Tek Technology Co., Ltd.), Wuxi plant (Global Tek Technology (Wuxi) Co., Ltd.), and Xi'an plants (Global Tek Technology (Xi'an) Co., Ltd. and Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.).

Defined Benefit Plan Obligations and Other Retirement Plans (GRI 201-3)

The Taiwan plant operates a defined contribution pension scheme under the Labor Pension Act (6% employer contribution) alongside statutory reserve funds. Wuxi and Xi'an plants contribute 16% to basic pension insurance (employees contribute 8%). In 2025, contributions were NTD 14,158,384 (Taiwan), RMB 4,242,515.36 (Wuxi), and RMB 2,521,873.76 (Xi'an), fully funded under law.

Parental leave (GRI 401-3)

Full-time employees at the Taiwan plants are eligible for parental leave, with female employees entitled to 8 weeks of maternity leave and 7 days of prenatal check-up leave, while spouses are granted 7 days of paid paternity and prenatal check-up leave. Employees with at least six months of service may apply for unpaid parental leave until the child reaches three years of age (up to a maximum of two years). In 2025, five female employees at the

Taiwan plants applied for parental leave; four returned to work, one resigned within 12 months after returning, and one remained on leave. The Wuxi and Xi'an plants provide childcare leave in accordance with local regulations (10 days per year for both mothers and fathers until the child reaches age three, without impacting salary or seniority). In 2025, 10 employees applied in the Wuxi plant (6 females, 4 males); 10 employees applied in the Xi'an plant (2 females, 8 males), with one female employee resigning within 12 months after returning to work.

Unit: Number of people

Parental leave statistics			
Category	Male	Female	Diverse Gender
Employees entitled to parental leave	249	154	0
Employees taking parental leave	0	5	0
Employees returning after parental leave in reporting period	0	4	0
Employees retained 12 months after returning from parental leave	0	3	0
Return and retention rate (%)	0%	80%	0%

Note: As the parental leave system in Taiwan is not applicable to the Wuxi and Xi'an plants due to their respective operating locations, the statistics presented in this table cover the Taiwan plants only.

4.2 Talent Training and Development

Impacts and Management

Talent development is a material topic for Global Tek. Through continuous competency training, we enhance our professional and technical skills as well as teamwork capabilities, which helps improve production efficiency and competitiveness, thereby enabling us to deliver high-quality products and services and achieve our sustainable development goals.

Policy Commitment: Guided by 'Talent is our primary asset,' we cultivate learning-oriented organization models. Annual training plans align with enterprise vision, strategies, laws, customer requirements, and quality systems. We enhance productivity and competitiveness, ensure the provision of high-quality products and services, and achieve our corporate sustainability goals through continuous training and competency development.

Short-term Goals: Continue key talent cultivation; conduct middle-management training; establish career development systems.

Medium/Long-term Goals: Expand management training to all managerial roles; increase course coverage and participants; establish systematic learning roadmaps.

Evaluation Mechanism: In the fourth quarter of each year, each department reviews its personnel competency needs assessment based on the organization's operational strategy, regulatory requirements, personal development, and work requirements, and submits a summary of its annual education and training plan for the following year. This plan is then reviewed by the Head of the Group Human Resources Center and forwarded to the Group General Manager for approval.

Performance Results: Total training exceeded 14,196 hours, averaging 14.3 hours per person. For more information, please check Training Course Breakdown.

Identification and engagement of stakeholders:

Each year, individual departments identify their training needs and incorporate them into the budgeting process. Taking into consideration changes in the internal and external environment, as well as regulatory requirements, The Company develops a comprehensive company-wide training plan.

In 2025, The Company adopted various approaches to evaluate employees' learning outcomes, including post-training questionnaires, assessments, and study groups, thereby supporting employees in enhancing their knowledge and skills and fostering their continued development.

In response to job requirements and online thematic learning initiatives, The Company organized skills and knowledge competitions to reinforce employees' learning and enhance their understanding and practical application of the knowledge acquired.

Key Highlights: Training investment reached NTD 2,419,980 in 2025 through continuously investing resources in talent development, The Company supports employees in enhancing their professional expertise and management competencies, strengthening their personal growth and value in the workplace, and promoting career development. These efforts also enhance the organization's ability to respond to future challenges and achieve sustainable development.

Regular performance appraisal coverage reached 96.88%.

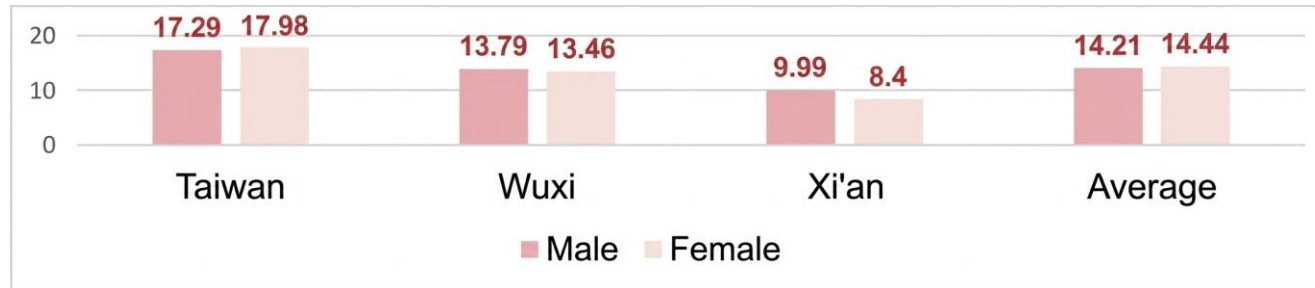
Employees Training: The Company is committed to cultivating a learning-oriented organization. Through a diversified training system, we foster talent sustainability from new hires to the leadership pipeline. In 2025, total investment in education and training reached NT\$2,419,980, with aggregate training hours exceeding 14,196 hours, averaging 14.3 hours per employees.

Average Hours of Training per employees in 2025 (GRI 404-1)

Unit: Number of people / Hours

Category	Taiwan Plant				Wuxi Plant				Xi'an Plant				Total			
	Mgt (M)	Mgt (F)	Non-Mgt (M)	Non-Mgt (F)	Mgt (M)	Mgt (F)	Non-Mgt (M)	Non-Mgt (F)	Mgt (M)	Mgt (F)	Non-Mgt (M)	Non-Mgt (F)	Mgt (M)	Mgt (F)	Non-Mgt (M)	Non-Mgt (F)
Headcount	48	20	191	130	32	17	193	149	11	6	141	55	91	43	525	334
Training Hours	2,261	1,021	1,871	1,676	1,029	586	2,074	1,649	358	180	1,160	332	3,647	1,788	5,105	3,656
Avg Hours	47	51	10	13	32	34	11	11	33	30	8	6	40	42	10	11
Total Headcount	389				391				213				993			
Total Training Hours	6,829				5,337				2,030				14,196			
Avg Hours	17.55				13.65				9.53				14.30			

Average Hours of Training per employees in 2025 (GRI 404-1)



Programs for upgrading employees skills and transition assistance programs (GRI 404-2)

The Company provides education and training to all employees, planning various competency development courses based on our annual training plan. Executed on a monthly basis, these programs continuously enhance employees professional capabilities, job skills, and career development potential.

Unit: Number of people

Course Category	Taiwan (hrs)	Wuxi (hrs)	Xi'an (hrs)
Orientation Training	608.32	279.24	96.00
Compliance Training	1,273.00	512.50	247.50
Management Training	2,366.00	531.64	454.04
Professional Technical Skills	1,886.20	3,808.97	725.24
Project-based Training	428.50	162.00	35.00
Others	266.50	0.00	472.31
Total Hours	6,828.52	5,294.35	2,030.09

The Company establishes a competency framework and training roadmap based on business strategies and role requirements, covering production, quality control, engineering, and management. We provide diverse learning resources—including financial planning, career development, certification support, management capability enhancement, and internal and external professional seminars—to assist employees in continuously refining their

professional capabilities and managerial skills. Technical knowledge transfer is conducted through on-the-job training (OJT), mentorship programs, and project hands-on execution. Additionally, competency gaps are inventoried periodically, and training content is adjusted according to industry trends to strengthen employees adaptability and competitiveness.

General Training: A Comprehensive Career Development and Training System

Program Name	Target and Objectives	2025 Implementation and Outcomes
Chang Gung PwC Sustainability Academy	Leadership pipeline: Strategic innovation and decision-making.	420 hours total. Through carefully selected case studies and guidance from renowned instructors, participants are encouraged to exchange insights on business management, sharpen their decision-making skills, and develop the capabilities to become astute corporate decision-makers and effective executors.
Executive Leadership Forum (President Class)	Senior Executives: Transformation and strategic alignment.	588 hours total. Using Professor Ji-Ren Lee of National Taiwan University's book Transformation Growth Strategy as a reference, The Company adopts the C-SOP framework as a guiding structure. Once every quarter, the President personally leads the training sessions, with senior executives from across the Group working in teams. Through pre-session assignments and post-session group discussions and presentations, The Company advances transformation initiatives aimed at achieving renewed growth across the Group.
EMBA Learning Forum	Mid-to-Senior Managers: Leadership, ESG and international vision.	1,224 hours total. Monthly online sessions and quarterly book reading clubs, aiming to cultivate professional competencies in leadership and management, coaching and communication, team building, ESG and sustainable development, and global perspectives.
New employees Orientation	New employees: Integration, adaptation and efficiency enhancement.	1,020 hours total. Through onboarding training, new employees gain an understanding of The Company's organizational structure, regulations and policies, work processes, and safe work practices and awareness. The training helps new employees understand their roles and responsibilities, establish a strong sense of teamwork, and ensure effective communication.

Professional Training: Strategic Talent Development to Meet Future Challenges

Program Name	Target and Objectives	2025 Implementation and Outcomes
ESG and Carbon Management Training	Sustainability taskforce and operational employees.	The Company encourages employees to participate in professional training programs and obtain relevant certifications. The training programs conducted in 2025 are as follows: ISO 14068-1 Carbon Neutrality Lead Auditor Training: employees participated in the “ISO 14068-1 Carbon Neutrality Lead Auditor” program offered by the College of Commerce at National Taipei University of Business. Upon completion, five employees obtained the ISO 14068-1 Carbon Neutrality Lead Auditor certification issued by the British Standards Institution (BSI), with a total of 90 training hours. ISO 14067 Product Carbon Footprint Internal Verification Training: The Group organized the “ISO 14067 Product Carbon Footprint Internal Verification” training program, covering standard requirements, life cycle assessment, product category rules, product process mapping, and case studies and exercises. A total of 50 employees directly involved in product carbon footprint calculations participated in the training, with a total of 1,773 training hours. The Group also obtained an ISO 14067 system verification statement from the British Standards Institution (BSI). ISO 50001 Energy Management System Training: The Company organized the “ISO 50001 Energy Management System” training program, covering system standard requirements, clause interpretation, practical steps for system implementation, and key points of internal audits. A total of 16 employees participated in the training, with a total of 328 training hours. The Company also obtained an ISO 50001 Energy Management System verification statement from the British Standards Institution (BSI).

AI Empowerment and Digital Literacy	Group-wide employees.	The Company promotes AI talent development among employees across various functions. Through online training courses and hands-on workshops, employees are supported in becoming familiar with generative AI and AI Agent applications, thereby enhancing productivity, business document writing, knowledge base applications, and other work-related capabilities. In 2025, a total of 243 participants attended the training programs, with 843 training hours completed. The programs are described below: ● Productivity AI Online Courses: Employees participated in the online productivity training program organized by the Taoyuan Smart Industry Academy. The program covered topics including “Market and Technology Information Retrieval,” “Summary Compilation and Report Preparation,” “Data Analysis and Visualization,” “Public Relations and Marketing Video Production,” “Presentation Design and Team Collaboration,” “Using AI to Efficiently Prepare Corporate Meeting Minutes,” “Using AI for Speech-to-Text Conversion and Video Summarization,” “Leveraging AI to Effectively Manage Personal Tasks and Schedules,” “Using AI to Efficiently Prepare Emails and Reports,” and “Effective Writing and Business Applications.” A total of 197 participants attended the courses, with a total of 591 training hours. ● AI Agent Workshops: The Company organized two AI Agent workshops covering hands-on practices in Open WebUI fundamentals, model selection, document and image uploading, knowledge base (RAG) development, as well as AI Agent configuration, prompt design, and knowledge source configuration. A total of 36 participants attended the workshops, with a total of 72 training hours. ● AI Certification Courses: Employees participated in two classes of the “AI Planning and Application Specialist (Entry Level) Training” program organized by the Taoyuan Smart Industry Academy. A total of 10 participants attended the courses, with a total of 180 training hours. All 10 participants passed the training requirements, and one participant obtained the certification.
-------------------------------------	-----------------------	---

ISO 27001 Information technology	Information Technology Department (4 employees).	To establish a systematic information security management system, protect the organization's information assets, effectively reduce the risk of data breaches resulting from human error or cyberattacks, and enhance customer trust and The Company's brand image, The Company has planned a professional talent development program. The program is designed for four employees from the Information Technology Department. As of the end of 2025, the total training hours for the system-related courses had reached 24 hours. The program successfully obtained certification from the certification body in May 2026.
----------------------------------	--	--

Plants in Taiwan collaborate on industry-academia partnerships with institutions such as National Central University and Vanung University, engaging 19 participants in 2025. Additionally, The Company participated in the Taoyuan Local Industry Exposition, which attracted approximately 6,000 teachers and students.

Industry-Academia Collaboration in 2025			
Category	School	Participant(s)	Period
Industry-Academia Collaboration	National Central University	13	2024.09.01-2026.06.30
Industry-Academia Collaboration	Vanung University - Senior (4th-Year) Internship Program	1	2025.09.01-2026.06.30
Recruitment	Vanung University - Industry-Academia Collaboration Program	5	2025.09.01-2026.06.30
Total		19	-

Programs for upgrading employee skills and transition assistance programs (GRI 404-2): The Company attaches great importance to career development and retirement transitions for our employees. The Taiwan plants enhance professional and management capabilities through education and training while providing information on retirement schemes. The Wuxi plant provides on-the-job training and evaluates opportunities to retain retired employees as technical consultants based on business needs. The Xi'an plant offers pre-retirees benefits briefings, skill training, career counseling, health promotion, and re-employment support (such as technical guidance and instructor roles) to facilitate knowledge transfer and experience continuity.

Percentage of employees receiving regular performance and career development reviews (GRI 404-3): The Company conducts performance evaluations twice a year, tailored separately for managers and general employees. Evaluation results are directly tied to training opportunities, promotions, and compensation packages. In 2025, the regular performance evaluation coverage rate reached 96.88%.

Performance Review Coverage in 2025

Unit: Number of people per Percentage

Category	Male Reviewed	Female Reviewed	Total Reviewed	Review Coverage (%)
Senior Management	61	31	92	9.26%
Middle Management	30	12	42	4.23%
General Employees	525	334	859	86.51%
Total Reviewed	597	365	962	96.88%
Ratio	60.12%	36.76%	100%	-
Headcount				993

4.3 Human Rights Protection

Global Tek Group is committed to respecting and protecting the fundamental human rights of all stakeholders. The Group complies with applicable human rights and labor laws and regulations and integrates human rights principles into its operations and supply chain management. The Group is committed to fostering a diverse, equitable, inclusive, and respectful workplace and to preventing all forms of human rights violations.



Human Rights Policy & Commitment

We respect, support, and adhere to international human rights standards and principles, such as the Universal Declaration of Human Rights, the UN Global Compact, and the ILO Declaration Fundamental Principles and Rights at Work. We strictly follow local labor regulations and have established the “Global Tek Rights and Employee Policy” to convey our global dedication to human rights. This policy applies to all personnel, subsidiaries, business partners, suppliers, and contractors of the Global Tek Group. We are committed to preventing any form of human rights violations.



Workplace Diversity & Inclusion

We commit to non-discriminatory treatment, ensuring that gender, race, socio-economic status, age, marital or family status, or other factors are not used for different treatment. We strive to create a diverse, equal, and inclusive workplace culture and a family-friendly environment supporting marriage, childbirth, and family care.



Employee Well-being & Support

To help employees balance work and family, the company continues to implement supportive measures such as family-friendly marriage and childbirth support, family care, health promotion, and psychological care, creating a high support and cohesion, and enhance happiness and belonging.



Marriage & Childbirth Support



Family Care



Health Promotion



Psychological Care



Human Rights Governance

Global Tek sets the Board of Directors as the highest level of human rights governance. As established, A “Sustainable Development and Risk Management Committee”, with functional groups including a Social Care and Human Rights Risk Group. This group is responsible for central planning and promotion of a rights management activities, and reports on execution results regularly to the “Sustainable Development and Risk Management Committee” and Board of Directors.

In fulfilling our human rights policy commitments, the Company pays particular attention to the following stakeholder: (GRI 2-23)

1. Identified Vulnerable and High-Risk Groups

- (1) Migrant Workers: May face challenges such as language barriers, information asymmetry, inadequate living conditions, and limited access to healthcare and related rights.
- (2) Female employees: In the male-dominated metal and machinery processing industry, female employees may face risks such as sexual harassment or a lack of appropriate breastfeeding and milk-expression facilities.
- (3) Employees with Disabilities: May be vulnerable to discrimination or involuntary early resignation or termination of employment.

2. Our Commitments and Specific Measures

(1) Migrant Workers:

The Company provides payslips in employees’ native languages, SOPs, compliant dormitories, assistance with medical visits, and recreational events to strengthen employees’ sense of belonging.

(2) Female employees and Family-Friendly Policies:

Global Tek Group is committed to creating a workplace that supports marriage, childbearing, and family caregiving. Through a range of family-friendly measures, The Company assists employees in balancing work and family needs. The measures include:

- Dedicated breastfeeding and milk-expression rooms, designated parking spaces for pregnant employees, care packages, and flexible working hours.
- The “EMBA Learning Forum” training program to enhance employees’ professional competencies, with a total of 1,224 training hours provided in 2025.
- Sponsorship of and encouragement for employees to participate in the “Xinwu Hometown of Rice and Fish Marathon” for two consecutive years in 2024 and 2025. In 2025, a total of 118 employees and their family members participated.
- A dedicated mailbox for reporting sexual harassment, as well as annual awareness campaigns on the prevention of workplace sexual harassment and unlawful acts. No complaints were received in 2025.

(3) Employees assistance and health promotion measures:

The Company continues to implement employee assistance programs to support employees’ physical, mental, and emotional well-being. The measures include:

- Monthly medical consultation services provided by physicians from the Songshan Branch of Tri-Service General Hospital.
- Five health seminars featuring sessions led by professional counselors, using self-assessment and role-playing activities to help employees relieve stress and develop effective family communication skills.
- Seminars on topics such as “Stretching Exercises to Relieve Muscle and Joint Tension” and “Dietary Guidelines for Body Composition Management,” with a total of 10 training hours and 199 instances of employee participation.
- A body fat reduction and weight management competition, with 85 participants achieving a total body fat reduction of 102.7%, a total weight reduction of 157.3 kg, and 95.29 million accumulated steps, resulting in an estimated carbon reduction of approximately 11,435 kgCO₂e. The initiative encouraged employees to adopt healthier lifestyles and put low-carbon practices into action.

(4) Employees with disabilities:

The Company provides employment policies exceeding statutory requirements and suitable job placement.

3. Feedback from vulnerable groups

- (1) Monthly meetings are held for migrant workers, with their feedback and concerns reported to senior management.

- (2) The Company provides grievance channels, including physical suggestion boxes and dedicated hotline numbers, to ensure accessible and confidential reporting, including anonymous complaints.

Human Rights Management

Based on the nature and characteristics of its operations, The Company focuses on the following seven major human rights areas:

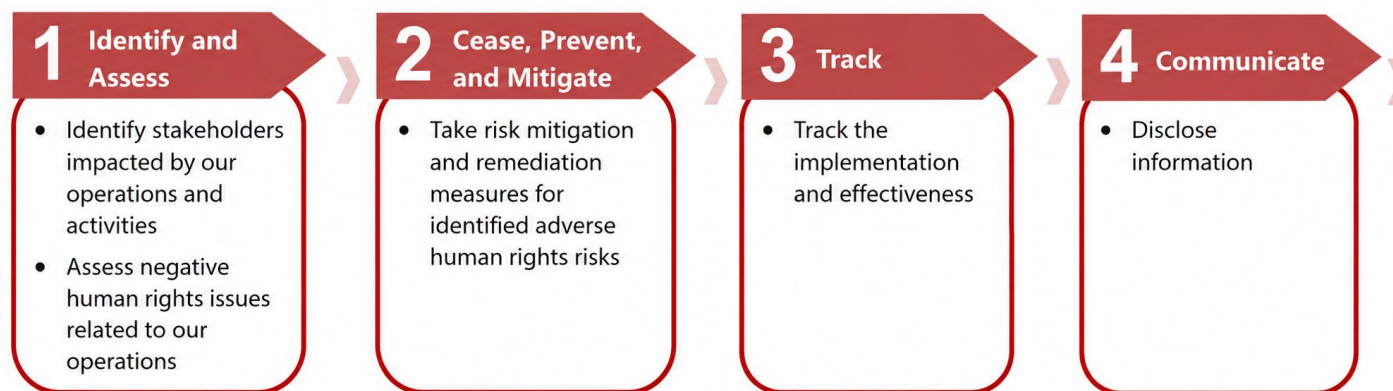
Issue	Description
Providing a Fair Working Environment	The Company does not discriminate against or unfairly treat employees based on personal characteristics, including gender, race, socioeconomic status, nationality, age, marital or family status, language, religion, political affiliation, physical appearance, height, or physical or mental disabilities.
Providing a Safe and Healthy Working Environment	The Company places great importance on providing a safe and healthy working environment for employees. It has established an occupational safety and health management organization and continuously improves working environment and hygiene conditions. The Company is committed to reducing the risk of occupational accidents and protecting employees' physical and mental health.
Respecting Human Rights in the Workplace	The Company complies with labor laws and regulations in the jurisdictions where it operates, prohibits child labor, and does not tolerate forced labor. The Company maintains open and effective communication channels with employees and regularly convenes labor-management meetings to foster harmonious labor-management relations and a positive workplace environment.
Protecting Personal Data and Strengthening Information Security	To respect the privacy rights of all stakeholders and ensure the proper collection and lawful use of personal data, The Company has established a comprehensive information security management system to control data access and prevent data breaches.
Freedom of Employment and Freedom of Association	All employment is voluntary. Employees have the right to freely resign or terminate their employment relationship and may freely join associations and organizations without suffering adverse consequences or retaliation from The Company.
Employees Development	The Company establishes effective career and competency development training programs for employees and reflects business performance in employee compensation. These efforts support the recruitment, retention, and motivation of employees and contribute to The Company's goal of sustainable business operations.

Accessible Grievance Mechanisms	The Company provides grievance mechanisms and responds appropriately to complaints, while ensuring that the grievance process is fair and transparent. To safeguard gender equality in the workplace and provide employees and job applicants with a workplace free from sexual harassment, The Company has established dedicated physical and electronic mailboxes for reporting sexual harassment. During the investigation of complaints, matters are handled confidentially to protect the rights and interests of complainants.
---------------------------------	--

Human Rights Due Diligence Process and Key Risks

Based on the Corporate Sustainability Due Diligence Directive (CSDDD) and the OECD Guidelines Scope: All group employees and Tier-1 suppliers.

Process:



Results: The Company identifies the following human rights issues with reference to relevant international human rights standards and the human rights issues prioritized by leading companies in the same industry, both domestically and internationally.

Category	Topic			
Employees	1. Salary and Working Hours	3. Child Protection	5. Health and Safety	7. Family Life
	2. Discrimination	4. Privacy	6. Freedom of Expression	

Category	Topic			
Tier-1 suppliers	1. Proportion of Male and Female Employees, Temporary Workers, and Foreign Employees.	4. Anti-Discrimination Policies and Procedures	7. Termination of Employment, Freedom of Association, and Collective Bargaining Rights	10. Investigations or Litigation Related to Human Rights Violations
	2. Recruitment Risk Assessment	5. Child Protection	8. Operations in High-Risk Countries	11. Human Rights Policies, Human Rights Impact Identification Processes, and Grievance and Remediation Mechanisms
	3. Written Employment Contracts and Minimum Salary	6. Health and Safety	9. Use of Security Personnel	

Among the human rights issues identified above for employees and suppliers, all employees-related issues were assessed as low risk. For Tier 1 suppliers, the high-risk issues identified were the absence of anti-discrimination policies and procedures, human rights policies, human rights impact identification processes, and grievance and remediation mechanisms.

Mitigation Actions: In 2025, The Company assessed human rights risks associated with its Tier 1 suppliers. After prioritizing the identified risks based on the severity of their impacts, The Company implemented mitigation and remediation measures for high-risk human rights issues. The Company provides suppliers with relevant regulatory requirements and templates to support the establishment of appropriate management systems and reduce human rights risks. Human rights-related criteria are also incorporated into regular supplier assessments. When necessary, suppliers are required to implement corrective actions within a specified timeframe or may have their business relationships with The Company terminated.

Target Human Rights Group	High-Risk Issues	Remedial Measures	Risk Mitigation
Tier 1 Suppliers	Absence of anti-discrimination policies and procedures	Provide regulatory requirements and templates to support suppliers in establishing and implementing the required systems.	1. Incorporate human rights management indicators into regular supplier evaluations, observe actual operational status, and assess compliance with relevant laws and regulations.
	Absence of human rights policies		

	Absence of processes to identify human rights impacts		2. Require improvements within a specified timeframe based on supplier evaluation results; terminate the business relationship when necessary and seek alternative suppliers.
	Absence of grievance and remediation mechanisms		

The Company tracks the effectiveness of its due diligence annually and reports the results to the Sustainability Development and Risk Management Committee and the Board of Directors (the 2025 results were reported on December 23). The grievance channels are as follows:

Scope of Application	Reporting Channels / Mailbox	Remedial / Contact Measures
Employees and Other Stakeholders	Department Head of the Affiliated Unit	Email or contact phone number of the department head of the affiliated unit
	Global Tek Group	Tel: 886-3-420-1398 Ext: 3013 Chairman's Office, 3006 Audit Office, 3003 HR Center Email: HELP@globaltekww.com

Forced or Compulsory Labor

Global Tek strictly complies with labor laws and human rights policies at all locations. After assessment, the risks of forced labor in both its own operations and supply chain were found to be low. In addition, The Company requires suppliers to sign the “Supplier Code of Conduct” and conducts qualification reviews and human rights due diligence when onboarding new suppliers. In 2025, there were no violations involving forced labor.

4.4 Occupational Health and Safety

Impact
Improper safety and health management in the workplace can easily lead to occupational safety incidents or major occupational disasters. This not only increases employees injury and illness rates and leads to lost working hours, but also negatively affects employees' lives and health, impacts company operations, incurs financial losses, and damages corporate image, reputation, and public perception.
Policy Commitment
The Company strictly complies with legal regulations and implements tiered management to ensure workplace safety and employees health. We are committed to preventing work-related injuries and reducing safety risks by promoting employees health, conducting education and training, and establishing effective

communication channels. Through active participation, consultation, and continuous risk review and enhancement, we strive to advance and improve occupational health and safety.
Short-term Targets
【Taiwan Plant】 Disabling Injury Severity Rate (SR) < 10%. 【Wuxi and Xi'an Plant】 Zero occurrences of occupational diseases and suspected occupational disease cases.
Medium- to Long-term Targets
【Taiwan Plant】 Zero major work-related injury incidents. 【Wuxi and Xi'an Plant】 Zero major work-related injury incidents. Maintain zero occurrences of occupational diseases and suspected occupational disease cases.
Evaluation Mechanism
Execute management in compliance with international standards and relevant local regulations at operating sites. Periodically convene plant operational meetings to discuss the achievement of occupational safety and environmental targets across departments, as well as report on the investigation and remediation of safety hazards.
Performance Results
In 2025, zero severe work-related injuries or occupational disease incidents occurred.
Stakeholder Engagement Status
- Quarterly convene Occupational Safety and Health Management Review Committee and committee meetings to discuss the achievement of occupational safety and health targets across departments, conducting evaluations through review and taking corrective actions. - Conduct irregular occupational safety education, training, and advocacy to raise employees' safety awareness and train them to participate in hazard identification and risk assessment.
Highlight Performance
Zero work-related fatalities across all plant sites.

Occupational Safety and Health Management System

Global Tek upholds the philosophy of “Full Participation and Continuous Improvement,” integrating the characteristics of the metal manufacturing industry and establishing systematic occupational safety and health management mechanisms in accordance with the laws and regulations at each location, providing a safe and healthy work environment.

Plant Site	Taiwan Plant	Wuxi Plant	Xi'an Plant
Core Management System / Certification	Refers to CNS 45001 (equivalent to ISO 45001)	ISO 45001	Refers to ISO 45001
Primary Legal Basis	Occupational Safety and Health Act	Work Safety Law of the People's Republic of China	Work Safety Law of the People's Republic of China

		Jiangsu Provincial Work Safety Regulations	Provisions on Occupational Health Management in Workplaces
Core Organization and Operations	• Committee: The General Manager serves as the committee chairperson, with labor and management conducting regular reviews (convened at least once per quarter). • Completed internal audit in July 2025; completed data upload to the Occupational Safety and Health Administration (OSHA) platform and convened a management review meeting in August.	• Committee: Composed of department heads and labor union representatives, driving the "Work Safety Responsibility System." • Established hazard identification and implemented hierarchical management at the plant level, workshop level, and team level.	• Committee: • Established a leading group for safety management and the "Dual Prevention Mechanism," conducting monthly hazard investigations. • Established health surveillance files, accepting supervision from the Health Commission and third-party testing.

Scope of Coverage

The Company's management system covers all workers across Taiwan, Wuxi, and Xi'an plants (including regular employees, contract employees, temporary workers, and intern students). Taiwan plant covers 401 workers (100%); Wuxi plant covers 391 workers (100%); and Xi'an plant covers 213 workers (100%). Non-employees workers (such as contractors) are also required to comply with safety management regulations.

Continuous Improvement

1. Total Disabling Injuries In 2025, Taiwan plant recorded 3 disabling injury incidents (involving 3 persons), while both Wuxi and Xi'an plants maintained a record of zero disabling injuries.
2. Total Recordable Work-Related Injuries In 2025, Taiwan plant recorded 5 work-related injury incidents (involving 5 persons); Wuxi plant recorded 1 work-related injury incident; and Xi'an plant recorded zero work-related injury incidents during the reporting period.
3. Rate of Recordable Work-Related Injuries the Company's rate of recordable work-related injuries was 2.71 (incidents per million hours worked). Among these, the rate of high-consequence work-related injuries, high-consequence work-related injury incidents, and rate of fatalities as a result of work-related injuries were all 0.00%. The rate of recordable work-related ill health and rate of fatalities as a result of work-related ill health were

both 0%, and the absenteeism rate was 0.02%.

Hazard Identification, Risk Assessment, and Incident Investigation (GRI 403-2)

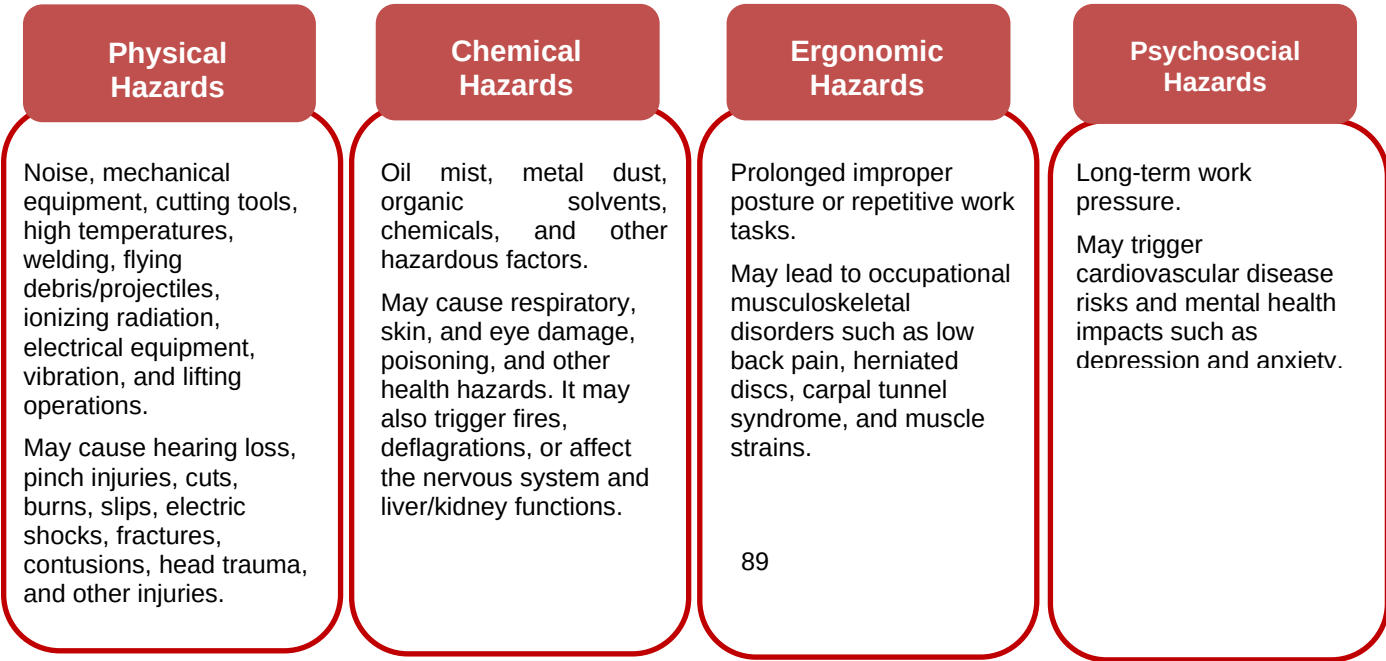
1. Hazard Identification

(1) Routine Hazard Identification

Common hazards across the three plant sites primarily consist of physical hazards (such as mechanical pinch/entrapment, impact, cuts, noise, falls, and electric shock) and chemical hazards (such as exposure to oil mist, dust, and organic solvents), along with certain ergonomic risks. Operating equipment includes CNC lathes, machining centers, sawing machines, stamping machines, grinding machines, welding equipment, and lifting equipment. Risks must be mitigated through Standard Operating Procedures (SOPs), engineering controls, and personal protective equipment (PPE) management.

(2) Non-Routine Hazard Identification

Covers temporary maintenance, hot work, work at heights, lifting operations, chemical handling, trial runs/commissioning, and confined space operations. These activities carry high uncertainty and potential for severe injury, and must be strictly managed and controlled through work permits, hazard identification, and protective measures.



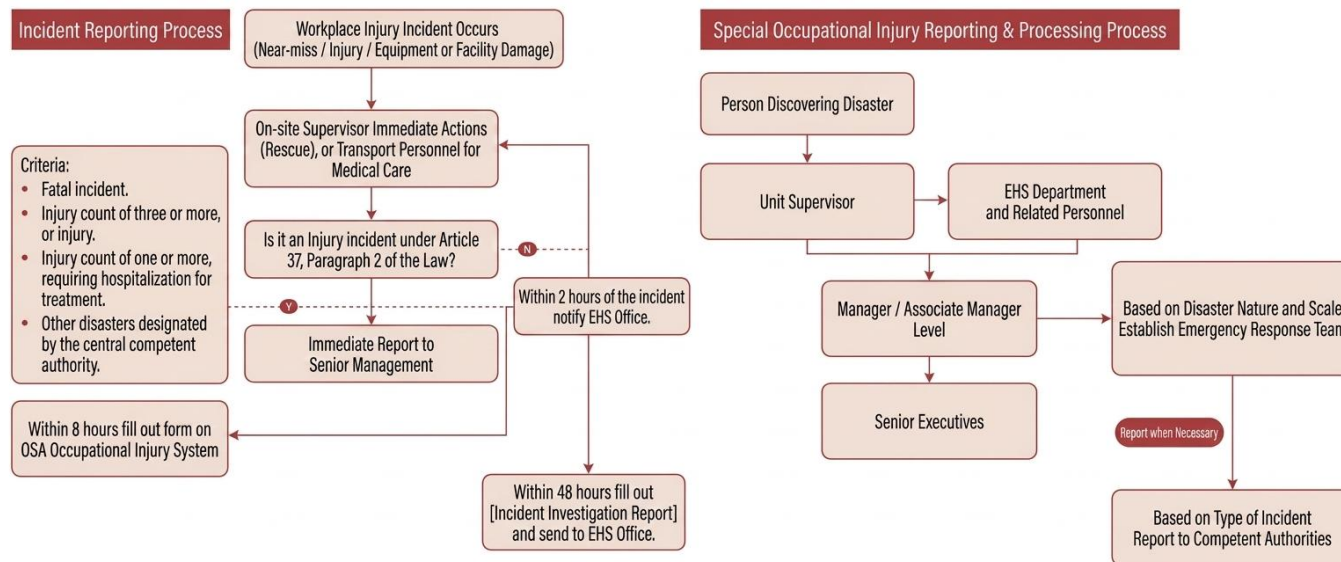
2. Risk Assessment

Each plant has established a standardized risk assessment system in accordance with local regulations. Taiwan plant systematically identifies risks based on the "Occupational Safety and Health Risk Assessment Procedure." Wuxi and Xi'an plants commission third-party institutions to conduct hazard evaluations and annual monitoring pursuant to the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, and have established relevant management procedures and documentation to effectively reduce occupational accident risks and safeguard employees health and safety.

3. Incident Investigation

Global Tek has established an incident reporting and investigation mechanism that encourages employees to proactively report potential risks in order to prevent major disasters. Regulations specify that proactive reporters are protected from individual disciplinary action, with evaluations based on overall performance instead. Appropriate rewards are provided to those who proactively report near-miss events, establishing a positive feedback mechanism. Regarding emergency management, if employees identify imminent danger, they have the legal right to suspend operations and evacuate to a safe area.

General/Special Incident Reporting Procedure



Hazard Identification, Risk Assessment, and Incident Investigation (GRI 403-2)

Each plant site explicitly protects workers' right to cease work and evacuate in the event of imminent danger, ensuring they are not subject to dismissal, reassignment, pay cuts, or other adverse treatments. Taiwan plant complies with Article 18 of the Occupational Safety and Health Act and safety and health codes; Wuxi plant adheres to guidelines including the Environmental, Occupational Health, and Safety Management Manual; and Xi'an plant complies with Article 55 of the Work Safety Law of the People's Republic of China and the Emergency Rescue Plan for Occupational Hazard Accidents. All sites fully implement the core principle of "Safety First, Worker Protection."

Hazard Identification, Risk Assessment, and Incident Investigation (GRI 403-2)

Each plant has established a systematic raw material leakage management and storage/transportation safety mechanism. Adopting the strategy of "Prevention First, Monitoring as Support, and Feasible Emergency Response," The Company integrates inventory counts, environmental controls, spill prevention equipment, and education/training to form a comprehensive management system.

Site	Taiwan Plant	Wuxi Plant	Xi'an Plant
Potential Hazards	Chemical, gas, or industrial raw material leakage; co-storage of incompatible materials; handling and loading/unloading errors; abnormal storage temperatures leading to potential spontaneous combustion.	Chemical or oil leakage; co-storage of incompatible materials; handling and loading/unloading errors; abnormal storage temperatures leading to potential spontaneous combustion.	Chemical leakage; co-storage of incompatible materials; handling and loading/unloading errors; abnormal storage temperatures leading to potential spontaneous combustion.
Monitoring and Inventory Measures	Semi-annual raw material inventory counts; verification of usage and storage quantities; updates to Safety Data Sheets (SDS); ventilation, temperature, and humidity monitoring and control.	Daily inventory counts by warehouse employees; annual third-party testing and evaluation.	12 raw material inventory counts per year.
Preventive and Control Measures	Installation of spill containment pallets; unified storage area management; engineering improvements and hazardous chemical substitution; selection and use of certified protective gear.	Installation of spill containment equipment; establishment of Occupational Health and Safety Management Systems; use of Personal Protective Equipment (PPE).	Installation of spill containment pallets; continuous phase-out and replacement of old equipment; employees use of labor protection gear.
Emergency Response Measures	Annual emergency response drills; immediate notification to supervisors upon leak detection; containment of the leak area.	Immediately notify supervisors upon leaks; plug leaks or absorb spilled substances; maintain safe distance, ban ignition sources; label and transport waste to the treatment plant.	Immediate control and handling of leakage incidents.

Education and Training Frequency	Semi-annual in-service training.	Third-party occupational health evaluation and control effectiveness assessment during trial production.	Annual monitoring of occupational health risk factors, and continuous improvement of the occupational health management plan.
---	----------------------------------	--	---

Hazard Identification, Risk Assessment, and Incident Investigation-Fire (GRI 403-2)

Each plant implements systematic protective and emergency response measures based on risk assessment levels. This encompasses the segregated storage of oils and flammable chemicals, explosion-proof facilities, fire safety equipment deployment, daily inspections, hot work permits, emergency response drills, and more. The process follows the continuous-improvement cycle of "Risk Identification → Management Control → Inspection and Monitoring → Emergency Drills."

Site	Taiwan Plant	Wuxi Plant	Xi'an Plant
Primary Fire Hazard Sources	Cutting oil, petroleum-based cleaning solvents, methanol, acetone, cutting and grinding operations, high-temperature casting operations, and electrical equipment overload.	Anti-rust oil, cutting oil, slideway oil, spindle oil, and hydraulic oil.	Cutting oil, cutting fluid, and hydraulic oil.
Risk Assessment Level	High Fire Risk	Moderate-to-High Risk	General Risk
Storage and Management Measures	• Engineering improvements and chemical substitution • Selection and use of certified protective gear • Regular environmental monitoring and equipment inspection • Education/training and workplace 7S audits	• Oil warehouses compliant with fire protection requirements • Daily warehouse inspection and logging • Total smoking ban except in designated smoking areas • Hot work permit required for hot work operations • Fire control center, fire pump room, and fire water tank • Equipped with fire extinguishers, fire hydrants, emergency lighting, smoke/heat detectors, fire alarms, and emergency stairwells/exits	• Segregated storage of oil products • Explosion-proof electrical appliances and protective conduit piping for electrical wiring • Equipped with fire extinguishers and fire-fighting equipment • Posted "No Smoking or Open Flames" signs and Safety Data Sheets (SDS) in warehouses • Spill containment trays/pallets • Designated personnel management and locked warehouses
Emergency Response and Rescue Procedures	• Employees education, training, and emergency drills • Timely identification of fire hazards and activation of response procedures	• Clear alarm reporting procedures and content • Operators activate one-touch alarm and notify supervisors	• Immediate emergency response and rescue • Regular emergency plan drills and education/training

		• Initial troubleshooting, prevention, and rescue • Dial 119 for external support in emergency situations	• Enhance employees' emergency response capabilities and self-protection awareness
Post-Incident Tracking and Improvement Mechanism	Equipment and operational improvements based on incident and anomaly feedback; strengthen education/training and risk control; continuously optimize operational safety systems.	Incident investigation and notification mechanism; review fire protection and emergency response flows; strengthen equipment maintenance and inspection systems; continuously improve fire prevention measures.	Investigate incident causes; strengthen warehouse management and fire safety patrols; continuously improve emergency response training.

Hazard Identification, Risk Assessment, and Incident Investigation-Explosion (GRI 403-2)

Three plants conduct risk identification for gases, dust, flammable liquids, and pressure vessels. Common preventive measures include segregated storage, explosion-proof facilities, hot work permits, routine inspections, and education/training. Emergency response procedures encompass evacuation, notification, first aid, and incident investigation, maintaining continuous improvement in accordance with the management cycle.

Management Element	Taiwan Plant	Wuxi Plant	Xi'an Plant
Risk Identification	Identification of flammable and explosive substances (gases, dust, liquids), as well as risks associated with hot work, high equipment temperatures, static electricity, and ignition sources.	Identification of fire and explosion risks associated with flammable oils such as anti-rust oil, cutting oil, and hydraulic oil.	Identification of explosion risks resulting from pressure vessels and flammable/explosive substances.
Preventive Measures	Implementation of a hot work permit system; strict control of ignition sources; deployment and regular drills of fire safety equipment; establishment of an incident reporting and investigation system.	Segregated storage of flammable oils; warehouse safety management and daily routine inspections; smoking control/prohibition; permit system required for hot work; complete deployment of fire safety facilities.	Categorized management of oil products and equipment; dedicated supervisor oversight; establishment of explosion-proof and safe operating standards; enhancement of workplace environmental monitoring and control.
Emergency Response Procedures	Division of emergency team duties in accordance with the <i>Emergency Response Guidelines</i> ; immediate evacuation upon incident occurrence; notification to fire departments; on-site control and personnel evacuation.	Activation of fire alarms; immediate evacuation of personnel; dialing 110/119; medical transport for the injured; setup of an isolation area and preservation of the scene.	Activation of the emergency rescue team; injury rescue and CPR; evacuation of personnel to an upwind safe zone; notification to 119 and industrial park authorities; environmental monitoring and evacuation directives.

Post-Incident Tracking and Improvement	Incident reporting, investigation, and recording per management regulations; execution of corrective action tracking via the "Incident Investigation Report Form"; zero explosion incidents in 2025.	Cooperation with public security and fire service investigations post-incident; improvement of operations and management mechanisms based on investigation results.	Post-incident analysis of root causes and environmental impact; continuous monitoring of gas/dust dispersion; notification to environmental protection authorities and neighboring enterprises; completion of follow-up improvements and removal of monitoring controls.
---	--	---	--

Hazard Identification, Risk Assessment, and Incident Investigation-Hazardous Chemicals (GRI 403-2)

All plants have established comprehensive management systems covering risk identification, preventive control, emergency procedures, and incident tracking. Key chemicals (such as cutting oils, solvents, and acid/alkali cleaning agents) have been identified, with risk assessments conducted for potential leakage or spontaneous combustion during transportation, storage, and production processes. Measures such as zoned storage, proper ventilation, and temperature monitoring are implemented to mitigate hazards. Certified tools and equipment are utilized during material handling to ensure operational safety.

In terms of emergency management, plant sites activate emergency response teams according to SOPs, with clearly defined notification, isolation, evacuation, and first-aid procedures, supplemented by regular drills to enhance response capabilities. Following an incident, notification, investigation, and corrective actions are completed according to procedure to ensure the continuous optimization of safety management. This forms a complete ISO 45001 management cycle—Risk Identification → Preventive Control → Emergency Response → Continuous Improvement—safeguarding employees safety and maintaining workplace stability.

Management Element	Taiwan Plant	Wuxi Plant	Xi'an Plant
Risk Identification	Hazardous Chemicals: Cutting oil, petroleum-based cleaning solvents, methanol, acetone, n-hexane, phosphoric acid, sodium hydroxide, etc. Risks of fire, explosion, poisoning, and corrosion. Co-storage of incompatible substances during transport/storage, mishandling during transportation, or abnormal storage temperatures may lead to leakage or spontaneous combustion.	Hazardous Chemicals: Cutting oil, alcohol, anti-rust oil, etc. Risks of fire and leakage exist. Co-storage of incompatible substances during transport/storage, mishandling during transportation, or abnormal storage temperatures may trigger spontaneous combustion.	Hazardous Chemicals: Cutting oil, acid/alkali cleaning agents, etc. Risks of fire, corrosion, leakage, and spontaneous combustion exist. Co-storage of incompatible substances during transport/storage, mishandling during transportation, or abnormal storage temperatures may cause incidents.

Preventive Measures	1. Establish chemical inventories and Safety Data Sheets (SDS); conduct regular environmental monitoring for dust, oil mist, solvents, etc. 2. Evaluate and audit transportation companies' qualifications; comply with chemical compatibility principles. 3. Storage area ventilation, temperature control (below 25°C), and temperature monitoring. 4. Material handling in production areas utilizes drum clamps, pallet jacks, and forklifts operated by certified drivers.	1. Qualification review of chemical suppliers and transportation entities. 2. Storage area ventilation and temperature monitoring (below 25°C). 3. Material handling in production areas utilizes drum clamps, pallet jacks, and forklifts operated by certified drivers.	1. Evaluation of chemical suppliers and transportation entities; comply with compatibility matrix principles. 2. Storage area ventilation, temperature control, and monitoring equipment installation (below 25°C). 3. Material handling in production areas utilizes certified tools and forklifts operated by certified drivers.
Emergency Response Procedures	Activate the Emergency Response Team per the <i>Emergency Response Guidelines</i>: Notification, isolation, spill containment, evacuation, and medical aid. Complete incident investigation and recording per management regulations.	Activate emergency response procedures: Notification, isolation, on-site control, evacuation, and medical aid, followed by incident investigation and corrective action tracking.	Activate the <i>Emergency Response Guidelines</i>: Execute personnel evacuation, on-site control, spill treatment, and medical aid, and report the incident to management and relevant units.
Post-Incident Tracking and Improvement	Post-incident, complete investigation, root cause analysis, and improvement plans per management procedures; conduct periodic reviews and revisions of SOPs and protective measures.	Post-incident, complete investigation and analysis, propose corrective measures, and continuously track to prevent recurrence.	Post-incident, complete investigation and analysis, propose improvement strategies, and continuously monitor risk control effectiveness.

Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships (GRI 403-7)

Taiwan plant conducts hazard identification and risk assessment in accordance with its Occupational Health and Safety (OHS) management system. For instance, the 2025 metal processing industry evaluation indicated that noise remained the highest risk, with mitigation measures including hearing protection, operational control guidelines, 7S on-site inspection patrols, and educational training and awareness programs. Furthermore, the site implements "OHS Procurement Management." Within the requisition process for raw materials and equipment, an OHS Office review checkpoint is integrated into the IT system. Requisitions require the completion of change control forms to confirm hazard risks and control methods, ensuring safe

procurement. For contractors and suppliers, the "Contractor Safety and Health Management Procedure" was established to incorporate OHS performance into purchasing decisions. Compliance with relevant regulations is explicitly required through contracts and codes of conduct to reduce potential safety and health risks associated with business relationships.

Wuxi plant commissions third-party evaluations and maintains continuous management through its ISO 45001 system. Xi'an plant continuously promotes new manufacturing processes to reduce noise and dust at the source, while reinforcing the use of Personal Protective Equipment (PPE) and safety awareness education. By fostering safety consciousness, Xi'an plant drives a cultural shift from "I am forced to participate" to "I choose to participate," and from "I am required to wear protection" to "I actively protect myself." This enables all employees to practice self-management and establishes a shared consensus that everyone is the primary guardian of their own safety.

Worker Participation, Consultation, and Communication on Occupational Health and Safety (GRI 403-4)

Establishment, Composition, and Operation of the Occupational Health and Safety Committee

Group personnel are categorized into seven major occupational groups (Managers and Executives, Professionals, Technicians and Associate Professionals, Clerical Support Workers, Craft and Related Trades Workers, Plant and Machine Operators and Assemblers, Elementary Occupations and Manual Laborers) based on the nature of their work. The establishment, composition, and operational status of the Occupational Health and Safety Committee at each plant site are outlined as follows:

Item	Taiwan Plant	Wuxi Plant	Xi'an Plant
Management Organization	Established Occupational Health and Safety Committee (14 members)	Established Occupational Health and Safety Committee	HR Department serves as the occupational health management body; established Occupational Health and Safety Committee (14 members)
Committee Chairperson	General Manager	General Manager	General Manager
Committee Composition	OHS personnel, department heads, engineering/technical personnel, and medical/nursing employees	Management, department heads, and employees representatives elected by the labor union	Composed of department heads, with sub-committees established for occupational health and work safety
Worker Participation	Worker representatives are elected by colleagues, with a 2-year term of office	Employees representatives nominated and elected by the labor union participate	Joint participation by employees and relevant interested parties
Meeting Frequency	Once per quarter (Quarterly)	Once per quarter (Quarterly)	Once per month (Monthly)

Committee Responsibilities	Review management plans, education and training, environmental monitoring, occupational disaster investigations, and health promotion	Review management systems, organizational inspections, promote national OHS policies, and investigate incidents	Review major matters, conduct incident investigations, and manage/control risks
Employees Participation Mechanism	Committees, department meetings, routine inspections, notifications/reporting, and education and training	Hazard identification, risk control training, incident investigations, and audits	Hazard identification, risk assessment, incident debriefing/review, and internal audits
Contractor / Supplier Management	All must complete occupational safety and health training, hazard notifications, and relevant qualification reviews prior to site entry, with joint evaluation and management conducted by relevant units.		

Worker Training on Occupational Health and Safety (GRI 403-5)

Taiwan plant formulates an annual training plan based on the Regulations for Occupational Safety and Health Education and Training, relevant occupational safety and health laws, and risk assessment results. Internal and external training programs are planned for different operations and target groups (including new hires, active employees, special operators, contractors, and migrant workers), with comprehensive records retained.

Wuxi plant compiles an annual training plan in accordance with work safety and occupational health regulations, ISO 45001 standards, as well as enterprise occupational health and safety risk characteristics, severity levels, and management expectations. The plan covers all-hands training (hazard identification, risk assessment, incident response, fire evacuation) and specialized training (forklift operations, team leaders, three-level safety education for new employees, EHS personnel, etc.). Learning effectiveness is evaluated through written and oral examinations to ensure training quality and professional competencies meet management requirements.

Xi'an plant designates occupational safety and health training as a mandatory general course for all personnel. Based on annual risk identification results, relevant regulatory requirements, and position-specific demands, the Human Resources Department plans three major course categories: foundational general knowledge, emergency response handling, and laws and regulations. Courses are delivered via a hybrid approach of online and physical sessions to ensure all employees possess necessary OHS knowledge and emergency response capabilities.

Occupational Health Services (GRI 403-3)

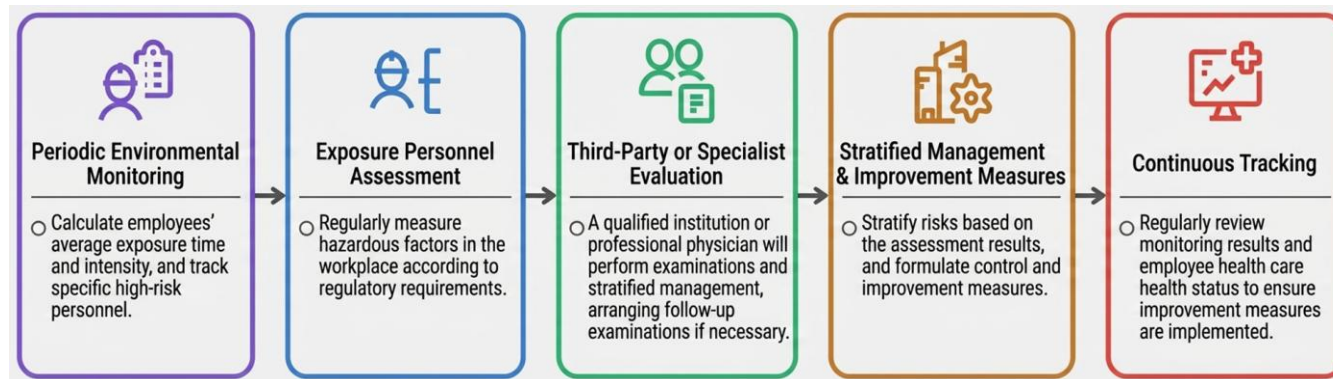
The Company attaches great importance to employees health and occupational disease prevention. Adhering to local occupational safety and health regulations at each operating location and the spirit of ISO 45001 management, The Company has established an occupational health service mechanism. Through management actions including hazard identification, environmental monitoring, health examinations, medical and nursing support, and continuous

improvement, workplace health risks are systematically reduced, and the level of employees health protection is elevated.

Health Hazard Management

The primary operational environmental hazards in Taiwan plants include noise, chemicals (including organic solvents), dust, nickel metal, ionizing radiation, and ergonomic/musculoskeletal hazards. These are managed and controlled through a systematic mechanism: "Hazard Identification → Environmental Monitoring → Exposure Assessment → Professional Evaluation → Tiered Management → Continuous Tracking."

Wuxi and Xi'an plants commission third-party institutions to conduct periodic monitoring and assessments in accordance with the *Law of the People's Republic of China on the Prevention and Control of Occupational Diseases*. They establish health surveillance files and formulate improvement measures based on hazard risk levels.



Occupational Health Services

Ensuring the effectiveness and accessibility of occupational health services serves as the core of establishing a health management system aligned with the spirit of ISO 45001.

Taiwan plant deploys regulatory-compliant medical and nursing personnel and on-site occupational health services. It integrates hazard identification, health examination grading, work-resumption protocols, and job fit assessments. Furthermore, it emphasizes voluntary participation, anonymous consultations, and strict confidentiality of health data, ensuring that health services maintain professional integrity and foster trust.

Wuxi plant builds upon its occupational health management system to provide health examinations, personal protective equipment (PPE), protective

facilities, health lectures, and friendly workplace initiatives. Simultaneously, it strengthens health information confidentiality and educational training, enhancing the reach and preventive effectiveness of health services.

Xi'an plant utilizes hazard monitoring, risk assessment, engineering controls, and health examination and tracking mechanisms. Combined with professional medical intervention and health education, it ensures prompt management of health anomalies and mitigates risks.

All plants have established a cycle of medical support, health monitoring, and continuous improvement, forming a comprehensive occupational health service framework to safeguard employees health, prevent occupational injuries and illnesses, and elevate overall workplace safety standards.

Site	Taiwan Plant	Wuxi Plant	Xi'an Plant
Legal Basis and Medical Employees Deployment	Appoints onsite or retained occupational physicians and nurses per Article 22 of the <i>Occupational Safety and Health Act</i> and Articles 3 and 5 of the <i>Labor Health Protection Rules</i> to perform onsite health services.	Establishes health protection mechanisms per local occupational health management systems, promoting medical care and health promotion activities.	Assigns occupational physicians and nurses per occupational health management regulations to perform onsite health services.
Occupational Hazard Identification and Risk Management	Establishes workplace hazard identification and health risk assessment mechanisms, integrating corrective and preventive measures.	Identifies hazards and conducts risk assessments through the occupational health management system.	Conducts regular monitoring and risk assessments, implementing engineering controls and personal protective measures.
Health Exam and Tiered Management	General and special health examinations (noise, dust, ionizing radiation, nickel); tiered management and follow-up improvements.	Organizes health examinations and occupational health risk assessments for all employees.	Establishes health surveillance archives and a regular health examination system.
Onsite Health Services (Physician/Nurse)	Onsite physician services every three months, providing hazard evaluations and improvement recommendations.	Promotes health education and health promotion activities.	Promotes occupational health education, health lectures, and provides health service support.
Job Fit Assessment and Return-to-Work Management	Establishes job fit assessments and return-to-work plans for occupational injuries/illnesses, including work-resumption training and gradual return-to-work.	Not explicitly listed, but manages health via health examinations and risk assessments.	Conducts occupational health interventions through health surveillance and follow-up tracking.
Health Promotion and Preventive Measures	Fatigue risk, musculoskeletal, ergonomic improvements, and semi-automation integration.	Health lectures, mother and baby rooms (lactation rooms), and health promotion activities.	Health lectures, educational training, and provision of protective supplies.
Personal Protective Equipment (PPE) Management	Linked with hazard management as one of the risk control implementation measures.	Provides compliant PPE and ensures complete facility/equipment protection.	Provides necessary protective supplies and enhances self-protection capabilities.

Privacy Protection and Data Management	Health data confidentiality, anonymous consultation, KPI unlinked from health services, and anti-discrimination policies.	No explicit policy description, but emphasizes health activities and educational promotion.	Establishes <i>Personal Data Protection Management Measures</i> ; health exam records accessible only by the individual (copies upon departure, originals retained by HR).
Health Service Quality and Ethics Mechanism	Emphasizes voluntary participation, right to refuse, anonymous mechanisms, and three-way communication of configuration recommendations.	Promotes and increases participation through health education systems.	Ensures service quality through medical/nursing professional support and institutionalized management.
Continuous Improvement Mechanism	Health data analysis, questionnaire surveys, engineering improvements, and follow-up tracking.	Periodic health examinations and continuous promotion of health activities.	Periodic monitoring, assessment, and continuous optimization of health management.

Promotion of Worker Health (GRI 403-6)

The Company promotes maternal health protection, ergonomic hazard prevention, abnormal workload prevention, workplace violence and unlawful infringement prevention, and health promotion activities. At Taiwan plant, health data is managed in accordance with the Personal Data Protection Act with tiered authorization; such data shall not be used as a basis for personnel decisions, and participation in health promotion activities is strictly voluntary. At Wuxi and Xi'an plants, employees health examination reports and occupational health surveillance records are kept by designated personnel and are accessible only by the individuals themselves. This data shall not be used as a basis for adverse actions, thereby ensuring privacy and fairness.

Work-Related Injuries (GRI 403-9)

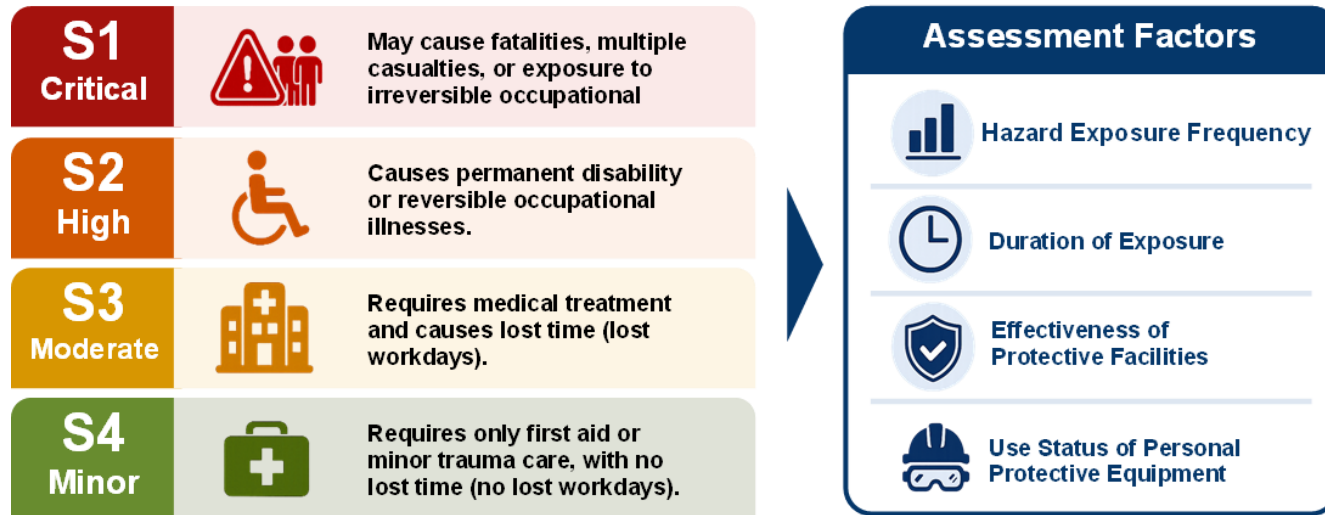
Occupational injuries and illnesses can be broadly categorized into 'occupational injuries' and 'occupational diseases,' which differ primarily in their mode of onset and time characteristics.

1. Occupational Injuries

- Taiwan Plant: Primary injury types include impact injuries, contusions, fractures, cuts, and pinch injuries.
- Wuxi and Xi'an Plants: Primary hazards include mechanical injuries, noise-induced hearing loss, and dust-related injuries.
- Production Lines: Cutting, impact, entanglement/pinch, burns/scalds, chemical splashes, electric shocks, and fires.
- Warehousing: Falls, falling objects, and material handling accidents.
- Offices: Slips/trips and traffic accidents.

Taiwan Plant

In accordance with the Technical Guidelines for Risk Assessment issued by the Occupational Safety and Health Administration (OSHA) of the Ministry of Labor, Taiwan plant adopts the Matrix Method for hazard risk assessment. A 4 X 4 matrix is utilized for qualitative analysis to determine whether risk reduction and control measures are required



(1) Priority Hierarchy of Control Measures

Hierarchy: Elimination → Substitution → Engineering Controls → Administrative Controls → Personal Protective Equipment (PPE).

Supporting Measures: Personnel training, pre-operational inspections, restricted operational conditions, contractor management, environmental monitoring, and emergency response.

(2) Occupational Injury Statistics

Taiwan Plant

In 2025, occupational injury statistics for Taiwan plant were analyzed across different dimensions:

- By Gender: A total of 4 male employees sustained occupational injuries, primarily involving cuts, pinch injuries, and collisions. 1 female employees experienced a slip-and-fall incident.
- By Migration Status: A total of 2 Vietnamese migrant workers suffered occupational injuries, with injury types identified as cuts and pinch injuries.
- By Age Group: 3 workers in the 21–30 age group sustained occupational injuries, mostly consisting of cuts and pinch injuries. 2 workers in the 41–50 age group experienced injuries due to collisions and slips.
- By Worker Category: 3 production line employees suffered cuts and pinch injuries, 1 warehouse personnel sustained a collision injury, and 1 office administrative employees member experienced a slip-and-fall accident.

Date	Department	Description
Apr. 7	Production Unit	Sustained a cut during tool replacement on a machine (minor injury, no lost time / no lost workdays).
Apr. 28	Procurement Unit	Slipped and fell while riding a scooter/bicycle on the basement ramp (minor injury, no lost time / no lost workdays).
Jun. 11	Facility Management Unit	Sustained a collision/impact injury due to a falling material rack in the warehouse (temporary total disability; lost workdays period: June 25 to August 29).
Sep. 18	Production Unit	Workpiece dropped during unloading operation; attempting to catch it with both hands resulted in cuts (1 lost workday / 1 lost day).
Sep. 23	Production Unit	Pinch incident at the machine clamping seat, resulting in a laceration on the right thumb (1 lost workday / 1 lost day).

All above-mentioned incidents have been incorporated into risk assessments and follow-up improvement management to continuously reduce operational risks and strengthen safety control measures.

Wuxi Plant

In operational risk management, Wuxi plant primarily employs Job Hazard Analysis (JHA) and the Likelihood, Exposure, and Consequence Risk Evaluation Method (LEC).

Job Hazard Analysis (JHA): Deconstructs operational activities into individual steps to systematically identify potential hazard factors, including operational errors, environmental hazards, and management deficiencies.

LEC Method: Conducts a semi-quantitative evaluation of potential hazard operating environments. The risk level (D) of operating conditions is calculated using the product of the likelihood of accident occurrence (L), the frequency of human exposure (E), and the severity of accident consequences (C). The resulting D value corresponds to different risk levels to guide appropriate risk control measures:

D Value	Danger Level	Risk Grade
> 320	Unacceptable Risk	A
160~320	High Risk	B
70~160	Moderate Risk	C
< 70	Low Risk	D

(1) Priority Hierarchy of Control Measures

For Unacceptable Risks (Grade A and Grade B), operations must cease immediately, and objectives, targets, and management plans must be established to reduce hazards through elimination, substitution, engineering controls, and other measures. For Moderate Risk (Grade C) operations, control must be implemented through administrative controls, education and training, and Personal Protective Equipment (PPE).

(2) Occupational Injury Statistics

Wuxi Plant : In 2025, the total working hours reached 1,052,842.28 hours. According to gender-based occupational injury statistics for that year, no severe occupational injuries occurred among male, female, or gender-diverse employees, nor were there any explosions, traffic, or other types of accidents.

Among recordable occupational injuries, one incident occurred involving a male employee member, caused by a slip/fall in the workplace, resulting in 11 lost workdays and zero fatalities. Non-employee workers experienced zero occupational injury incidents during the year.

Xi'an Plant

Xi'an plant conducts risk assessments for identified hazard sources using direct judgment methods and the Likelihood, Exposure, and Consequence Risk Evaluation Method (LEC method), consistent with Wuxi plant.

(1) Priority Hierarchy of Control Measures

Primary occupational health risks at Xi'an plant include respiratory system damage caused by dust, toxic chemical poisoning injuries, chemical corrosion and mucosal injuries, physical factor hazards, as well as specialized operations and special injuries. In response to these risks, control measures are categorized into five types according to priority:

Measures	Description
Engineering and Technical Measures	Reduce the likelihood and severity of hazards by maintaining and upgrading equipment and safety protection facilities.
Safety Management Measures	Establish sound safety systems and operating procedures, implement the safety responsibility system, and conduct safety inspections alongside hazard identification and rectification.
Training and Education Measures	Formulate and execute occupational safety training plans to enhance safety awareness and operational skills.
Personal Protective Measures	Correctly use Personal Protective Equipment (PPE) to reduce the risk of personal injury.
Emergency Response Measures	Refine emergency contingency plans and conduct regular drills to ensure proficiency in response methods when accidents occur.

Xi'an plant belongs to the machinery processing and metallurgical casting industries. Identified potential major incident types include explosions, fires, earthquakes, and other types of events, with risk evaluations conducted for scenarios deemed non-applicable. An evaluation of the current occupational health and safety status has been executed. In compliance with government requirements, comprehensive occupational health management files have been established—including publicity and training files, occupational disease hazard factor monitoring and evaluation files, occupational health surveillance files, and individual worker occupational health surveillance files—managed separately by the Human Resources, Manufacturing, and Quality units.

(2) Occupational Injury Statistics

Xi'an Plant

Zero occupational injury incidents occurred at Xi'an plant in 2025.

To reduce the risk of occupational injuries and occupational diseases, The Company implements multiple preventive management measures:

Equipment Aspect: Priority is given to selecting low-noise equipment.

Monitoring Aspect: Qualified occupational health monitoring institutions are commissioned annually to perform workshop noise testing and issue evaluation reports.

Protection Aspect: Employees are required to properly wear personal protective equipment (PPE), such as earplugs, to reduce noise exposure risks.

Health Management Aspect: Employees undergo annual occupational health examinations to monitor health conditions and achieve early prevention of occupational diseases.

Additionally, employees are required to execute daily equipment spot-checks to ensure normal operation and the integrity of safety protection devices. The Company continuously identifies and updates applicable occupational health and safety regulations, departmental rules, and management standards, maintaining a compliance register of applicable legal and other requirements to ensure system conformity and effective long-term operation.

2. Occupational Diseases

The Company's occupational health hazards are categorized into physical hazards and health hazards:

- **Physical Hazards:** Include noise-induced hearing loss and heat exhaustion caused by high-temperature operations.
- **Health Hazards:** Encompass chemical hazards (e.g., organic solvents and nickel metal), respiratory diseases caused by dust, and musculoskeletal disorders (such as tendinitis) resulting from long-term repetitive tasks.

Exposure Distribution (Taiwan Plant)

- **Physical Hazards:** 150 workers exposed to noise operations; 20 workers exposed to high-temperature operations.
- **Health Hazards:** 150 workers exposed to dust; 20 workers exposed to organic solvents; 5 workers exposed to nickel metal.

2025 Incident and Occupational Disease Statistics

In 2025, zero fatalities occurred across Taiwan, Wuxi, and Xi'an plants. No recordable occupational diseases occurred, and zero occupational disease cases were reported at any plant. Regarding incident statistics, 1 high-risk occupational incident was identified, and near-miss incidents totaled 0, demonstrating that overall occupational safety risks remain within a controllable range.

Health Risk Prevention Plans

In accordance with occupational safety and health management systems, The Company continuously promotes workplace health protection and risk prevention plans, including:

1. Prevention Plan for Diseases Induced by Abnormal Workloads (CVD Risk Prevention)
2. Ergonomic Hazard Prevention Plan
3. Maternal Health Protection Plan
4. Prevention Plan for Unlawful Infringement During Performance of Duties (Workplace Violence Prevention)

Implementation Status and Metrics:

- Abnormal Workloads: Employees with a cardiovascular disease (CVD) risk level score of 2 or higher accounted for 0.5%. On-site physician consultations and health guidance have been arranged.
- Ergonomic Hazards: Musculoskeletal disorder surveys indicated that 31% had suspected hazards. Countermeasures executed include operational process analyses, hazard assessments, provision of protective gear, workbench improvements, health awareness campaigns, and providing height-adjustable chairs in office environments.
- Maternal Health Protection: Workers categorized under Level 2 or higher hazard risk level accounted for 0%. Operations were subjected to hazard explanations and risk assessments, with legal work adjustments arranged accordingly.
- Workplace Unlawful Infringement: Moderate-risk or higher cases accounted for 0%, with existing control measures continuously reviewed to ensure effectiveness.

Furthermore, The Company sets annual targets to reduce high-risk populations and provides 100% health care and follow-up for high-risk employees to strengthen overall workplace health management.

Appendix

Appendix I: GRI Content Index Table

	Standard	Content	Chapter	Page
GRI 2: General Disclosures (2021)	GRI 2-1 Organizational details	1. About the Report	1.1 Global Tek and Product Profile	7
	GRI 2-2 Entities included in the organization's sustainability reporting	1. About the Report	1. About the Report	7
	GRI 2-3 Reporting period, frequency and contact point	1. About the Report	1. About the Report	7
	GRI 2-4 Restatements of information	1. About the Report	1. About the Report	7
	GRI 2-5 External assurance	1. About the Report	1. About the Report	7
	GRI 2-6 Activities, value chain and other business relationships	1. About the Report	1.1 Global Tek and Product Profile	7
	GRI 2-7 Employees	4. Social	4.1 Talent Attraction and Retention	61
	GRI 2-8 Workers who are not employees	4. Social	4.1 Talent Attraction and Retention	61

	GRI 2-9 Governance structure and composition	2. Sustainable Strategy Governance	2.5 Governance Structure and Board Operations	24
	GRI 2-10 Nomination and selection of the highest governance body	2. Sustainable Strategy Governance	2.5 Governance Structure and Board Operations	24
	GRI 2-11 Chair of the highest governance body	2. Sustainable Strategy Governance	2.5 Governance Structure and Board Operations	24
	GRI 2-12 Role of highest governance body in overseeing impact management	2. Sustainable Strategy Governance	2.1 Sustainability Development and Risk Management Committee	16
	GRI 2-13 Delegation of responsibility for managing impacts	2. Sustainable Strategy Governance	2.1 Sustainability Development and Risk Management Committee	16
	GRI 2-14 Role of highest governance body in sustainability reporting	2. Sustainable Strategy Governance	2.6 Role of Highest Governance Body in Sustainability Reporting	27
	GRI 2-15 Conflicts of interest	2. Sustainable Strategy Governance	2.7 Conflicts of Interest	28
	GRI 2-16 Communication of critical concerns	2. Sustainable Strategy Governance	2.4 Material Topics Communication	24
	GRI 2-17 Collective knowledge of the highest governance body	2. Sustainable Strategy Governance	2.8 Collective Knowledge of the Highest Governance Body	31

	GRI 2-18 Evaluation of performance of highest governance body	2. Sustainable Strategy Governance	2.9 Performance Evaluation of Highest Governance Body	31
	GRI 2-19 Remuneration policies	4. Social	4.1 Talent Attraction and Retention	61
	GRI 2-20 Process to determine remuneration	4. Social	4.1 Talent Attraction and Retention	61
	GRI 2-21 Annual total remuneration ratio	4. Social	4.1 Talent Attraction and Retention	61
	GRI 2-22 Statement on sustainable development strategy		Letter from the Chairman	4
	GRI 2-23 Policy commitments	4. Social	4.3 Human Rights Protection	80
	GRI 2-24 Embedding policy commitments	4. Social	4.3 Human Rights Protection	80
	GRI 2-25 Processes to remediate negative impacts	4. Social	4.3 Human Rights Protection	80
	GRI 2-26 Mechanisms for seeking advice and raising concerns	2. Sustainable Strategy Governance	2.1 Sustainability Development and Risk Management Committee	16
	GRI 2-27 Compliance with laws and regulations	2. Sustainable Strategy Governance	2.7 Conflicts of Interest	28

	GRI 2-28 Membership associations	2. Sustainable Strategy Governance	1.1 Global Teknd Product Profile	7
	GRI 2-29 Approach to stakeholder engagement	2. Sustainable Strategy Governance	2.1 Sustainability Development and Risk Management Committee	16
	GRI 2-30 Collective bargaining agreements	4. Social	4.1 Talent Attraction and Retention	61
GRI 3: Material Topics (2021)	GRI 3-1 Process to determine material topics	2. Sustainable Strategy Governance	2.4 Material Topic Identification Process	24
	GRI 3-2 List of material topics	2. Sustainable Strategy Governance	2.4 Material Topics Communication	24
	GRI 3-3 Management of material topics	2. Sustainable Strategy Governance	2.4 Material Topics Communication	24
	Topic	Content	Chapter	Page
Topic Standards	GRI 201 Economic Performance	1. About the Report	1.2 Economic Performance	13
	GRI 202 Market Presence		-	No occurrences during the reporting period
	GRI 203 Indirect Economic Impacts		-	No occurrences during the reporting period

	GRI 204 Procurement Practices	2. Sustainable Strategy Governance	2.11 Supplier Management	33
	GRI 205 Anti-corruption	2. Sustainable Strategy Governance	2.10 Anti-corruption	31
	GRI 206 Anti-competitive Behavior		-	No occurrences during the reporting period
	GRI 207 Tax		-	No occurrences during the reporting period
	GRI 301 Materials	3. Environment	3.2 Materials	40
	GRI 302 Energy	3. Environment	3.4 Energy	50
	GRI 303 Water and Effluents	3. Environment	3.5 Water and Effluents	53
	GRI 304 Biodiversity	3. Environment	3.1 Biodiversity	40
	GRI 305 Emissions	3. Environment	3.6 Greenhouse Gas Emissions	55
	GRI 306 Waste	3. Environment	3.7 Waste	58
	GRI 308 Supplier Environmental Assessment	2. Sustainable Strategy Governance	2.11 Supplier Management	33
	GRI 401 Employment	4. Social	4.1 Talent Attraction and Retention	61

	GRI 402 Labor/Management Relations		-	No occurrences during the reporting period
	GRI 403 Occupational Health and Safety	4. Social	4.4 Occupational Health and Safety	86
	GRI 404 Training and Education	4. Social	4.2 Talent Training and Development	72
	GRI 405 Diversity and Equal Opportunity	4. Social	4.1 Talent Attraction and Retention	61
	GRI 406 Non-discrimination	4. Social	4.3 Human Rights Protection	80
	GRI 407 Freedom of Association and Collective Bargaining		-	No occurrences during the reporting period
	GRI 408 Child Labor	4. Social	4.3 Human Rights Protection	80
	GRI 409 Forced or Compulsory Labor	4. Social	4.3 Human Rights Protection	80
	GRI 410 Security Practices		-	No occurrences during the reporting period
	GRI 411 Rights of Indigenous Peoples		-	No occurrences during the reporting period

	GRI 413 Local Communities		-	No occurrences during the reporting period
	GRI 414 Supplier Social Assessment	2. Sustainable Strategy Governance	2.11 Supplier Management	33
	GRI 415 Public Policy		-	No occurrences during the reporting period
	GRI 416 Customer Health and Safety		-	No occurrences during the reporting period
	GRI 417 Marketing and Labeling		-	No occurrences during the reporting period
	GRI 418 Customer Privacy		-	No occurrences during the reporting period

Appendix II: SASB Index Table (Sustainability Accounting Standards Board)

Industry Sector: Industry: Transportation - Auto Parts

Disclosure Topic	Code	Accounting Metric	Category	2025 Disclosure
		(1) Total energy consumed	Quantitative	116,312.00 GJ

Energy Management	TR-AP-130a.1	(2) Percentage grid electricity		88.77% (Grid power ratio = Electricity / Total Energy x 100%)
		(3) Percentage renewable		9.04%
Waste Management	TR-AP-150a.1	(1) Total waste generated from manufacturing	Quantitative	1,959.51 metric tons
		(2) Total hazardous waste		152.18 metric tons
		(3) Percentage hazardous		7.77%
		(4) Total waste recycled		1,640.04 metric tons
		(5) Percentage recycled		83.98%
Product Safety	TR-AP-250a.1	Number of recalls and total units recalled	Quantitative	Global Tek Group had zero product recalls due to safety issues in 2025. Number of recalls: 0 Total units recalled: 0
Design for Fuel Efficiency	TR-AP-410a.1	Products to increase fuel efficiency and/or reduce emissions	Quantitative	Global Tek's product attributes do not directly increase vehicle fuel efficiency/reduce emissions. Fuel efficiency / emission reduction products: 0

Raw Materials Sourcing	TR-AP-440a.1	Description of the management of risks associated with the use of critical materials	Qualitative	Global Tek does not source critical raw materials subject to supply chain conflict risks. Descriptions of other raw material usage and procurement practices are provided in the procurement section.
Materials Efficiency	TR-AP-440b.1	Percentage of products sold that are recyclable	Quantitative	Global Tek Group does not have a formal product/packaging take-back policy, except for defective scrap. (Taiwan, Wuxi, Xi'an, and Tong- chuan plants do not recycle sold products or packaging).
Materials Efficiency	TR-AP-440b.2	Percentage of input materials from recycled or remanufactured content	Quantitative	In 2025, total investment casting wax used was 28,853 kg. Fresh wax input was 675 kg. Recycled usage rate: $(28,853 - 675) / 28,853 = 97.66\%$.
Competitive Behavior	TR-AP-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2025, no incidents of anti-competitive, anti-trust, or monopoly behavior occurred. Total monetary loss: NTD 0.
Activity Metric	Code	Unit	Category	Description
Production Volume	TR-AP-000.A	Number of parts produced by category	Quantitative	2025 Global Tek Group production volume: • Automotive Braking: 44,595,766 pcs • Automotive Safety: 130,513,813 pcs • Industrial Applications: 6,746,371 pcs • New Energy: 57,157,678 pcs • Aerospace Applications: 345,397 pcs • Medical: 57,883 pcs • Others: 1,959,552 pcs Total Parts Produced: 241,376,460 pcs

Production Weight	TR-AP-000.B	Weight of parts produced by category (metric tons)	Quantitative	2025 Global Tek Group production weight: • Automotive Braking: 3,788.48 t • Automotive Safety: 7,614.99 t • Industrial Applications: 1,235.84 t • New Energy: 510.55 t • Aerospace Applications: 30.36 t • Medical: 0.45 t • Others: 17.57 t Total Production Weight: 13,198.24 metric tons
Facility Area	TR-AP-000.C	Total area of manufacturing facilities (m ²)	Quantitative	2025 Global Tek Group manufacturing area: • Global Tek: 12,112.76 m² • Global Tek Technology: 528.50 m² • Global Tek Wuxi: 45,942.79 m² • Global Tek Xi'an: 3,383.48 m²

Appendix III: Climate-Related Information for Listed Companies

Item	Chapter	Page
1. Describe the Board of Directors' and Management's oversight and governance of climate-related risks and opportunities.	3.3 Climate Change Response	
2. Describe how identified climate risks and opportunities affect the enterprise's business, strategy, and financials (short, medium, and long term).	3.3 Climate Change Response	
3. Describe the financial impacts of extreme weather events and transition actions.	3.3 Climate Change Response	

4. Describe how climate risk identification, assessment, and management processes are integrated into the overall enterprise risk management framework.	3.3 Climate Change Response	
5. If scenario analysis is used to assess climate resilience, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts.	3.3 Climate Change Response	
6. If transition plans exist, describe plan contents, metrics, and targets used to identify and manage physical and transition risks.	3.3 Climate Change Response	
7. If internal carbon pricing is used as a planning tool, state the basis for price setting.	3.3 Climate Change Response	
8. If climate targets are set, state scope, GHG emissions covered, timeline, annual progress, and details regarding carbon offsets or Renewable Energy Certificates (RECs).	3.3 Climate Change Response	
9. Greenhouse Gas Inventory, Assurance Status, Emission Reduction Targets, Strategies, and Specific Action Plans (Filled separately in 1-1 and 1-2)	3.3 Climate Change Response	

1-1 Greenhouse Gas Inventory and Assurance Status (Past Two Years)

1-1-1 Greenhouse Gas Inventory Information

Global Tek voluntarily initiated ISO 14064-1 GHG inventory verification starting in 2022. In 2025, Global Tek Metal Manufacturing (Shaanxi) Co., Ltd. (Tongchuan Plant) was added to the organizational boundary, and the baseline year was adjusted accordingly. The inventory boundary encompasses Global Tek Technology Co., Ltd., Global Tek Technology (Wuxi) Co., Ltd., Global Tek Technology (Xi'an) Co., Ltd., and Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.

Third-party verification for 2022-2025 GHG reports was conducted by BSI (British Standards Institution), issuing an Unqualified Opinion confirming compliance with ISO 14064-1 standards.

The greenhouse gas inventory data for the past two years were consolidated based on the operational control approach, including the greenhouse gas emissions of the Company and the aforementioned subsidiaries, as described below:

	Emission Category	2024 Emissions (tCO ₂ e)	2024 Intensity (tCO ₂ e / NTD Million Revenue)	2025 Emissions (tCO ₂ e)	2025 Intensity (tCO ₂ e / NTD Million Revenue)
Parent Company (Global Tek)	Scope 1: Direct GHG Emissions	131.5966		189.3591	
	Scope 2: Energy Indirect GHG Emissions	5,367.8356		4,910.5869 (*4,781.5318)	
	Scope 3~6: Other Indirect GHG Emissions	1,342.6640		1,397.4339	
Parent Company Subtotal	Parent Subtotal	6,842.0962		6,497.3799 (*6,368.3248)	
Subsidiaries (Consolidated)	Scope 1: Direct GHG Emissions	277.5389		363.1266	
Subsidiaries (Consolidated)	Scope 2: Energy Indirect GHG Emissions	7,973.5514		11,080.1378 (*10,733.5178)	
Subsidiaries (Consolidated)	Scope 3~6: Other Indirect GHG Emissions	1,551.8339		2,241.5936	
Subsidiaries Subtotal	Subsidiaries Subtotal	9,802.9242		13,684.8580 (*13,338.2380)	
Group Total	Scope 1 + Scope 2 + Scope 3~6	16,645.0204	3.8611	20,182.2379 (*19,706.5628)	4.7221 (*4.6108)

Note :

1. Direct emissions (Scope 1) from company-owned or controlled sources; Energy indirect emissions (Scope 2) from imported electricity, heating, or steam; Other indirect emissions (Scope 3-6) from other Global Tek activity sources in the value chain.
2. The disclosure coverage of direct GHG emissions (Scope 1) and energy indirect GHG emissions (Scope 2) shall adhere to the timeline prescribed by the decree issued under Article 10, Paragraph 2 of these Regulations. Information on other indirect GHG emissions (Scope 3) may be disclosed on a voluntary basis.
3. Greenhouse gas inventory standard: ISO 14064-1, issued by the International Organization for Standardization (ISO).
4. Greenhouse gas emissions intensity may be calculated per unit of product/service or revenue; however, data calculated based on revenue (in NTD millions) shall at least be stated.
5. Asterisk (*) denotes market-based GHG calculation reflecting actual renewable energy usage.

1-1-2 Greenhouse Gas Verification and Assurance Information

The greenhouse gas (GHG) inventory assurance status of the Company and certain subsidiaries included in the consolidated financial statements (including GLOBAL TEK Fabrication Co., Ltd., GLOBAL TEK (Wuxi) Co., Ltd., GLOBAL TEK (Xi'an) Co., Ltd., and Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.) for the most recent two years is described below:

Assurance Scope		2024 Emissions (tone CO ₂ e)	2025 Emissions (tone CO ₂ e)
Parent Company	Category 1 Direct GHG emissions	131.5966	189.3591
	Category 2 Indirect GHG emissions from imported energy	5,367.8356	4,910.5869 (*4,781.5318)
	Category 3–6 Other indirect GHG emissions	1,342.6640	1,397.4339
	Total	6,842.0962	6,497.3799 (*6,368.3248)

	Percentage of disclosed inventory data in Section 1-1-1	100.00%	100.00%
Subsidiaries (Consolidated)	Category 1 Direct GHG emissions	277.5389	363.1266
	Category 2 Indirect GHG emissions from imported energy	7,973.5514	11,080.1378 (*10,733.5178)
	Category 3–6 Other indirect GHG emissions	1,551.8339	2,241.5936
	Total	9,802.9242	13,684.8580 (*13,338.2380)
	Percentage of disclosed inventory data in Section 1-1-1	100.00%	100.00%
Assurance Provider		BSI	BSI
Description		ISO 14064-3 : 2019 Category 1 & 2: Reasonable Assurance Category 3–6: Agreed-Upon Procedures	ISO 14064-3:2019 Category 1 & 2: Reasonable Assurance Category 3–6: Limited Assurance
Assurance Opinion / Conclusion		Unmodified Opinion	Unmodified Opinion

1-2 GHG Reduction Targets, Strategies and Action Plans

Originally, using 2022 as the base year (Scope 1: 444.7111 tCO₂e, Scope 2: 14,577.4559tCO₂e), Global Tek targeted a 10% reduction by 2025 and a 15% reduction by 2030 (cumulative 25% reduction). In 2025, due to facility expansion and new product lines, emissions increased under the original boundary. Due to the inclusion of the Tongchuan Plant, the baseline year is re-established as 2025. The cumulative 25% reduction target remains unchanged, with an interim target of 15% reduction by 2030 relative to the 2025 baseline. The inventory scope includes the subsidiaries Global Tek Fabrication Co., Ltd., Global Tek Fabrication

(Wuxi) Co., Ltd., Global Tek Fabrication (Xi'an) Co., Ltd., and Global Tek Metal Manufacturing (Shaanxi) Co., Ltd., with plans to gradually complete greenhouse gas inventories for all consolidated subsidiaries by 2027.

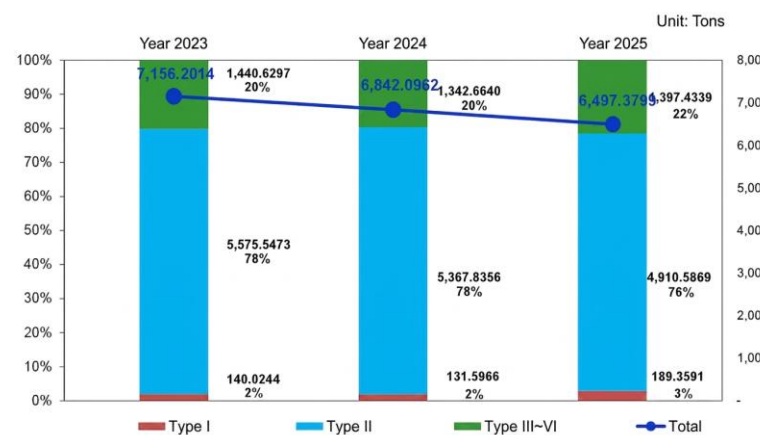
In 2025, Category 1 and Category 2 emissions calculated under the original inventory scope were 471.3964 tCO₂e and 15,051.4989 tCO₂e, respectively. Compared with the original base year, emission reduction targets were not met, primarily due to recent capacity expansion and entry into new product sectors, which led to a corresponding increase in energy consumption.

2026 Key Action Plans:

1. Maintain the ISO 50001 certified energy management systems at the Xinwu, Wuxi, and Xi'an plants.
2. Rooftop and carport solar power expansion and procurement of Renewable Energy Certificates (RECs).
3. Process improvements including pure water system drainage retrofits, cutting fluid recycling, and HVAC efficiency upgrades.
4. Establishment of Executive Compensation ESG Linkage Policy to incentivize senior leadership performance.
5. The implementation effectiveness of each functional group's sustainability targets is reviewed, and rewards are issued after approval by the Compensation Committee and the Board of Directors. In addition, individual incentive bonuses are awarded based on outstanding ESG performance.
6. Monthly internal ESG newsletters (48 editions published by 2025) to foster a net-zero corporate culture.

GHG Reduction Achievement

The annual emissions data and target achievement status so far are as follows:



Appendix IV: Third-Party Independent Verification Statement (BSI)



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Global Tek Group GHG Inventory Report produced by Global Tek Group, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	- Is materially correct and is a fair representation of GHG data and information. - Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Global Tek Group GHG Inventory Report produced by Global Tek Group, covering the other indirect GHG emissions (Scope 3):	- Is not materially correct and is not a fair representation of GHG data and information. - Has not been prepared in accordance with ISO 14064-1:2018 and its principles. - For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Matt Yang
Independent Reviewer	Eddy Chuang
Signed on behalf of BSI	<i>Joe Smith</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-27
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Global Tek Group. This 3 rd party Verification Opinion has been prepared for Global Tek Group only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Global Tek Group is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 804739 Dated 2026-05-27



Appendix V: International Standards and Quality Certificates

Certificate Site	ISO 14064-3	IATF 16949	AS 9100	NADCAP(NDT)	PED	ISO 13485	ISO 14001	ISO 9001	ISO 45001	ISO 50001
Taiwan	●	●	●	●	●	●	●	●		●
Wuxi	●	●				●	●	●	●	●
Xi'an	●		●				●	●		●
Tongchuan	●				●			●		●

Appendix VI: INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT



國富浩華聯合會計師事務所
Crowe (TW) CPAs
105405 台北市松山區
敦化北路 122 號 8 樓
8F, No. 122, Dunhua N. Rd.,
Songshan Dist.,
Taipei City 105405, Taiwan
Tel +886 2 87705181
Fax +886 2 87705191
www.crowe.tw

INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

To Global Tek Fabrication Co., Ltd.

We have conducted a limited assurance engagement on the selected sustainability disclosures in the Sustainability Report ("the Report") of Global Tek Fabrication Co., Ltd. ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected sustainability disclosures ("the Subject Matter Information") and applicable criteria.

Management's Responsibility

Management of the Company is responsible for preparing the Subject Matter Information in accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, the Universal Standards and Topic Standards published by the Global Reporting Initiative (GRI), and the Standards published by the Sustainability Accounting Standards Board (SASB). Management is also responsible for such internal control as it determines is necessary to enable the preparation of Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to plan and perform a limited assurance engagement in accordance with Assurance Standard No. 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, and to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, those performed in a reasonable

assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We applied professional judgment in planning and conducting our work to obtain evidence supporting our limited assurance conclusion. Because of the inherent limitations of any internal control, there is an unavoidable risk that some material misstatements may remain undetected. The procedures we performed included, but were not limited to, the following:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information systems relevant to the Subject Matter Information and to identify areas where a material misstatement of the Subject Matter Information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, re-performance, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involves non-financial information, which is subject to more inherent limitations than financial information. The information may involve significant judgments, assumptions and interpretations by management, and different stakeholders may have different interpretations of such information.

Independence and Quality Management

We and the affiliated accounting firm have complied with the provisions regarding independence and other ethical standards as stipulated in the Code of Ethics for Professional Accountants and other applicable ethical standards. The fundamental principles of this code include integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies Standard on Quality Management No. 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

We are not responsible for performing any further assurance procedures in respect of any changes to the Subject Matter Information or the applicable criteria after the date of this report.

The engagement partner responsible for the assurance engagement resulting in this independent limited assurance report is Lin, Pin Yen.

Crowe (TW) CPAs
Taipei, Taiwan (Republic of China)
August 11, 2026

Notice to Readers

For the convenience of readers and for informational purposes only, the independent auditors' limited assurance report has been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report shall prevail.

APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	SASB Metric Code
1	(1) Automotive Braking: 44,595,766 pcs (2) Automotive Safety: 130,513,813 pcs (3) Industrial Applications: 6,746,371 pcs (4) New Energy: 57,157,678 pcs (5) Aerospace Applications: 345,397 pcs (6) Medical: 57,883 pcs (7) Others: 1,959,552 pcs	Appendix 2: Sustainability Accounting Standards Board (SASB) Comparison Table	Number of parts produced	TR-AP-000.A
2	(1) Automotive Braking: 3,788.48 metric tons (2) Automotive Safety: 7,614.99 metric tons (3) Industrial Applications: 1,235.84 metric tons (4) New Energy: 510.55 metric tons (5) Aerospace Applications: 30.36 metric tons (6) Medical: 0.45 metric tons (7) Others: 17.57 metric tons	Appendix 2: Sustainability Accounting Standards Board (SASB) Comparison Table	Weight of parts produced	TR-AP-000.B
3	(1) 1,959.51 metric tons (2) 7.77% (3) 83.98%	Appendix 2: Sustainability Accounting Standards Board (SASB) Comparison Table	(1) Total amount of waste from manufacturing. (2) percentage hazardous, (3) percentage recycled	TR-AP-150a.1
4	(1) 116,312.00 GJ (2) 88.77% (3) 9.04%	Appendix 2: Sustainability Accounting Standards Board (SASB) Comparison Table	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	TR-AP-130a.1
5	(1) 2.71 (2) 0.00	4.4 Occupational Health and Safety	(1) The rate of recordable work-related injuries. (2) The rate of high-consequence work-related injuries.	

#	Subject Matter Information	Corresponding Section	Applicable Criteria	SASB Metric Code
6	Parental leave statistics (Taiwan Plant) (1) Male: 249, Female: 154 (2) Male: 0, Female: 5 (3) Male: 0%, Female: 80%	4.1 Talent Attraction and Retention	(1) Total number of employees that were entitled to parental leave, by gender. (2) Total number of employees that took parental leave, by gender. (3) Return to work and retention rates of employees that took parental leave, by gender.	
7	(1) 60.97 million liters (2) 48.24 million liters (3) 12.73 million liters	3.5 Water and Effluents	(1) Total water withdrawn. (2) Total water discharge. (3) Total water consumption.	
8	(1) Taiwan Plant: 88% (2) Wuxi Plant: 94% (3) Xi'an Plant: 99%	2.11 Supplier Management	Proportion of spending on local suppliers across sites	
9	(1) Taiwan Plant: 133.45 metric tons (2) Wuxi Plant: 0 metric tons (3) Xi'an Plant: 48.5 metric tons	3.2 Materials	Weight of recycled input materials used across sites (stainless steel scrap)	