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About this Report

Editorial Principles

This report is the 12th Sustainability Report of Kinpo Electronics, Inc. (referred to in this report as "Kinpo", "the Company", "we" or "us"). The framework of the report follows the sustainability reporting standards of the Global Reporting Initiative (GRI) and has undergone limited assurance according to the International Standard on Assurance Engagements ISAE 3000. This report includes the Task Force on Climate-related Financial Disclosures (TCFD) and the electronic professional manufacturing services and contract manufacturing industry metrics from the Sustainability Accounting Standards Board (SASB) of the USA. It aims to cover as many significant issues concerning stakeholders as possible and showcase the Company's sustainability efforts. The report has been reviewed by the Sustainable Development Committee of Kinpo and approved by the Board of Directors for release.



Download
Kinpo's
Sustainability
Reports

ESG Official Website:
<https://esg.kinpo.com.tw/en-US/home>

Report Period

The period covered by this Report falls within the financial year 2025 (from January 1, 2025 through December 31).

Scope of the Report

The scope of this Report encompasses the headquarters (Shenkeng Office, Nanjing E. Rd. Office, Daye Office, and Hsinchu Office) and subsidiaries, as well as sites in China, the Philippines, Thailand, Malaysia, Brazil, Mexico, the USA, Singapore, and South Korea. Since 2025, the boundary of the Report aligns with the consolidated financial statements. Additionally, for the sake of complete expression of the issues and demonstration of performance, some of the projects will look back from 2021 to 2025.

Data Quality Management

The data and financial results presented in this Report are based on financial reports audited by independent auditors. All financial figures are expressed in New Taiwan dollars, with financial data disclosed on the basis of IFRSs. Other data in the Report were obtained from our compilation and calculation, and are described in the usual way and rounded off to the nearest NT dollar. The data or contents disclosed in this Report were provided by each responsible department to the report editorial team for compilation. The completed Report was forwarded to the heads of departments and the President for confirmation, before presented to the Chairman for

review and to the Board of Directors for approval to conclude the internal review process. The Board of Directors approved the proposal for discussion of the 2025 Sustainability Report.

Compliance / Reference Guide

- **Global Reporting Initiative (GRI):** GRI Sustainability Reporting Standards (GRI Standards)
- **Sustainability Accounting Standard Board (SASB):** Electronic Manufacturing Services and Contract Manufacturing
- **International Accounting Standards Board (IASB):** International Financial Reporting Standards (IFRS)
- **Taiwan Stock Exchange (TWSE):** Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
- **United Nations:** Sustainable Development Goals (SDGs)
- **Financial Stability Board (FSB):** Task Force on Climate-related Financial Disclosures (TCFD)
- **Taskforce on Nature-related Financial Disclosures (TNFD)**
- **United Nations Global Compact**
- **International Organization for Standardization (ISO):** ISO 26000 Guidance on Social Responsibility

Third-Party Verification

This report is prepared in accordance with GRI Standards while Ernst & Young Taiwan was engaged to perform a limited assurance as prescribed in the

Statement of Assurance Engagements Standards No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (which was developed based on the International Standard on Assurance Engagements (ISAE) 3000) published by the Accounting Research and Development Foundation in Taiwan. Please refer to the Appendix for the Assurance Report of Independent Auditors. The financial information disclosed in this Report is based on the annual financial statements audited by Ernst & Young Taiwan. The information security, environmental and health and safety management systems contained are subject to regular internal audits as well as external audits under ISO System Management.

Contact Information

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Tel: (02) 2662-2660 ext. 12721

E-mail: ESG@kinpogroup.com

Company Website:
<https://www.kinpo.com.tw/en-US/home/>

Publication

First published in 2014

Current version published in August 2026

Next version to be released in August 2027

Message from the Chairman

Global Outlook Has Become Normal Uncertainty amid Ongoing Conflicts

According to the Global Risks Report 2025, geopolitical risk has quietly climbed into the top 10 global risks. Besides the misinformation and disinformation generated by AI, the technology risks have also given rise to cyber espionage and warfare, warning enterprises worldwide that they must be alert to the possibility of inadvertently generating adverse consequences when further developing AI. Over the past year, global conflicts have been unrelenting. The uncertainty in the global outlook, which is composed of the geopolitical risk stemming from war, the economic risk stemming from tariffs, and the environmental risk stemming from extreme weather and pollution, has become an everyday reality.

Corresponding Responsibility while Strengthening Cooperation across the Group and Benefiting from Resources

In recent years, the effects of different wars have given rise to the fragmentation of supply chains, and the reciprocal tariff policy proposed by the federal government of the United States last year, in addition to compelling every nation to enter into negotiations with the U.S., has also indirectly heightened the importance of supply chain restructuring. The impact of supply chains on enterprises should not be underestimated. KINPO GROUP recognized the importance of supply chains at an early stage and established overseas operations with production facilities spanning the globe as far back as 1988. We continue to strengthen cooperation across the Group and leverage the synergies generated by our manufacturing system to reinforce our corporate resilience and enhance the competitiveness of our operations. At the same time, whenever the Group establishes a new production site in any region, we engage in long-term cooperation with the local government and residents to work toward outcomes of mutual reinforcement and inclusive development. This is the responsibility we must bear in return for the benefit we derive from local resources.

Building a Legacy for Generations to Come with a Global Vision

In 2025, we jointly confronted a host of even more formidable challenges, including the US-China trade war and the issue of reciprocal tariffs. Yet even in such difficult circumstances, the Group's overall revenue remained stable, which was a result achieved through the collective effort of all employees in the Group. In a global outlook fraught with uncertainty, true resilience does not lie in resisting the prevailing trends, but in understanding the shifting currents of the times, making timely and rolling adjustments, and putting corresponding measures in place in advance. This composure and unity are precisely what best exemplify Kinpo's approach to facing challenges and advancing toward sustainability. Let us continue to stand shoulder to shoulder as we move forward into an even better 2026.



Kinpo Electronics Chairman
Hsu, Chieh-li





Message from the President

Converting the Risks in an Unstable Environment into Opportunities

According to KPMG 2025 Global CEO Outlook, although the economic confidence of CEOs has declined, nearly 80% of CEOs remain optimistic about their own enterprises' prospects and continue to invest in AI and talent development to drive future growth amid ongoing global geopolitical tensions and economic uncertainty. Facing environmental uncertainty and risk, we continue to expand AI-related business while deepening our training programs to enhance our talent potential. Through a wide range of plans and measures, we are strengthening our risk resilience, turning risks into opportunities, and aligning with international trends.

Enhancing Environmental Resilience and Putting It into Daily Operations

To fulfill our carbon reduction commitment, we passed the SBTi in 2024 and committed to reducing Scope 1 and 2 emissions by 55% by 2033, using 2022 as the base year. In addition to analyzing our major emissions under the ISO 50001 Energy Management System, we have also transitioned to green electricity and procured renewable energy. In 2025, all global sites were certified to ISO 50001, and the proportion

of renewable energy in total electricity consumption rose to 23.1%. Furthermore, the Nanjing East Road office now runs on 100% renewable energy, extending our commitment from manufacturing sites to headquarters.

Investing in Cultural Projects and Cultivate Humanistic Values Deeply

In 2025, we continued to collaborate with the Mustard Seed Mission on a food and agricultural education program, partnered with the National Theater and Concert Hall on Bringing Art to the Streets 2.0, and served as the exclusive title sponsor of the NTCH Summer Jazz, while continuing the Dream Come True Program, elderly meal delivery, and the Jingmei Riverbank beautification activities. By sponsoring equipment, improving the local environment, and expanding sales channels, we have helped revitalize the Shengkeng tea industry and jointly create inclusive cultural value. In addition, we processed tea into Shengkeng Kinpo Tea with the Syin-Lu Social Welfare Foundation's product for gift boxes and shared it with colleagues and guests.

Strengthening Governance Capabilities for Rapidly Evolving Risks

Responding to risks appropriately is the best strategy for minimizing loss. Alongside the rapid advancement of AI, the risks arising from information authenticity and cybersecurity have become critical risks for enterprises. Coping with them, in addition to annual social engineering drills and Group-wide threat

intelligence sharing, we also held a series of related lectures and communicated via email and EDM to raise awareness of AI-related and cybersecurity issues. In 2025, we experienced no cyberattack or information security incident that affected our operations.

Actively Attending External Ratings and Turning ESG into Our Soft Power

In 2025, we continued our ESG efforts by disclosing plans and actively participating in external ratings to share outcomes with stakeholders. We have received the Happiness Enterprise Gold Award from 1111 Job Bank for 5 consecutive years, been selected for the Taiwan High Compensation 100 Index and the TCSA Sustainability Report Award for 3 consecutive years, and been named to Business Weekly's Top 100 Carbon Competitiveness, Taiwan's Top 100 Sustainability Exemplary Awards, and CommonWealth Magazine's TRIPs 1.5°C Certification for 2 consecutive years. Furthermore, we were selected for the first time for CommonWealth Magazine's CSR Award "Sustainability Top 100" in manufacturing, received the Top Award in the Electronics Technology Industry category of Global Views Monthly's Corporate Sustainability Award, and were honored with the Resource Assistance Award at the ESG for Culture Impact Awards by the TAICCA. Looking ahead, we will continue to become a benchmark enterprise in our industry and create a better future.

Kinpo Electronics President
Chen, Wei-chang





Operations and Performance

Basic Company Information

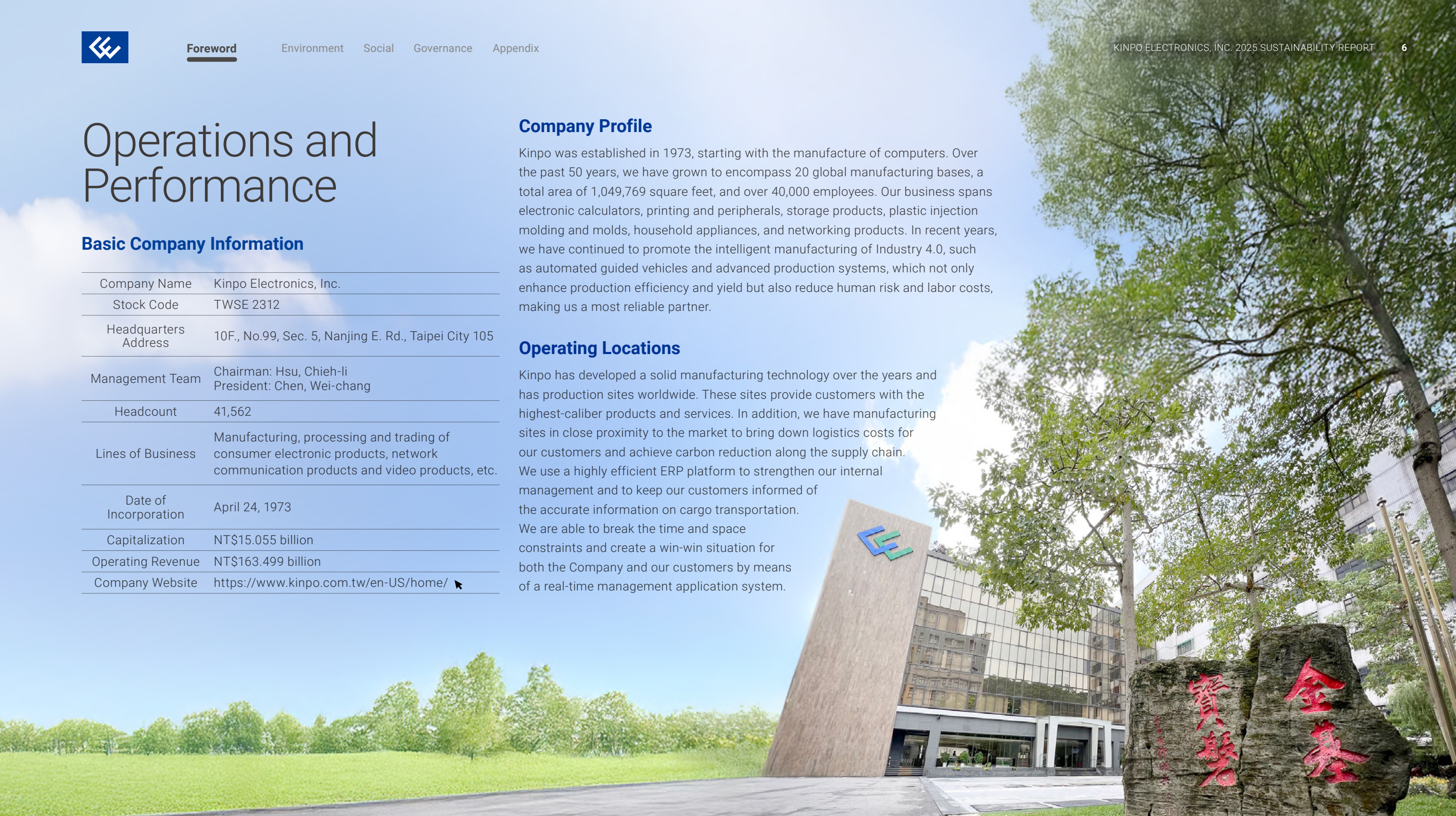
Company Name	Kinpo Electronics, Inc.
Stock Code	TWSE 2312
Headquarters Address	10F., No.99, Sec. 5, Nanjing E. Rd., Taipei City 105
Management Team	Chairman: Hsu, Chieh-li President: Chen, Wei-chang
Headcount	41,562
Lines of Business	Manufacturing, processing and trading of consumer electronic products, network communication products and video products, etc.
Date of Incorporation	April 24, 1973
Capitalization	NT\$15.055 billion
Operating Revenue	NT\$163.499 billion
Company Website	https://www.kinpo.com.tw/en-US/home/

Company Profile

Kinpo was established in 1973, starting with the manufacture of computers. Over the past 50 years, we have grown to encompass 20 global manufacturing bases, a total area of 1,049,769 square feet, and over 40,000 employees. Our business spans electronic calculators, printing and peripherals, storage products, plastic injection molding and molds, household appliances, and networking products. In recent years, we have continued to promote the intelligent manufacturing of Industry 4.0, such as automated guided vehicles and advanced production systems, which not only enhance production efficiency and yield but also reduce human risk and labor costs, making us a most reliable partner.

Operating Locations

Kinpo has developed a solid manufacturing technology over the years and has production sites worldwide. These sites provide customers with the highest-caliber products and services. In addition, we have manufacturing sites in close proximity to the market to bring down logistics costs for our customers and achieve carbon reduction along the supply chain. We use a highly efficient ERP platform to strengthen our internal management and to keep our customers informed of the accurate information on cargo transportation. We are able to break the time and space constraints and create a win-win situation for both the Company and our customers by means of a real-time management application system.





Kinpo Global Site Map - Locations Worldwide

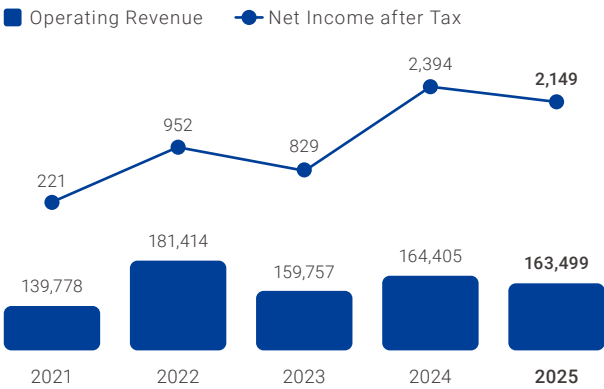




Operational Overview

Financial Performance

Revenue over the Years and Net Income after Tax
(in NT\$ million)



Operating Share of Product

Unit: %

	2021	2022	2023	2024	2025
Consumer Electronics	97.16	99.07	98.90	98.98	99.11
Other	2.84	0.93	1.10	1.02	0.89
Total	100	100	100	100	100

Products & Services

Electronic calculators



Kinpo has competitive advantages in design and manufacture, price, production and marketing to help customers maximize market share.

Plastic Injection Molding and Molds



Production process optimization and manufacturing automation can reduce hand labor reliance and personnel costs.

Printing and peripherals



Demand for low-end printers grew significantly due to printing needs for remote work and distance learning.



Storage products

Non-PC storage operations continued to grow through new business development in demand for cloud and enterprise storage.



Home Network Terminal Products

Demand for upgrades grew with the launch of UHD or TV 4K video streaming subscription services.



Household vacuum cleaners and hairdressing appliances

In the aftermath of the COVID-19 pandemic, public awareness of hygiene and infection prevention has risen, driving market demand; and altering people's preference to visit hair salons, reducing the frequency of going out for hairdressing, and creating a new norm of using various hairdressing appliances at home, leading to a steadily growing market for hairdressing electricals.

※ For upstream, midstream, and downstream industry links, please refer to the 2025 Annual Report 4. Operations – 4.1 Business Activities – 4.1.2 Industry Overview



Analysis of Material Topic and Stakeholder Communication

Kinpo Electronics identifies key stakeholders in accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES) and uses stakeholder surveys and impact assessments to identify and prioritize material sustainability topics. Applying a double materiality approach, topics are assessed based on their financial relevance and the significance of their actual and potential impacts on the economy,

environment, and society. The assessment aligns with the GRI Standards 2021 and considers actual and potential, positive and negative impacts, and their likelihood of occurrence. By analyzing material topics, we can not only continually adjust our internal sustainability management strategies and goals, but also enhance the effectiveness of external communication.

Materiality Topic Analysis Process

Step 1 Determine a List of Material Topics

- Update the material topic list based on the previous year's assessment and relevant sustainability issues.

Identified 19 material topics in 2025

Environmental Sustainability	Social Inclusion	Sustainable Governance
6 Topics	6 Topics	7 Topics

Reference Sources

- Sustainability Accounting Standards Board (SASB) Indicators
- Task Force on Climate-related Financial Disclosures (TCFD) Recommendations
- International Financial Reporting Standards (IFRS)
- Carbon Disclosure Project (CDP) Questionnaire
- Dow Jones Best-in-Class Indices (DJBIC)
- Responsible Business Alliance (RBA) Code of Conduct
- International ESG rating indicators
- Key economic, social, and environmental issues among international and industry peers

Step 2 Identify and Rank Material Topics

- Collect internal and external stakeholder input through sustainability surveys and impact assessment questionnaires.
- Assess the significance of stakeholders' concerns, actual and potential, and the positive and negative impacts of each topic.
- Prioritize material topics based on the assessment results, considering both stakeholder perspectives and business context.

Step 3 Confirm Material Topics

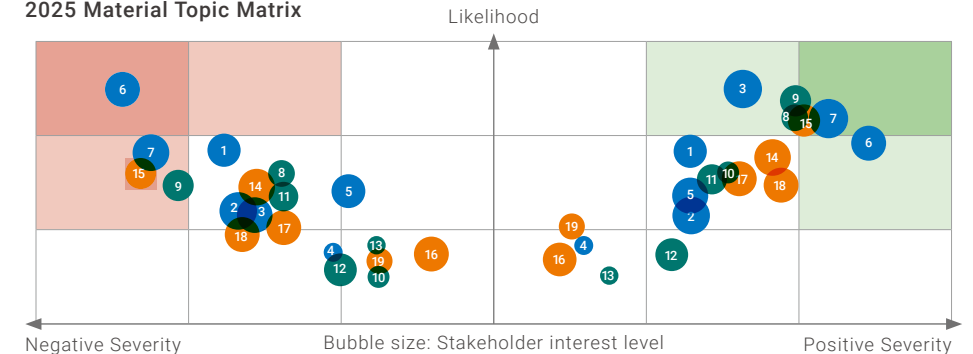
- Materiality thresholds were established with reference to internationally recognized frameworks and industry practices to enhance the readability and interpretability of the materiality assessment. Topics positioned closer to the upper corners of the matrix indicate higher impact significance and likelihood of occurrence.
- Based on the assessment results, topics falling within the green and pink threshold areas of the matrix were identified as material topics.

Identified 6 material topics in 2025

Environmental Sustainability	Social Inclusion	Sustainable Governance
2 Topics	1 Topics	3 Topics

- Material topics that overlap with major risks have been integrated into the Company's enterprise risk management framework, while other material topics continue to be monitored and managed through governance processes.

2025 Material Topic Matrix



Corporate Governance(G)

- | | |
|----------|--------------------------|
| Negative | Positive |
| 1 | Economic Impact |
| 2 | Ethical Management |
| 3 | Sustainable Supply Chain |
| 4 | Tax Management |
| 5 | Innovation Management |
| 6 | Information Security |
| 7 | Quality Management |

Environmental Sustainability(E)

- | | |
|----------|--------------------------|
| Negative | Positive |
| 8 | Climate Strategy |
| 9 | Energy Management |
| 10 | Water Management |
| 11 | Waste Management |
| 12 | Air Pollutant Management |
| 13 | Biodiversity |

Social Inclusion(S)

- | | |
|----------|-------------------------------|
| Negative | Positive |
| 14 | Product Responsibility |
| 15 | Talent Attraction & Retention |
| 16 | Diversity Inclusion |
| 17 | Human Capital Development |
| 18 | Occupational Safety & Health |
| 19 | Social Impact |



2025 Kinpo Electronics' Material Topics

Aspects	Material Topics	Corresponding GRI	Strategies for Addressing Operational, Financial, Environmental, Economic, and Human Rights Impacts	Impact Locations			Corresponding Sections
				Upstream	The Group	Downstream	
 Environmental Sustainability (E)	Climate Strategy	GRI 102 Climate Change GRI 201 Economic Performance	Kinpo supports international initiatives and national climate policies through concrete actions. Climate-related risks and opportunities are regularly assessed to strengthen resilience and manage potential financial impacts. The Company has adopted the TCFD framework, implemented energy management practices, established medium- and long-term energy efficiency targets, and applied the PDCA approach to support continual improvement and target achievement.	V	V	V	E.01 Natural and Climate Change Risk Actions 
	Energy Management	GRI 103 Energy	Kinpo has implemented the ISO 50001 Energy Management System to strengthen energy management and drive continual improvement in energy performance.	V	V	V	E.03 Energy and Resource Management 
 Social Inclusion (S)	Talent Attraction and Retention	GRI 202 Market Presence GRI 401 Employment GRI 404 Training and Education GRI 405 Diversity and Equal Opportunity	Talent is a key driver of Kinpo's sustainable growth and long-term competitiveness. The Company implements talent attraction and retention strategies to address workforce challenges and support business continuity. Through diverse recruitment channels and an inclusive workplace culture, Kinpo seeks to attract and retain talented employees. By providing a supportive and engaging work environment, the Company enables employees to develop their potential and contribute to long-term value creation.		V		S.02 Human Resource Management 
 Sustainable Governance (G)	Sustainable Supply Chain	GRI 204 Procurement Practices GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment	Kinpo works closely with suppliers and customers to build resilient and mutually beneficial partnerships across the value chain. Through responsible supply chain management, the Company enhances business performance while reducing environmental and social impacts.	V	V	V	G.12-G.15 Sustainable Procurement 
	Quality Management	GRI 417 Marketing and Labeling	Kinpo embeds quality management throughout product development, manufacturing, and operations to deliver reliable products and services and strengthen long-term competitiveness. Supported by internationally recognized quality certifications and a comprehensive quality management system, the Company drives continual improvement, operational excellence, and customer satisfaction across the value chain.	V	V	V	G.07 Quality Management 
	Information Security	GRI 418 Customer Privacy	Kinpo manages information security through a structured governance framework, effective controls, and continuous monitoring. The Company maintains ISO 27001 information security management systems to protect the confidentiality, integrity, and availability of information assets and support the reliability of its information systems and networks. Through employee awareness programs and ongoing risk management efforts, Kinpo strengthens cybersecurity resilience and helps safeguard the interests of customers, business partners, and the Company.	V	V	V	G.05 Information Security Management 



Stakeholder Communication

Kinpo identifies key stakeholders by the AA1000 Stakeholder Engagement Standard (AA1000 SES). Applying 5 identification principles, the Company identified 6 key stakeholder groups: employees, customers, suppliers, government agencies, shareholders/investors, and media/society.

To understand stakeholder priorities, Kinpo reviews internationally recognized sustainability frameworks and market expectations, including the GRI Standards, SASB Standards, TCFD Recommendations, and DJBIC, as well as significant economic, environmental, and social issues relevant to the industry. Stakeholder surveys are conducted to assess areas of concern and identify priority topics for engagement and disclosure.

Through a range of communication channels, Kinpo maintains ongoing dialogue with stakeholders to understand evolving expectations, strengthen stakeholder relationships, and support informed business decision-making. The results of stakeholder engagement activities conducted in 2025 were reported to the Board of Directors on May 14, 2026.

2025 Stakeholder Communication Outcomes



Employees

Employees expect a safe, diverse, equitable, and inclusive workplace, meaningful career opportunities, competitive compensation and benefits, professional development, and support for work-life balance.

Issues of Concern

Talent Attraction and RetentionProfessional Ethics/ComplianceEmployee Well-being and Supportive WorkplaceSocial ImpactEnvironmental Safety and Health

Employee Contact opinion@kinpo.com.tw

Communication Methods	Communication Frequency	Communication Outcomes
Labor-Management Meetings Occupational Safety and Health Meetings ESG Sustainability Journal	Quarterly	Strengthen communication through meetings and grievance channels Held 4 Occupational Safety and Health meetings Held 4 Employee Welfare Committee meetings Through communication channels Addressed 6 employee grievance cases
Employee Satisfaction Survey Company Family Day	Annually	Invitation to join the Volunteer Club Held 12 volunteer activities 425 Participants 2,290 Volunteer Hours Provided NT\$66,000 childcare incentive per baby Participated in the 2025 TALENT, in Taiwan initiative
EIP Intranet Email and EDM Promotions Surveys (topic-specific and newcomers) Training Programs (in-person/online) Employee Care Mailbox Employee Welfare Committee Public Welfare Activities/Health Talk ESG Official Website KINPO GROUP Facebook Page Instagram Account LinkedIn Page	Ad-hoc	Ethical management training (excluding overseas sites) Ethical conduct and compliance 4,713 Participants 3,536 Training Hours Anti-Corruption & anti-bribery 2,360 Participants 1,769 Training Hours



Customers

Customers expect high-quality OEM and ODM manufacturing services, comprehensive technical support, and robust information security protection to meet product quality, delivery, and production requirements.

Issues of Concern

- Ethical Management/Compliance
- Innovation Management
- Product Quality and Safety
- Customer Relationship Management
- Information Security and Privacy Protection
- Environmental Safety and Health

Customer Contact Customer@kinpo.com.tw

Communication Methods

Routine Customer Satisfaction Assessments/Quarterly Business Review (QBRs)

Customer Satisfaction Surveys

LinkedIn Page

Communication Frequency

Monthly/
Quarterly/
Semi-Annually

Annually

Ad-hoc

Communication Outcomes

Customer Satisfaction Survey

Surveys of 22 customers QBRs with 7 customers	Satisfaction Score 4.40 Exceeding the target 4.0	Improving 1.15% year over year
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Strengthened cross-functional collaboration, technical support, and cost competitiveness through the One Team approach and enhanced operational coordination.

Improved service quality and operational resilience through ongoing customer engagement and process optimization, supporting long-term partnerships.



Suppliers

Suppliers expect collaboration on process innovation, quality improvement, climate action, environmental health and safety, business ethics, and information security. Through close partnership, both parties work to enhance supply chain sustainability, operational efficiency, and long-term resilience.

Issues of Concern

- Supply Chain Quality Management
- Sustainable Supply Chain Management
- Professional Ethics/Compliance
- Product Quality and Safety
- Occupational Safety and Health
- Responsible Minerals Management
- Information Security
- Climate and Energy

Supplier Contact Supplier.Relations@kinpogroup.com

Communication Methods

Supplier Technical Forums (Key Components)

ESG Sustainability Journal

Responsible Minerals Survey
Supplier Training Programs
Supplier Sustainability Risk Assessment (SSRA)
Sustainable Supplier Conference

ESG Partner Alliance

LinkedIn Page
ESG Partner Alliance Community
ESG Official Website
KINPO GROUP Supplier Relationship Management (SRM) System

Communication Frequency

Monthly

Quarterly

Annually

Every 2 Years

Ad-hoc

Communication Outcomes

Supplier Technical Forums	Held 12 forums	Engaging 12 suppliers	411 Participants
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Responsible Minerals Due Diligence	1,197 Suppliers 751 Smelters	Completion Rate 100%
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Sustainability Supply Chain Risk Assessments (SSRA)	87 Suppliers	Identified 10 high-risk suppliers Ensured improvement plans
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ISO 20400 Workshop	70 Participants
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Kinpo Sustainable ESG Partner Alliance	Shared 16 ESG news & information
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Supplier Training
Held 2 sessions

For responsible minerals & green product management

471 Suppliers Attendance



Shareholders / Investors

Shareholders and investors focus on Kinpo business outlook, growth strategy, financial performance, shareholder returns, dividend policy, and sustainability performance.

Issues of Concern

- Corporate Governance
- Financial Performance
- Innovation Management
- Climate Change
- Energy management
- Regulatory Compliance

Investor Contact Investor@kinpo.com.tw

Communication Methods

Disclosure of material information/ announcements via the Market Observation Post System (MOPS)/Investor Conferences

Semi-Annual Financial Report

Annual General Shareholders' Meeting/ Annual Report/Financial Statement/ Sustainability Report

Domestic Press Releases/Official statements/ Disclosure of material information/announcements/ KINPO GROUP Facebook Page/Instagram Account/ LinkedIn Page

Communication Frequency

Quarterly

Semi-Annually

Annually

Ad-hoc

Communication Outcomes

Participated in external ESG Ratings

- TCSA Sustainability Report Gold Award
- GCSA Global Sustainability Report Bronze Award
- For **2** Consecutive years - TCSA Taiwan Top 100 Sustainability Exemplary Enterprises
- For **1st time** - Business Weekly's Top 100 Carbon Competitiveness Companies

KINPO GROUP annual investor and media briefing

Communicated operating performance, strategic priorities, and business outlook

Held General Shareholders' Meeting **1** time

Engaged with IR professionals and market experts through the annual conference of the TIRI. To stay informed of emerging trends and best practices in IR and capital markets.

Participated in 4 institutional investor conferences

Hosted by leading securities firms. Provided updates on financial performance, business operations, and strategic developments.



Government Agencies

Government agencies are concerned with regulatory compliance, advanced manufacturing, ESG implementation, overseas investment, and occupational health and safety. They also encourage industry participation in policy consultation, international engagement, and collaborative initiatives that support sustainable industrial development.

Issues of Concern

- Climate Change
- Sustainable Supply Chain Management
- Energy Management
- Regulatory Compliance
- Innovation Management
- Corporate Governance

Government Relations Contact Investor@kinpo.com.tw

Communication Methods

Government Agency Evaluations

Industry Association Communication Platforms/ Various Meetings (briefings, seminars, symposiums, networking events, public hearings, and forums)/ Correspondence

Communication Frequency

Annually

Ad-hoc

Communication Outcomes

Responded from Competent Authorities

4 Inquiries

Participated the MOEA's Human Rights Due Diligence (HRDD) Promotion Seminar

Alignment with international human rights standards | Enhance human rights risk management practices

Participated the TDCC ESG Services Forum

Exchange perspectives on corporate governance, shareholder engagement, AI and energy transition, stewardship, and emerging ESG developments.



Media/ Society

The media and society focus on Kinpo Electronics’ social impact initiatives, including arts and cultural education, rural community empowerment, support for disadvantaged new immigrant families, scholarship programs, and broader community engagement activities implemented through the Hsu Chauing Social Welfare Charity Foundation.

Issues of Concern

- Social Responsibility
- Social Impact
- Climate Change
- Energy Management

Public Relations Contact Investor@kinpo.com.tw

Communication Methods

Communication Frequency

Communication Outcomes

Sustainability Report

Annually

ESG Official website
Updates
69 Posts

Jingmei Riverbank Beautification Activities
Held 3 Activities | Removed 14.3 Kg waste

Partnered with NTCH
Bringing arts and cultural experiences into daily life | 3 Performances
95 Elderly Participants

Volunteer Services
ESG Sustainability Journal

Quarterly

Kinpo-Compal Group Joint Beach Cleanup
150 Volunteers Participants | Removed 116 Kg Marine Debris

Media Reports
341 Posts

KINPO GROUP Social Media (LinkedIn/Facebook/Instagram)
56 Posts | 96,837 Impressions

Attendance at Industry Summit
Press Releases
Statements
Organizing Public Welfare Activities
Health Talks
ESG Official Website
KINPO GROUP Facebook Page
Instagram Account
LinkedIn Page

Ad-hoc

Promoting tea industry revitalization
Partnered with the Shengkeng Farmers’ Association
Benefited 12 tea farmers | Established 5 new tea gardens
Expanded cultivation to 4 hectares | Increased 4,500 Catties Production

Sustainable Food and Agriculture Education Program
Supported indigenous farmers and sustainable agriculture initiatives | Creating 205 employment opportunities | Producing 67,225 eggs

TAICCA ESG for Culture Impact Award
Received Resource Support Award
Invested to support arts and cultural development Over NT\$4 million

Small Appliance Repair Campaign | Held 2 times
Repairing 67 appliances | Reducing 220 kg waste | Reducing 1,759 kg carbon emissions

Media Interviews
Global Views Monthly & RECESSARY
Shared Group’s sustainability strategy and performance



ENVIRONMENT

Environmental Sustainability

020	E.01	Natural and Climate Change Risk Actions
025	E.02	GHG Management
028	E.03	Energy and Resource Management
034	E.04	Biodiversity
041	E.05	Hazardous Substance Management
043	E.06	Responsible Minerals Management

Exemplary Actions



Nanjing East Road Office Achieves 100% Renewable Electricity

Since its science-based emissions reduction targets were approved by the SBTi in 2024, the KINPO GROUP has actively promoted green power wheeling and renewable energy procurement across its global operations. On June 1, 2025, the office building on Nanjing East Road in Taipei transitioned to 100% renewable energy use, marking the launch of its green-energy operating model.

The adoption of renewable energy extends Company's carbon reduction efforts from manufacturing sites to its corporate operational, embedding sustainability into daily operations. Kinpo will continue to expand renewable energy used across its global sites while integrating energy-efficient technologies and intelligent management systems to enhance overall energy performance.

Building Green Competitiveness through Science-Based Decarbonization

Kinpo has adopted the 1.5°C-aligned decarbonization pathway and implemented Science Based Targets (SBTs) in response to the climate crisis. The Company has received CommonWealth Magazine's 1.5°C Climate Target Certification and has been selected for Business Weekly's "Top 100 Carbon Competitiveness Companies" for 2 consecutive years, reflecting its performance in carbon reduction, energy management, and climate risk management. Kinpo regards environmental management as a core component of competitiveness. Through science-based targets and data-driven management, the Company actively aligns with international standards and supports global efforts to limit global warming to 1.5°C.



Advancing Biodiversity Protection and Embedding ESG in Daily Practice - A Joint Kinpo-compal Group Initiative

To promote awareness of ecosystem and marine conservation, KINPO GROUP organized a joint beach cleanup event at Longmen Beach in Gongliao District, New Taipei City, engaging employees from Kinpo Electronics, Inc., Compal Electronics, Inc., and AcBel Polytech Inc. Through this initiative, the Group supported SDG 14 Life Below Water, contributing to the protection and sustainable use of marine resources.

(For the outcomes of the project, please refer to [S.10 Action for Inclusion](#).)

The Kinpo-compal Group also launched an Organic Tea Adoption Program in Pinglin, a key watershed of the Beishi River. Through hands-on tea harvesting, processing, and biodiversity education, employees gained insight into how organic farming helps safeguard the water quality of the Feitsui Reservoir and its surrounding ecosystem. These initiatives reflect Kinpo's commitment to integrating biodiversity protection into employee engagement and daily operations, reinforcing its responsibility to the environment and future generations.



Performance Highlights

Environment For more details, please refer to the [Kinpo Electronics ESG Official Website](#).



Energy Management



ISO 50001

Energy Management System
100% of Global Sites Certified
to ISO 50001



23.1%

Renewable Energy
% of Total Electricity
Consumption

Green Design

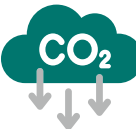
Green Design Project Outcomes

Total Material
Savings



333 metric tons

Total Carbon
Reduction



57,017.68 tCO₂e

External Sustainability Initiatives and Recognition



Achieved Management
Level (B)



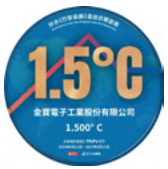
Achieved Leadership
Level (A-)



Became a TNFD Adopter
Disclosed the 2025 outcome of the LEAP Approach.



For 2
consecutive years
Selected by Business
Weekly



For 2
consecutive years
Received CommonWealth
Magazine
Temperature Rising Index
for Pathways (TRIPs)



Environmental Sustainability

- 020 E.01 Natural and Climate Change Risk Actions
- 025 E.02 GHG Management
- 028 E.03 Energy and Resource Management
- 034 E.04 Biodiversity
- 041 E.05 Hazardous Substance Management
- 043 E.06 Responsible Minerals Management



Stakeholder expectations for environmental sustainability continue to evolve, with increasing focus on climate action, resource efficiency, and environmental resilience. As global challenges such as climate change and resource constraints become more prominent, Kinpo continues to strengthen its environmental sustainability efforts.

Guided by its environmental sustainability strategy of "Innovative Manufacturing, Environmentally Friendly", the Company focuses on two key areas: greenhouse gas management and energy management. Through these initiatives, Kinpo advances its environmental objectives and supports its long-term net-zero transition.

2025-2050 Environmental Sustainability Goals



GHG Management



Energy Management

※ The Company defines the short term as up to 2 years (2026-2027), the medium term as 3-8 years (2028-2034), and the long term as 9 years or more (2035-2050).

2025 Targets and Performance

- ✓ Delivered annual emissions reductions in line with the SBTi decarbonization pathway.
- ✓ Completed Scope 3 GHG inventories across all global sites.
- ✓ Increased the internal carbon price to USD 20 per tCO₂e.

- ✓ Achieved ISO 50001 certification across all global sites.
- ✓ Held the Global Energy and Resource Management Conference.
- ✓ Reached 100% renewable electricity use at the Taipei Nantung Office.

2026–2027 Targets

- ✓ Establish a Net-Zero Emissions Target and Transition Plan.
- ✓ Implement a GHG management information system.
- ✓ Develop a roadmap for achieving carbon neutrality at the headquarters by 2030.
- ✓ Increase the internal carbon price to USD 50 per tCO₂e.

- ✓ Develop a Group-wide renewable energy roadmap.
- ✓ Achieve 25% renewable electricity use across the Group.
- ✓ Reduce the Group's energy intensity by 1%.

2028-2034 Targets

- ✓ Attain CDP Leadership level.
- ✓ Achieve carbon neutrality at the headquarters.

- ✓ Achieve 55% renewable electricity use across the Group.
- ✓ Reduce the Group's energy intensity by 5%

2035-2050 Targets

- ✓ Progress toward net-zero emissions through emissions reductions and raising renewable energy use.
- ✓ Promote the circular economy and reduce lifecycle emissions.

- ✓ Achieve 100% electric company vehicles at the headquarters.
- ✓ Achieve RE100 renewable energy usage across the Group.

E.01

Natural and Climate Change Risk Actions

As a participant in the global electronics supply chain, Kinpo Electronics incorporates climate-related risks and opportunities into its risk management framework. The Company has aligned its climate disclosures with the TCFD recommendations since 2021 and became a TCFD Supporter in 2022.

To support the integration of sustainability-related and financial information, Kinpo established an IFRS S1/S2 Implementation Project Team in 2024 and is implementing the IFRS Sustainability Disclosure Standards in accordance with the roadmap issued by Taiwan's Financial Supervisory Commission (FSC). The implementation program covers assessment, design, execution, implementation, and continuous improvement. Kinpo plans to publish its first IFRS Sustainability Disclosure Standards-aligned sustainability-related financial disclosures in the 2027 Annual Report.



TCFD
Website

Climate Governance Structure

The highest governing body overseeing climate-related risks and opportunities. The Board reviews and approves risk management policies and frameworks, monitors the management of climate-related risks and opportunities, and oversees progress toward related targets.

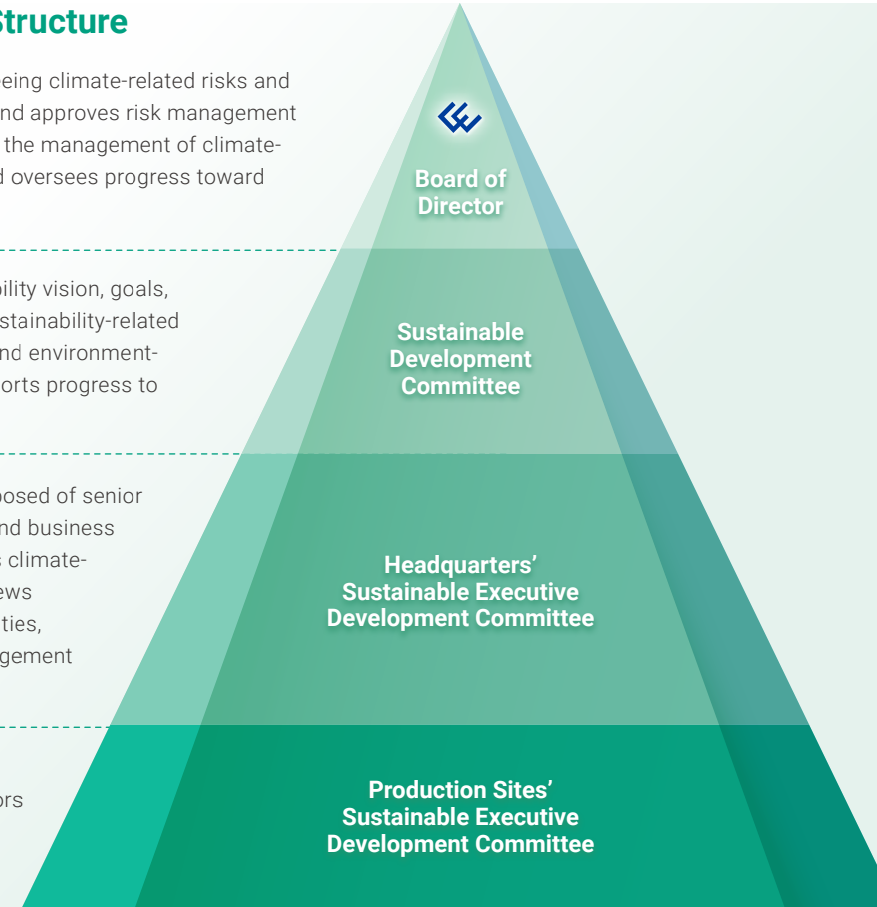
Oversees the Company's sustainability vision, goals, policies, and strategies, reviews sustainability-related investments, supervises climate- and environment-related initiatives, and regularly reports progress to the Board of Directors.

Chaired by the President and composed of senior executives from Group functions and business divisions. The Committee oversees climate-related matters, identifies and reviews climate-related risks and opportunities, and coordinates climate risk management activities across the Group.

Implements Group-wide climate strategies and action plans, monitors site-level progress, and supports the achievement of climate-related objectives and targets.

Climate Change Strategy

Kinpo integrates climate-related risks and opportunities into its business strategy and decision-making processes through its climate governance framework. The Company evaluates the potential operational and financial impacts of climate change and develops response strategies to advance carbon

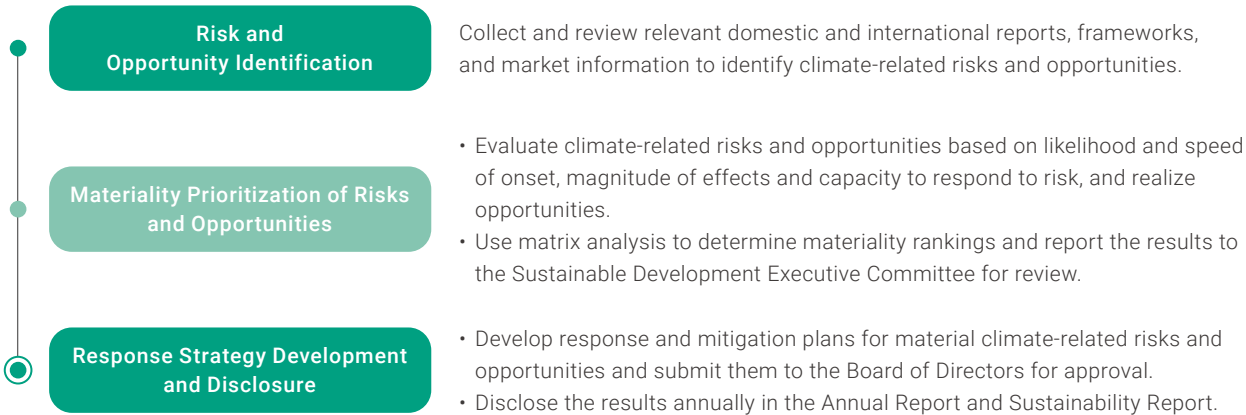


Climate Change Risk Management

In accordance with the TCFD Recommendations and the IFRS Sustainability Disclosure Standards (S1 and S2), Kinpo Electronics has established a structured process for identifying, assessing, prioritizing, and managing climate-related risks and opportunities. The Sustainable Development Office identifies climate-related risks and opportunities using the TCFD framework and evaluates them based on their nature, likelihood, frequency, and potential impacts. Based on the assessment results, corresponding mitigation and response strategies are developed and reviewed by the Sustainable Development Committee before being submitted to the Board of Directors for oversight and approval. To ensure climate-related issues are integrated into enterprise-wide risk management, the Sustainable Development Office submits assessment results to the Enterprise Risk Management (ERM) Team for inclusion in the Company's risk management process and reporting to the Risk Management Committee. The Board of Directors oversees the overall risk management framework and incorporates climate-related risks and opportunities into strategic decision-making to support effective governance and long-term business resilience.

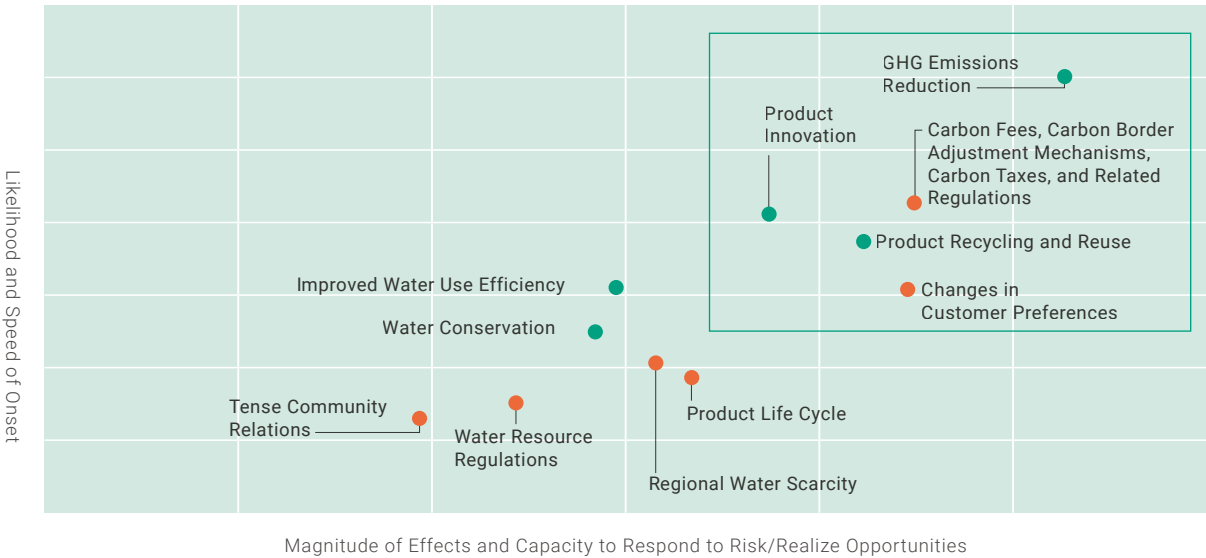
neutrality, improve energy performance, enhance green product design, and strengthen sustainable supply chain management. By embedding these initiatives across its global operations, Kinpo aims to enhance resilience, support the low-carbon transition, and create long-term business value.

Climate Change Risk and Opportunity Identification Process



Climate Change Risk and Opportunity Matrix

● Risk ● Opportunity



Climate Change Risk Description

Risk

Carbon Pricing, Carbon Border Adjustment Mechanisms, Carbon Taxes, and Related Regulations

Regulatory requirements may require the Company to purchase carbon credits, pay carbon fees or carbon taxes, or participate in carbon trading and offset mechanisms. These requirements could increase operating costs and expenses across the Company's operations.

Frequency of Occurrence
✓ Medium Term/ Long Term

Risk Category
✓ Transition Risk/ Regulatory Risk

Response Measures
✓ Direct Action

Actions
Implement an ICP mechanism.

Measures
Invest in energy-efficient equipment.
Promote energy conservation initiatives.

Impact on the Business Model

Current Impact (as of the end of 2025)
Although carbon fee and carbon tax regulations represent a potential transition risk, the relevant regulations had not yet taken effect as of the end of 2025, and no material impacts were identified.

Expected Potential Impact
As carbon pricing mechanisms are implemented across jurisdictions, the Company may incur carbon fees, carbon taxes, or carbon credit procurement costs, increasing operating costs and placing pressure on profit margins. Over time, these carbon-related costs may affect capital planning and investment decisions.

Changes to the Business Model and Resource Allocation

Current Implemented an internal carbon pricing (ICP) mechanism, with carbon costs allocated to business units based on GHG emissions and reflected in monthly management reports.	Expected Continue to enhance and periodically review the ICP mechanism. Carbon reduction performance will be incorporated into business performance evaluation and resource allocation decisions to support the transition to a low-carbon business model.
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Resource Allocation Approach

The Company uses ICP as a key resource allocation and management mechanism. Carbon costs, calculated based on GHG emissions, are incorporated into business unit management reporting and budget evaluation processes. Internal carbon costs currently serve as a management and decision-making reference. Going forward, verified emissions reductions achieved through carbon reduction initiatives will be used to offset internal carbon costs, supporting resource allocation and incentivizing decarbonization.

Mitigation and Adaptation Efforts	Impact on the Value Chain	Position within the Value Chain
Current Practice Increased the internal carbon price to USD 20 per metric ton in 2025.	Current Impact (as of the end of 2025) Neither upstream suppliers nor the Company's own operating sites experienced operational disruptions or delivery delays due to carbon fees.	Upstream Raw material and component suppliers, including potential pass-through of carbon-related compliance costs.
Planned Actions Continue replacing energy-intensive equipment across operating sites to improve energy efficiency.	Expected Potential Impact Once carbon fees are imposed, upstream suppliers with high carbon emissions may pass the additional costs on through price increases.	Direct Operations Group operating sites may be subject to future carbon fee or carbon tax requirements imposed by local regulatory authorities.
		Downstream N/A



Risk

Changes in Customer Preferences

Customers are increasingly demanding environmentally responsible materials and manufacturing processes. Failure to respond to evolving customer requirements in a timely manner may result in the loss of business opportunities and customer orders.

Frequency of Occurrence

✓ Medium Term/ Long Term

Risk Category

✓ Transition Risk/ Market Risk

Response Measures

✓ Direct Action

Actions

Promote green design initiatives.

Measures

Incorporate waste reduction and resource reuse considerations at the product design stage by adopting environmentally friendly materials and low-pollution alternative materials.

Impact on the Business Model		
Current Impact (as of the end of 2025)		Expected Potential Impact
As of the end of 2025, no loss of customer orders related to environmentally friendly product requirements or hazardous substance restrictions had been identified. The Company continues to monitor customer requirements, regulatory developments, and hazardous substance management to address this potential transition risk.		The Company will continue to respond to customer requirements by adopting green materials and adjusting production processes. However, additional investment in research and development and product certification may be required to maintain customer orders and profitability.
Changes to the Business Model and Resource Allocation		
Current	Expected	
Implemented environmental, hazardous substance, and energy management systems, including ISO 14001, IECQ QC 080000, and ISO 50001, to support resource efficiency, environmental performance, and energy management.	Respond to evolving customer sustainability expectations by investing in green design and circular material solutions aligned with customers' sustainable supply chain and decarbonization requirements. These efforts are expected to strengthen customer relationships and support long-term market competitiveness.	
Resource Allocation Approach		
• R&D Resource Integration: Establish dedicated R&D programs to develop products and materials that meet evolving customer sustainability requirements and deliver environmental benefits. • Customer-focused Investment: Allocate resources to design enhancements, material qualification, testing, and compliance activities in line with customer sustainability requirements, supply chain standards, and product specifications. • Capability Building: Strengthen R&D capabilities in green design, circular materials, and climate-related issues through internal training, external learning programs, and expert consultation.		
Mitigation and Adaptation Efforts		Impact on the Value Chain
Current Practice		Current Impact (as of the end of 2025)
Green design initiatives delivered carbon reductions of 57,017.68 tCO ₂ e and material savings of 333 metric tons in 2025 through the use of sustainable materials, green packaging, and reusable packaging solutions.		The Company regularly assesses downstream customers' sustainability priorities and develops corresponding response strategies to address evolving requirements and expectations.
Planned Actions		Expected Potential Impact
Respond to evolving customer sustainability expectations and decarbonization requirements by investing in green design and circular material solutions, including the integration of design-for-disassembly principles and circular reuse mechanisms into product development. These initiatives are expected to strengthen customer relationships and maintain long-term market competitiveness.		Increased demand for greener competing products could adversely affect the Company's market share and sales.
		Position within the Value Chain
		Upstream N/A
		Direct Operations
		Product transition to sustainable materials and green design certification
		Downstream
		Customers (Requirements for green procurement and restricted substances)

Climate Change Opportunity Description

Opportunity

GHG Emissions Reduction

Achieving emissions reductions and increasing renewable energy use helps reduce regulatory risks and carbon-related costs.

Frequency of Occurrence

✓ Short Term/ Medium Term/ Long Term

Opportunity Category

✓ Resilience

Response Measures

✓ Direct Action

Actions

Promote the use of renewable energy.

Measures

Increase renewable energy consumption.

Impact on the Business Model Current Impact (as of the end of 2025) To comply with local regulatory requirements, the Company conducts GHG inventories and procures renewable energy as part of routine sustainability management. These activities currently result in manageable costs and have no material impact on the business model.			Expected Potential Impact Continued investments in energy-efficient equipment, process optimization, and low-carbon technologies may lead to changes in the Company's non-current asset structure. Over the long term, investments in carbon credits and the electrification of company vehicles are expected to support the Group's net-zero transition, enhance performance in customer sustainability assessments and green procurement programs, and strengthen long-term competitiveness.		
Changes to the Business Model and Resource Allocation					
Current Obtain SBTi validation for the Company's emissions reduction targets, with annual reductions of 5% for Scope 1 and Scope 2 emissions and 5.64% for Scope 3 emissions.		Expected Commit to achieving a 55% reduction in Scope 1 and Scope 2 GHG emissions by 2033, and a 62% reduction in the emissions intensity of Scope 3 purchased goods and services and the use of sold products, measured per NT\$1 million of gross profit.			
Resource Allocation Approach The Company uses its SBTi-validated emissions reduction targets as a foundation for resource allocation decisions. Annual budgeting and project evaluation processes currently support investments in energy efficiency and emissions reduction initiatives. Over the medium to long term, resource allocation will be progressively adjusted based on the KINPO GROUP's business strategy, technology maturity, and decarbonization performance.					
Mitigation and Adaptation Efforts Current Practice In 2025, renewable electricity consumption reached 83,977.55 MWh, representing 23.1% of total electricity consumption.		Impact on the Value Chain Current Impact (as of the end of 2025) The Company requires all operating sites to conduct GHG inventories and procure renewable electricity. In September 2024, it held a GHG Inventory Workshop to help suppliers understand GHG accounting principles and methodologies and encourage the early adoption of internal GHG inventory programs.		Position within the Value Chain Upstream Renewable energy and low-carbon material suppliers (providing renewable electricity and low-carbon materials)	
Planned Actions Expand renewable energy sourcing by evaluating the feasibility of on-site renewable energy generation and exploring power purchase agreements (PPAs) with renewable energy providers.		Expected Potential Impact As carbon pricing mechanisms and sustainability requirements become more stringent, upstream suppliers will be required to demonstrate the use of renewable energy and low-carbon materials.		Direct Operations Manufacturing sites (GHG inventories, ISO-certified management systems, energy-efficient equipment investments, carbon credit procurement, and electric vehicle adoption)	
		Downstream N/A			



Opportunity



Product Recycling and Reuse

The Company promotes circularity through product recycling and reuse, reducing product life cycle impacts while lowering regulatory risks and supporting cost savings.

Frequency of Occurrence

- ✓ Short Term/ Medium Term/ Long Term

Opportunity Category

- ✓ Resource Efficiency

Response Measures

- ✓ Direct Action

Actions

Promote low-carbon green manufacturing.

Measures

Implement green product design.

Impact on the Business Model

Current Impact (as of the end of 2025)

The Company currently focuses on reusable packaging and recycling initiatives, which contribute to cost savings by reducing packaging procurement needs and related cash outflows.

Expected Potential Impact

The Company plans to integrate design-for-disassembly principles and circular reuse mechanisms into product development, requiring additional investments in design and R&D. As circular systems mature, packaging and material costs are expected to decrease, while extended product life cycles are expected to enhance product value and strengthen long-term competitiveness.

Changes to the Business Model and Resource Allocation

Current

The Company promotes resource circularity through reusable packaging and recycling initiatives embedded in its existing operations. These initiatives help reduce packaging procurement costs, related cash outflows, and waste management requirements.

Expected

The Company plans to introduce design-for-disassembly principles and circular reuse mechanisms by incorporating resource efficiency considerations into product design and development. As circular systems mature, packaging and raw material procurement costs are expected to decline over the medium to long term, while extended product life cycles are expected to enhance product value, strengthen brand value, and improve long-term market competitiveness.

Resource Allocation Approach

The Company allocates resources to product design optimization, reusable packaging, and recycling initiatives. Supplier technical forums and training programs are also conducted to promote collaboration on material innovation, process improvements, and circularity practices across the supply chain, supporting product recycling and reuse.

Mitigation and Adaptation Efforts

Current Practice

In 2025, green design initiatives delivered carbon reductions of 57,017.68 tCO₂e and material savings of 333 metric tons through the adoption of sustainable materials, green packaging and transportation, and reusable packaging solutions. The Company's flagship calculator model also obtained ISO 14067 Product Carbon Footprint certification, with a life cycle carbon footprint of 6.59 kgCO₂e.

Planned Actions

Establish circular reuse mechanisms, expand product carbon footprint assessments, and extend product life cycles.

Impact on the Value Chain

Current Impact (as of the end of 2025)

Supplier forums and training programs are conducted to facilitate knowledge sharing on market trends, component manufacturing processes, material quality improvements, and sustainability-related practices across the supply chain.

Expected Potential Impact

Increased supply of environmentally preferred alternative materials is expected to support circular reuse and reduce packaging procurement and waste disposal costs.

Position within the Value Chain

Upstream

Suppliers providing recycled packaging materials and reusable containers.

Direct Operations

Manufacturing and logistics (promoting reusable packaging, optimizing product design, and implementing circular reuse mechanisms).

Downstream N/A

Opportunity



Product Innovation

The Company promotes product innovation through the adoption of lower-impact materials, reducing regulatory risks while supporting demand for sustainable products and strengthening market competitiveness.

Frequency of Occurrence

- ✓ Short Term/ Medium Term/ Long Term

Opportunity Category

- ✓ Market

Response Measures

- ✓ Direct Action

Actions

Technology Innovation

Measures

Conduct green design workshops.

Impact on the Business Model

Current Impact (as of the end of 2025)

The Company has implemented product innovation initiatives, including investments in alternative materials, product design and testing, as well as product carbon footprint assessments and third-party verification.

Expected Potential Impact

The Company will continue to meet customer requirements through product innovation and process improvements. Additional investments in R&D and product certification may be required to maintain customer orders and profitability.

Changes to the Business Model and Resource Allocation

Current

Implement green product design by introducing product carbon footprint assessments to quantify carbon emissions across the product life cycle.

Expected

Further advance green product design by enhancing manufacturing efficiency, establishing circular reuse mechanisms, and extending product life cycles.

Resource Allocation Approach

The Company allocates existing R&D and product design resources to support green design and low-carbon product development. Material selection, product life cycle considerations, and environmental impacts are incorporated into product design processes to improve environmental performance. Resource investments and management mechanisms will continue to be enhanced in line with business needs and data availability.

Mitigation and Adaptation Efforts

Current Practice

Regular green design workshops are conducted to build employees' capabilities in green design and sustainable product development.

Planned Actions

By ensuring compliance with energy efficiency requirements, improving product energy performance, and reducing overall costs, the Company expects to strengthen customer demand, enhance market competitiveness, and support revenue growth.

Impact on the Value Chain

Current Impact (as of the end of 2025)

The Company regularly assesses downstream customers' sustainability priorities, identifies key areas of concern, and develops corresponding response strategies to address evolving customer requirements.

Expected Potential Impact

Achieving R&D targets, including increasing the use of recycled and green materials, is expected to encourage upstream suppliers to expand production capacity and support downstream customers in securing supply through premium-priced orders.

Position within the Value Chain

Upstream N/A

Direct Operations

Manufacturing and logistics sites (implementing reusable packaging, product design optimization, and waste recycling mechanisms).

Downstream

Customers (Requirements for circular packaging and plastic reduction).



Quantitative Scenario Analysis of Physical and Transition Risks



Taiwan is highly exposed to climate-related flooding risks associated with typhoons and seasonal heavy rainfall. Using data from the National Science and Technology Center for Disaster Reduction (NCDR) Climate Change Disaster Risk Adaptation Platform, Kinpo assessed flood risks at its Shenkeng facility based on projected mid-century climate conditions (2036-2065), considering hazard, vulnerability, and exposure factors.

The assessment estimated that a future flood event could result in approximately NT\$1.9 million in equipment repair costs at the Shenkeng facility. To enhance climate resilience and minimize potential impacts from flooding, including equipment damage and operational disruptions, the Company will develop and implement appropriate adaptation measures based on the assessment results, while strengthening risk management and response planning.

Future carbon-related costs and emissions regulations may have financial implications for Kinpo. To assess potential impacts, the Company conducted carbon cost analyses under 3 climate scenarios: the IEA Stated Policies Scenario (STEPS), the IEA Sustainable Development Scenario (SDS), and the IEA Net Zero Emissions by 2050 Scenario (NZE).

The analysis also considered four carbon pricing scenarios, including those developed by Taiwan's Environmental Protection Administration, the EU Emissions Trading System (EU ETS), the NGFS Net Zero 2050 Scenario, and the NGFS Nationally Determined Contributions (NDC) Scenario. Ultimately, the Company adopted the IEA Sustainable Development Scenario (SDS) as the basis for its decarbonization pathway, forming action plans and establishing clear targets.



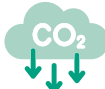
Carbon Costs

Internal Carbon Pricing (ICP)

Kinpo Electronics began evaluating the implementation of an ICP mechanism in 2022 and established a methodology for allocating greenhouse gas emissions across departments in 2023. Since 2024, all business units have been required to incorporate internal carbon charges into their monthly management reports. The Company collects relevant data and estimates future decarbonization costs, including renewable electricity procurement costs, to establish the calculation methodology and principles for internal carbon pricing.

The initial internal carbon price was set at USD 10 per tCO₂e. Each year, after the Group's total greenhouse gas emissions for the previous year are finalized in April, the Company announces in June the internal carbon price and the GHG emissions allocated to each department for application in the following year. Business units are required to incorporate the corresponding internal carbon costs into their annual budget planning. To strengthen the financial impact of carbon management and support the Group's decarbonization strategy, the internal carbon price was increased to USD 20 per tCO₂e in 2025 and will be increased to USD 50 per tCO₂e in 2026.

Climate Change Metrics and Targets

	Issue/Metrics and Targets	2025 Performance Highlights
Risks	 Carbon Fees, Carbon Border Adjustment Mechanisms, Carbon Taxes, and Related Regulations Maintain and periodically review the ICP mechanism	- Established a GHG emissions allocation methodology and implemented an ICP mechanism. - Integrated internal carbon charges into monthly management reporting across all business units. - Increased the internal carbon price to USD 20 per tCO₂e in 2025, with a planned increase to USD 50 per tCO₂e in 2026.
	 Changes in Customer Preferences - Conserve energy and continuously implement energy efficiency improvement initiatives. - Implement and obtain ISO 50001 certification. - Implement and obtain ISO 14001 certification. - Continue increasing the use of renewable energy. - Strengthen stakeholder engagement and collaboration.	- Held the annual Global Energy and Resource Management Conference and established an internal energy conservation incentive program to reward business units achieving effective energy savings or developing energy-saving technologies. - All global sites achieved 100% ISO 50001 certification. - All global sites achieved 100% ISO 14001 certification. - Increased the proportion of renewable energy usage to 23.1%. - Achieved a Management (B) rating in the 2025 CDP.
Opportunities	 GHG Emissions Reduction - Conduct GHG inventories and obtain third-party verification. - Achieve the SBTi emissions reduction target by 2033 using 2022 as the base year. - Reduce Scope 1 and Scope 2 emissions by 55%. - Reduce the emissions intensity of Scope 3 purchased goods and services and the use of sold products by 62% per NT\$1 million of gross profit.	- All global sites achieved 100% ISO 14064 certification. - In 2025, Scope 1 and Scope 2 GHG emissions decreased by 16% from the base year, while Scope 3 emissions intensity per NT\$1 million of gross profit decreased by 41%, achieving the annual SBTi emissions reduction targets.
	 Product Recycling and Reuse Continue collaborating with upstream suppliers to introduce recyclable and reusable packaging and materials.	In 2025, green design projects delivered carbon reductions of 57,017.68 tCO ₂ e and material savings of 333 metric tons.
	 Product Innovation Introduce green product design and promote reusable packaging and recycling initiatives throughout manufacturing and logistics operations.	



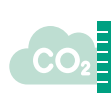
E.02

GHG Management

At the 26th United Nations Climate Change Conference (COP26), countries adopted the Glasgow Climate Pact, reaffirming efforts to limit global warming to 1.5°C. In alignment with the 1.5°C pathway, Kinpo Electronics established science-based emissions reduction targets using 2022 as the base year and obtained validation from the Science Based Targets initiative (SBTi).

The Company has committed to reducing Scope 1 and Scope 2 GHG emissions by 55% by 2033, while reducing the emissions intensity of Scope 3 emissions from Purchased Goods and Services and Use of Sold Products by 62% per NT\$1 million of gross profit. Through these commitments, Kinpo supports the transition to a low-carbon economy and contributes to global climate goals.

To achieve its SBTi-validated targets, the Company has implemented the following initiatives:



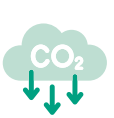
Established a Group-wide GHG emissions baseline



Strengthened management oversight of climate-related performance



Adopted science-based decarbonization methodologies



Developed and implemented carbon reduction action plans

Scope 1 and Scope 2 GHG Emissions by Site (2022–2025)

Following third-party verification of the 2025 GHG inventory, Scope 1 emissions totaled 11,205.5582 tCO₂e, representing 6% of total Scope 1 and Scope 2 emissions, while Scope 2 emissions totaled 189,974.4668 tCO₂e, accounting for 94%. The majority of emissions were attributable to purchased electricity used in operations.

Compared with 2024, total Scope 1 and Scope 2 GHG emissions increased by 9% in 2025, while GHG emissions intensity increased by 9.82% to 1.23 tCO₂e per million NTD of gross profit. To advance its decarbonization strategy, the KINPO GROUP will continue to improve energy efficiency, reduce purchased electricity consumption, implement the ISO 50001 Energy Management System, and increase the use of renewable electricity.

Site / Scope	2022			2023			2024			2025		
	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total
Taiwan ¹	380	2,294	2,674	289.1774	1,777.9986	2,067.1760	250.1432	1,428.0345	1,678.1777	189.4021	1,344.1006	1,533.5027
China ²	580	50,051	50,631	421.8600	33,011.0400	33,432.9000	507.8300	27,176.3500	27,684.1800	435.4676	28,508.5050	28,943.9726
Thailand ³	1,604	93,310	94,914	1,364.0200	70,960.6400	72,324.6600	1,587.1000	80,450.3000	82,037.4000	1,354.3800	87,819.4900	89,173.8700
Philippines	2,983	79,320	82,303	1,839.3500	57,490.2800	59,329.6300	2,099.0500	63,956.4000	66,055.4500	8,430.1186	66,404.0262	74,834.1448
Malaysia	188	5,314	5,502	246.3700	5,449.3700	5,695.7400	57.0300	5,243.1700	5,300.2000	131.3400	4,235.0800	4,366.4200
Brazil	708	0	708	530.6180	5.3870	536.0050	224.2310	0.2430	224.4740	636.6830	19.8640	636.6830
Mexico	1,305	2,040	3,345	179.1900	1,316.0900	1,495.2800	77.4400	1,266.2800	1,343.7200	21.8600	1,018.8600	1,040.7200
United States	1	224	225	0.5500	236.3600	236.9100	1.4000	241.5300	242.1100	0.5100	176.1700	176.6800
Singapore										3.7490	16.3030	20.0520
South Korea ⁴										2.0480	432.0680	434.1160
Total	7,749	232,553	240,301	4,871.1354	170,247.1656	175,118.3010	4,804.2242	179,762.3075	184,566.5317	11,205.5582	189,974.4668	201,180.0251

¹ Scope 1 and Scope 2 GHG emissions in Taiwan decreased by 8.62% in 2025 compared with 2024.

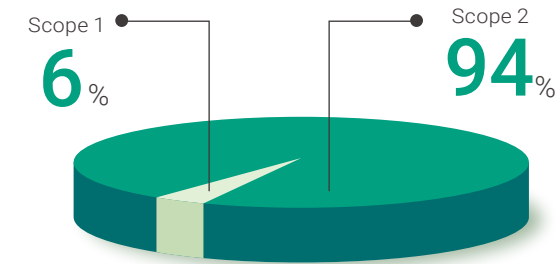
² The Yueyang Plant, Dongguan Precision Plant, and Chang'an Plant in China ceased operations in 2025. Accordingly, GHG emissions were inventoried based on their actual operating periods: January-June for the Yueyang and Dongguan Precision Plants, and January-September for the Chang'an Plant.

³ The Thailand sites include Cal-Comp Electronics (Thailand) Public Company Limited (CCET) and Cal-Comp Precision Thailand. In 2025, Cal-Comp Electronics Thailand's Scope 1 and Scope 2 emissions were 76,140.7400 tCO₂e; in 2024 were 66,329.6800 tCO₂e, increase by 15% compared to 2024.

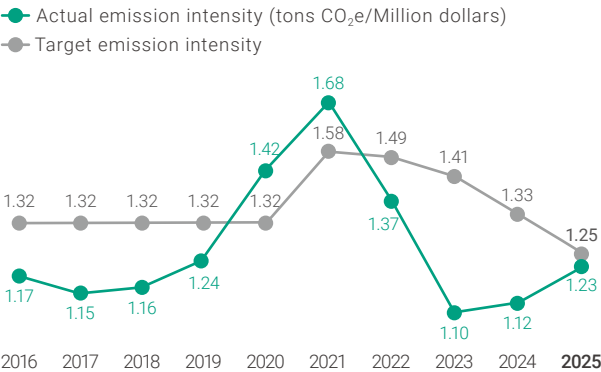
⁴ The GHG emissions of Humax Networks, Inc. and its subsidiaries are included in the South Korea site emissions inventory.



2025 Scope 1 and Scope 2 GHG Emissions by Category



Scope 1 and Scope 2 GHG Emissions Intensity



※ For Cal-Comp Electronics (Thailand) Public Company Limited (CCET), the GHG emissions intensity was 19.35 tons CO₂e/Million dollars in 2024 and 21.25 tons CO₂e/Million dollars in 2025, representing a 9.84% increase compared with 2024.

2025 Scope 3 GHG Emissions

The Company conducted its Scope 3 GHG inventory in accordance with the GHG Protocol Scope 3 Standard. Material indirect emission sources were identified and prioritized based on quantitative significance, impact, data availability, and data quality, and were subsequently included within the Scope 3 inventory boundary.

In 2025, the Company completed inventories for Purchased Goods and Services, Business Travel, Employee Commuting, Operational Waste, and Use of Sold Products. Total Scope 3 emissions amounted to 10,754,625.8177 tCO₂e, with Purchased Goods and Services representing the largest source of emissions, followed by Use of Sold Products.

GHG Emission Sources	All Global Sites GHG Emissions (tCO ₂ e)
Purchased Goods and Services	6,652,845.0456
Operational Waste	12,179.3670
Business Travel	1,077.4232
Employee Commuting	2,025.7230
Use of Sold Products	4,086,498.2588
Total	10,754,625.8177

※ All global sites including sites in Taiwan, China, Thailand, the Philippines, Malaysia, Brazil, Mexico, Singapore, South Korea, and the U.S.

Implementing of Scientific Decarbonization Methodologies

Kinpo began implementing the Science Based Targets initiative (SBTi) in 2021 and strengthened its carbon management and decarbonization governance framework. The Company submitted its commitment letter in 2022 and formally submitted its emissions reduction targets in March 2024.

Using 2022 as the base year, Kinpo committed to reducing Scope 1 and Scope 2 GHG emissions by 55% by 2033 and reducing the emissions intensity of Scope 3 Purchased Goods and Services and Use of Sold Products by 62% per NT\$1 million of gross profit. The targets were validated by the SBTi in September 2024.

To achieve these targets, Kinpo will continue to improve energy efficiency, increase renewable electricity use, collaborate with suppliers on recycled material adoption, and advance low-carbon product development. The Company will also continue to monitor decarbonization performance and strengthen climate resilience.





SBT Performance (As Base Year 2022)

	2033 Target	2024 Performance	2025 Performance
Scope 1&2	✓ 55% absolute emissions reduction ✓ Annual reduction target: 5%	✓ Achieved the annual SBT target ✓ Emissions decreased by 23% compared to base year	✓ Achieved the annual SBT target ✓ Emissions decreased by 16% compared to base year
Scope 3	✓ 62% in emission intensity per million dollars reduction for purchased goods and services, and the use of sold products ✓ Annual reduction target: 5.64%	✓ Achieved the annual SBT target ✓ Emissions intensity per million dollars decreased by 79%	✓ Achieved the annual SBT target ✓ Emissions intensity per million dollars decreased by 41%

Develop Decarbonization Actions

As industries and technologies continue to evolve, companies must enhance long-term sustainability through continuous innovation and management optimization. Kinpo actively advances GHG reduction initiatives as part of its commitment to responsible corporate citizenship by improving energy efficiency, optimizing operations, and accelerating its low-carbon transition.

Supplier Capacity Building

Through its Sustainable Supply Chain Conference, Kinpo Electronics encourages suppliers to conduct GHG inventories, obtain third-party verification, and establish emissions reduction targets. Annual sustainability risk assessments are conducted to monitor progress and strengthen low-carbon management capabilities and sustainability resilience across the supply chain.

Improving Energy Efficiency

The Company continues to improve energy efficiency through process optimization and the replacement of energy-intensive equipment. Since introducing the ISO 50001 Energy Management System in 2023, Kinpo has systematically advanced energy efficiency projects across its operations. The annual Global Energy and Resource Management Conference and related incentive programs facilitate knowledge sharing, promote best practices, and enhance energy efficiency and decarbonization performance across the Group.

Carbon Asset Management

To achieve its long-term net-zero target, the Company plans to invest in carbon removal solutions and procure carbon credits to offset residual emissions while strengthening carbon asset management to mitigate climate-related risks.

Increasing Renewable Electricity Use

Kinpo actively advances energy management and energy transition initiatives by improving energy efficiency, reducing energy demand, and increasing renewable electricity use to support its sustainability commitments and 2050 net-zero target.

The Company has established a Renewable Energy Policy and Implementation Guidelines, with targets based on a 2022 baseline:

- RE55 by 2033
- RE70 by 2040
- RE100 by 2050

To achieve these targets, operating sites evaluate locally feasible renewable energy solutions and prioritize verifiable renewable electricity sources, including on-site solar generation, PPAs/CPPAs, and RECs. In 2025, renewable electricity accounted for 23.1% of total electricity consumption across global sites and will continue to increase in line with the Group's renewable energy roadmap.

Internal Carbon Pricing (ICP)

Kinpo Electronics began evaluating the implementation of an ICP mechanism in 2022 and established a methodology for allocating greenhouse gas emissions across departments in 2023. Since 2024, all business units have been required to incorporate internal carbon charges into their monthly management reports.

The Company collects relevant data and estimates future decarbonization costs, including renewable electricity procurement costs, to establish the calculation methodology and principles for internal carbon pricing. The initial internal carbon price was set at USD 10 per tCO₂e. Each year, after the Group's total greenhouse gas emissions for the previous year are finalized in April, the Company announces in June the internal carbon price and the GHG emissions allocated to each department for application in the following year. Business units are required to incorporate the corresponding internal carbon costs into their annual budget planning.

To strengthen the financial impact of carbon management and support the Group's decarbonization strategy, the internal carbon price was increased to USD 20 per tCO₂e in 2025 and will be increased to USD 50 per tCO₂e in 2026.

E.03

Energy and Resource Management

Energy and Resource Management Policy

KINPO GROUP is committed to the effective management of energy, water resources, and waste, with the goal of enhancing resource efficiency, reducing environmental impacts, and advancing sustainable development and net-zero transformation. To achieve this, we pledge to provide the necessary resources and work collaboratively with our supply chain partners to continuously strengthen our environmental management systems and actions.



Energy Management

- Comply with government regulations and international standards, and uphold voluntary commitments related to energy.
- Continuously promote energy-saving initiatives, adopt renewable energy, and deploy high-efficiency equipment to improve energy performance year by year.
- Establish measurable energy-saving targets through performance indicators and internal reviews, and regularly disclose progress and results.



Waste Management

- Classify hazardous and non-hazardous waste in accordance with international standards, and ensure legal and proper handling to prevent illegal disposal.
- Regularly inventory and disclose total waste generation, categories, and treatment methods to enhance transparency and traceability.
- Set targets for recycling and reuse, and implement circular design and resource recovery systems to maximize resource efficiency.



Water Management

- Conduct regular reviews of water withdrawal, use, discharge, and reuse, and adopt water-saving and recycling technologies to enhance water efficiency.
- Identify high water-risk sites and changes in regulations, assess their impacts on operational stability and long-term value, and develop contingency plans along with monitoring and early-warning mechanisms.

KINPO GROUP will regularly review and update this policy to ensure its continued effectiveness and alignment with applicable laws and global sustainability trends. We will also establish management goals and performance indicators across operations and the supply chain, and - through training and stakeholder engagement - promote consensus, enhance internal and external participation, and drive sustainability performance.





Energy Management

Kinpo supports the Paris Agreement goal of limiting global temperature rise to 1.5°C and obtained validation of its Science Based Targets (SBTs) in 2024. To achieve the Group’s carbon reduction targets, annual greenhouse gas (GHG) inventories are conducted, while energy conservation and energy transition serve as the Group’s 2 key strategies. Carbon reduction measures are being advanced to achieve carbon neutrality at the operational headquarters by 2030.

An ISO 50001 Energy Management System has been implemented across all global sites, achieving 100% certification coverage since 2024. Energy efficiency assessments, smart manufacturing initiatives, equipment upgrades, and renewable energy investments are continuously promoted to improve energy performance and support progress toward the RE100 target.

The Group also implements standardized energy efficiency initiatives and holds an annual Global Energy and Resource Management Conference to share best practices and carbon reduction achievements, fostering continuous improvement in energy and carbon management.



Reducing Energy Consumption

- Newly procured equipment with high energy efficiency as a priority
- Energy management in office space (automatic switching of lighting sensors, air-conditioning set above 26°C)



Improving Energy Performance

- Equipment automation
- Upgrading equipment performance
- Raising production yields



Raising Awareness of Energy Consumption Reduction

- Environmental education courses
- Energy and Resource Management Conference



Implementation of Energy Conservation Policies and Regulations

- Respond to government energy laws and policies
- Review and promote energy-saving projects



Full Coverage of Energy Management System Certification

- Ensure effective operation of the energy management system
- Ensure long-term and effective implementation of energy conservation measures

2025 Energy and Resource Management Conference

To support the Group’s commitment under the SBTi framework to achieve an annual 5% reduction in carbon emissions, the 2025 Energy and Resource Management Conference invited all sites to review their 2024 energy performance. Based on data reported by each site, electricity intensity and electricity intensity reduction rates were analyzed to evaluate energy efficiency performance.

Electricity Intensity =

Annual Electricity Consumption (kWh)

Annual Revenue (USD)

Electricity Intensity Reduction Rate =

(Previous Year’s Electricity Intensity – Current Year’s Electricity Intensity)

Previous Year’s Electricity Intensity

Sites demonstrating positive improvements in electricity intensity were recognized with the Energy Efficiency Performance Award in recognition of their achievements in improving energy efficiency.

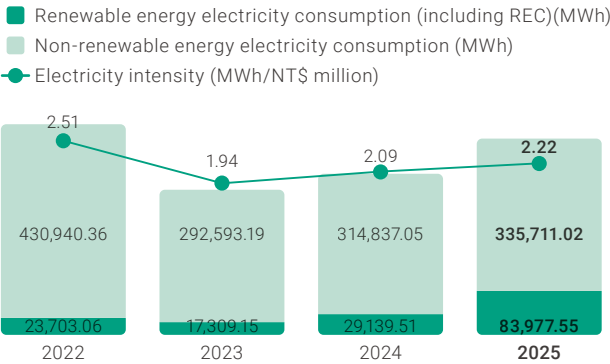




In 2025, the primary energy used by Kinpo Electronics was electricity (accounting for 99.15% of total energy consumption), while the usage of natural gas, liquefied petroleum gas (LPG), gasoline, and diesel was minimal (about 0.85%). Total electricity consumption in 2025 was 363,094.57 MWh, representing an increase of 19,118.00 MWh (up 6%) compared with 2024. Electricity intensity increased by 6% compare to the previous year. We continue to plan for increased investment in renewable energy. In 2025, the proportion of renewable energy usage as part of total electricity consumption increased by 14.6% compared with 2024. In compliance with Taiwan’s government regulations, the headquarters set an annual electricity reduction target of 1%. In 2025, electricity consumption decreased by 4.1% compared with 2024, surpassing the target.

(For more details on energy consumption, please refer to Appendix - Environmental Sustainability Indicators.)

Electricity Consumption and Intensity of Use



Increasing the Use of Renewable Energy

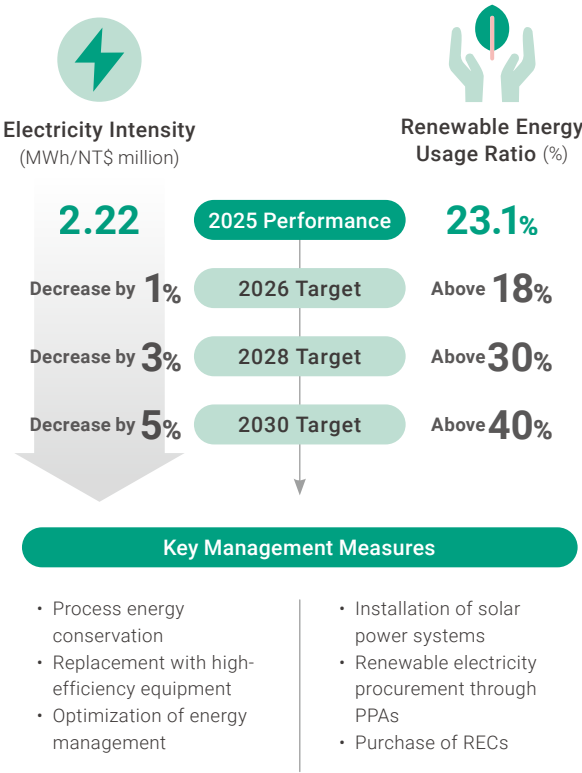
Kinpo actively promotes the adoption of renewable energy and continues to increase the share of green electricity as part of its commitment to RE100. Global sites regularly evaluate opportunities to expand renewable energy deployment, including increasing rooftop solar power generation capacity. Renewable energy use is also enhanced through Power Purchase Agreements (PPAs) and the procurement of Renewable Energy Certificates (RECs). In 2025, the Company purchased 56,594 RECs, accounting for 15.6% of total electricity consumption. Renewable energy accounted for 23.1% of total electricity consumption.

	2022		2023		2024		2025	
	Electricity Consumption (MWh)	Usage Ratio (%)	Electricity Consumption (MWh)	Usage Ratio (%)	Electricity Consumption (MWh)	Usage Ratio (%)	Electricity Consumption (MWh)	Usage Ratio (%)
Self-generated Renewable Energy	2,538.93	0.6%	3,629.95	1.2%	142.60	0.04%	4,007.59	1.1%
Power Purchase Agreements (PPAs)	1,735.13	0.4%	751.19	0.2%	9,926.91	2.89%	23,375.96	6.4%
Renewable Energy Certificates (RECs)	19,429.00	4.3%	12,928.00	4.2%	19,070.00	5.54%	56,594.00	15.6%
Total	23,703.06	5.2%	17,309.15	5.6%	29,139.51	8.5%	83,977.55	23.1%

In 2025, a total of approximately NT\$ 334.68 million was invested in self-generated renewable energy.

To strengthen energy management performance, the Group has designated electricity intensity and the renewable energy usage ratio as core management indicators. Energy efficiency improvement measures, equipment upgrades, and renewable energy solutions are implemented to reduce energy consumption and support the low-carbon transition. Phased quantified targets for 2026, 2028, and 2030 have been established to continuously improve energy efficiency and increase the use of renewable energy.

In 2025, the Group introduced the Renewable Energy Policy and Implementation Guidelines, which define short-, medium-, and long-term renewable energy targets, as well as standardized evaluation and implementation procedures for renewable energy projects, providing a consistent management framework for deployment across all sites.





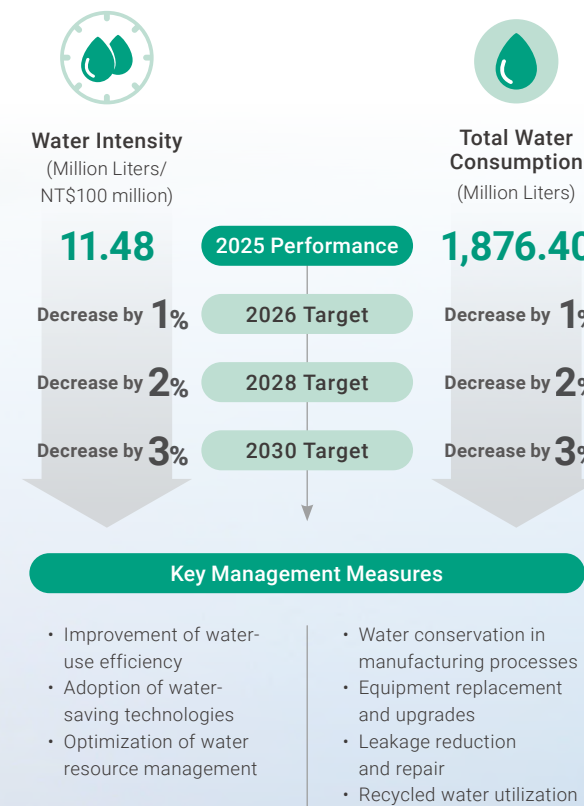
Water Resource Management

Kinpo Electronics' manufacturing processes primarily involve assembly, with relatively low water demand. Water is mainly used for domestic purposes and certain plant operations (e.g., cooling towers). Total water consumption is lower compared to industry peers. Most water used at manufacturing sites and offices comes from municipal tap water, with no significant impact on surrounding water bodies or ecosystems.

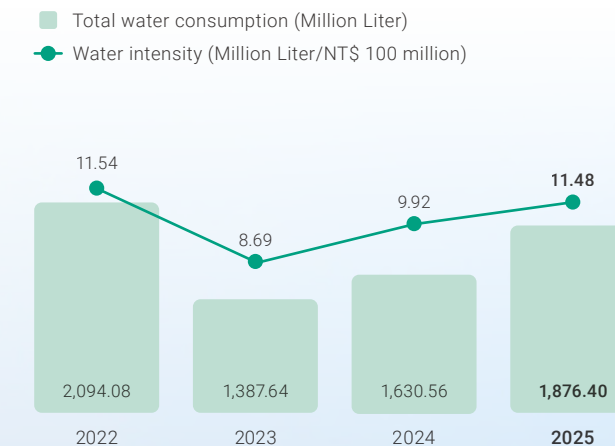
In 2025, sites continued to implement a variety of water conservation and water reuse initiatives, including reclaimed water reuse, water-saving measures in manufacturing processes, leakage reduction projects, water consumption monitoring and management, and the installation of sensor-operated faucets. Certain sites also promoted wastewater recycling and water-saving measures in administrative areas to improve overall water-use efficiency.

To strengthen water management performance, the Group has designated total water consumption and water intensity as core management indicators, using 2025 as the baseline year. Water-saving technologies, process improvements, and recycled water utilization measures have been introduced, and phased quantified targets for 2026, 2028, and 2030 have been established to continuously improve water-use efficiency and operational resilience.

Water resource education and conservation awareness-raising programs are also promoted across the Group. In 2025, a total of 5 training courses were conducted, delivering 47.17 training hours and recording 68 participant attendances.



Water Consumption and Water Intensity



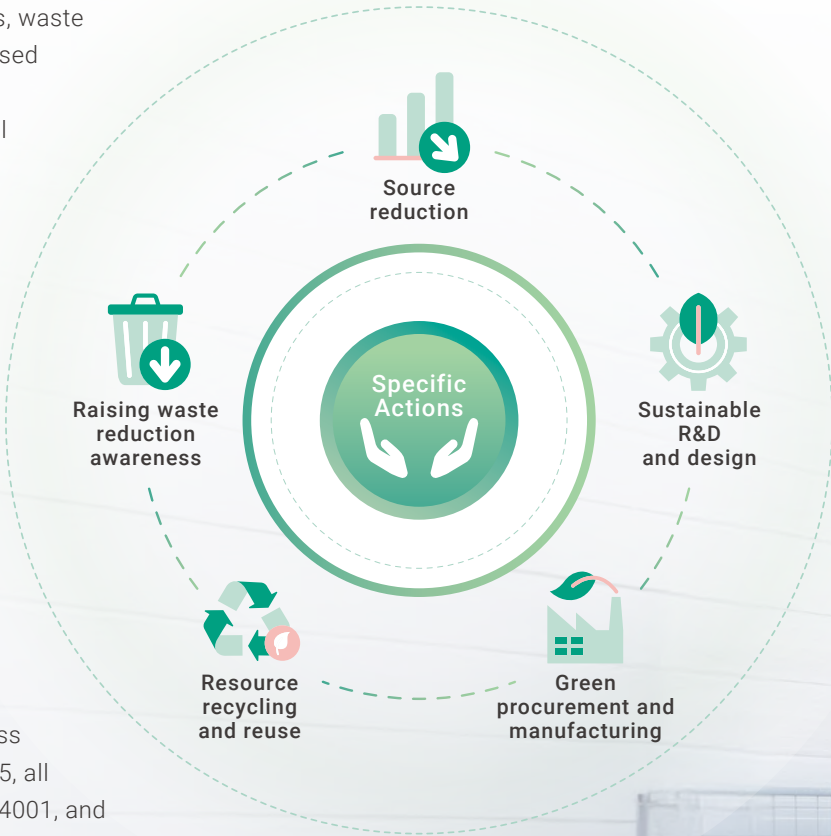
The Company regards water resource management as an integral part of its environmental stewardship efforts and complies with applicable laws and regulations in all operating regions. Water-use efficiency is continuously improved through water conservation measures and awareness initiatives. Water-related information is disclosed through external assessments, including the CDP Water Security Questionnaire and Supplier Sustainability Risk Assessment (SSRA). In 2025, the Company achieved CDP Water Security at the Management Level (B). We will continue to strengthen water stewardship practices to enhance operational resilience and support sustainable development.



Waste Management

Kinpo Electronics promotes resource efficiency and circular economy practices by reducing waste generation and increasing resource recovery. In accordance with the GRI Standards, waste generation is monitored and disclosed across all global sites, including hazardous industrial waste, general industrial waste, e-waste, and domestic waste.

Waste management is based on the principles of Reduce, Reuse, and Recycle, supported by waste segregation, centralized recycling, and resource recovery measures. Through these efforts, the Company continues to reduce environmental impacts and progress toward the zero-waste goal. In 2025, all global sites were certified by ISO 14001, and the waste management also complied with local regulations.



Waste Reduction Initiatives

Dedicated waste management teams have been established across all global sites, with priority given to waste reduction, recycling, and reuse. Waste that cannot be recycled or reused is handled by qualified contractors in accordance with local regulations.

To strengthen waste management performance, the Group has designated waste intensity and electronic waste (e-waste) as core management indicators, using 2025 as the baseline year. Measures such as waste classification, resource recovery, reuse programs, and process-based waste reduction initiatives have been implemented, with phased quantified targets established for 2026, 2028, and 2030 to continuously improve resource efficiency and circular management performance.

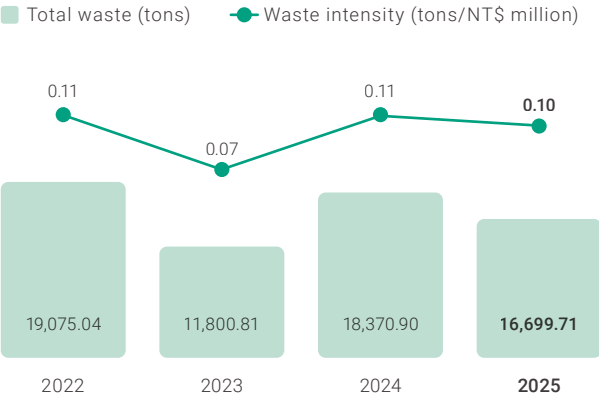




In 2025, all sites continued to promote waste reduction and resource circulation initiatives, including paper reduction, packaging optimization, material reuse, and reusable container programs. Plastic reduction management was also strengthened through tracking the use of virgin and recycled plastics and monitoring recycling performance. In addition, the headquarters expanded circular reuse initiatives through its “Bag Sharing” Recycling Station and the provision of reusable tableware and cups to new employees, encouraging the reduction of single-use items and supporting waste reduction efforts.

(For more details of plastics investigation, please refer to [G.10 R&D and Green Design](#). ➡)

Total Waste and Waste Intensity



Introduction of International Certification Mechanisms

To support circular economy practices and improve waste management performance, the Group promotes waste treatment practices aligned with zero waste-to-landfill principles and works with qualified waste treatment contractors to improve resource recovery and management effectiveness.

As part of its zero waste-to-landfill strategy, the Group has adopted the UL 2799 Zero Waste to Landfill Validation Program and engages independent third-party organizations to conduct verification, ensuring the traceability and compliance of waste treatment processes. In 2025, specific product lines at the Thailand sites obtained UL 2799 Silver-Level Certification. The Group will continue to expand implementation across additional sites and improve waste management performance.

(For details on waste treatment at each sites, please refer to [Appendix - Environmental Sustainability Indicators](#). ➡)

Electronic Waste Management

The rapid advancement of electronic products has contributed to shorter product life cycles and increasing volumes of electronic waste (e-waste). To reduce environmental impacts and support resource circulation, Kinpo incorporates design-for-disassembly principles into product development, facilitating future recycling, reuse, and recovery of components and materials. In response to regulatory and customer requirements, selected product lines comply with the European Union Waste Electrical and Electronic Equipment (WEEE) Directive and have obtained WEEE certification. In 2025, revenue generated from WEEE-certified products accounted for 21.06% of total revenue.

(For details on total e-waste and treatment at each sites, please refer to [Appendix - Environmental Sustainability Indicators](#). ➡)

As the Company continues to expand its JDM and ODM capabilities, green design principles are further integrated into product development. In addition, the “Small Appliance Repair Campaign” has been organized for three consecutive years to promote product repair, extend product life cycles, and reduce electronic waste generation. These efforts support circular economy practices and encourage the adoption of repair and reuse concepts.

(For the benefits and outcomes of the Small Appliance Repair Campaign, please refer to [S.10 Action for Inclusion](#). ➡)

Air Pollution and Noise Management

All global sites have established environmental management mechanisms based on the ISO 14001 Environmental Management System. Through the PDCA approach, environmental performance is continuously improved. In 2025, all sites obtained ISO 14001 certification, and air pollution and noise emissions complied with applicable local regulations. To improve workplace environmental quality, the Shengkeng Headquarters implemented the Building B Natural Air Intake Valve Improvement Project in 2025 to enhance ventilation and indoor air circulation. Equipment maintenance and preventive maintenance programs were also carried out to support stable facility operation. Internal and external audits conducted in accordance with ISO 14001 requirements identified no major non-conformities, and third-party certification was successfully maintained.

(For details of the Building B Natural Air Intake Valve Improvement Project, please refer to [S.06 Employee Health](#). ➡)

Environmental Engagement and Action

Kinpo actively participates in social and environmental initiatives and encourages employees to engage in environmental conservation activities. Since 2022, the Shengkeng Headquarters has organized Jingmei River Embankment Beautification Activities, while joint beach cleanup activities were conducted in 2024 and 2025 to support environmental protection and marine ecosystem conservation.

(For the outcomes of the activities, please refer to [S.10 Action for Inclusion](#). ➡)

E.04

Biodiversity

KINPO GROUP Biodiversity and No-deforestation Policy

KINPO GROUP collaborates with stakeholders on biodiversity and no-deforestation commitment in the effort to maintain ecosystem stability and equilibrium. This Policy extends to the KINPO GROUP's own operations, as well as to all our suppliers and partners. We are committed to the following:



Assessment of all new operating sites for biodiversity risks and compliance with globally or nationally important biodiversity.



Support for sustainable materials and production, preventing the impact of our value chain on the natural environment.



Promotion of biodiversity and no-deforestation, raising employee environmental awareness, and championing environmental actions.



Implementation of biodiversity risk assessment, risk identification, and development of appropriate mitigation hierarchy, including prevention, mitigation, restoration and offsetting; ending all deforestation, protection of priority ecosystems, and achievement of no net loss.



Regularly reviewing the results of our biodiversity and no-deforestation endeavors, ensuring continuous progress, and achieving net positive impact (NPI) and no net deforestation by 2050.

※ This policy becomes effective upon approval by the Board of Directors.

Biodiversity Management Approach

Biodiversity loss and ecosystem degradation are increasingly recognized as significant sustainable development challenges. As natural capital becomes a key consideration in business operations, corporate dependencies on and impacts on nature have become important concerns for investors, customers, and regulators. In line with the Kunming-Montreal Global Biodiversity Framework (KMGBF), organizations are encouraged to contribute to a nature-positive future and help address biodiversity loss and ecosystem degradation.

Kinpo recognizes the close relationship between business operations and the natural environment and has identified biodiversity as one of its key sustainability priorities. Through its risk management, supply chain management, and environmental management systems, we work to reduce the impacts of its operations and value chain on nature while strengthening resilience to nature-related risks.

To address evolving stakeholder expectations and international initiatives, Kinpo established a Biodiversity Policy in 2024, approved by the Board of Directors. In 2025, the policy was expanded to include a No Deforestation commitment and renamed the Biodiversity and No Deforestation Policy, reinforcing the Company's commitment to protecting natural capital and supporting sustainable development.





Aligning with the TNFD Framework

To strengthen its management of nature-related risks and opportunities, Kinpo became a TNFD Adopter and established a disclosure framework aligned with the four TNFD pillars: Governance, Strategy, Risk & Impact Management, and Metrics & Targets. Through the LEAP approach, the Company systematically identifies nature-related dependencies, impacts, risks, and opportunities across its operations and value chain, providing a foundation for management decision-making, strategy development, and resource allocation.

Governance

- Kinpo integrates biodiversity and nature-related considerations into its sustainability governance framework. The Board of Directors oversees related policies, material risks, and management performance, while the Sustainable Development Committee regularly reviews nature-related risks, opportunities, and mitigation actions.
- The Sustainability Development Office leads the implementation of international frameworks such as the TNFD and Science Based Targets Network (SBTN), coordinates information collection, risk assessments, and performance monitoring across business units, and regularly reports progress to senior management and the Board of Directors.

Strategy

- By the TNFD LEAP approach, the Company assesses nature-related dependencies and impacts, identifies short-, medium-, and long-term risks and opportunities, and develops corresponding management strategies.
- The Company applies scenario analysis and financial quantification to evaluate the potential impacts of nature-related risks and opportunities and assess business resilience.
- Based on the characteristics of its operations and value chain activities, the Company identifies and discloses TNFD-defined priority locations across both direct operations and the upstream and downstream value chain.

Risk and Impact Management

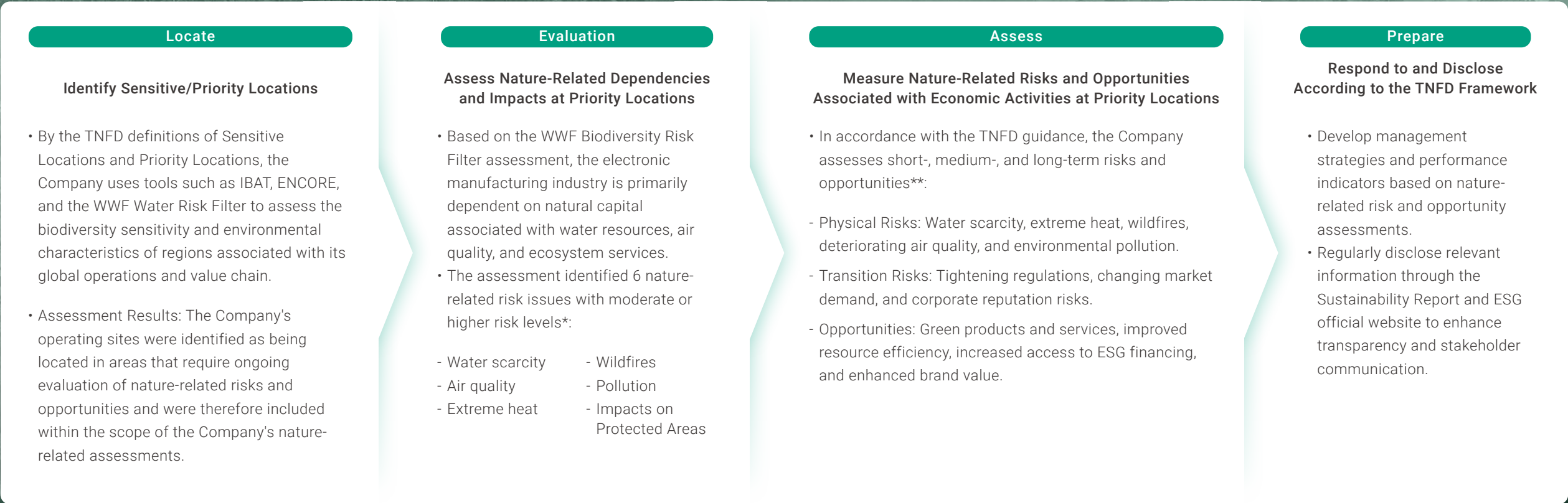
- The Company uses TNFD-recommended tools and methodologies to regularly assess nature-related dependencies and impacts, identify nature-related risks and opportunities across its operations and value chain, and disclose assessment results following review by the Board of Directors.
- A nature-related risk and opportunity matrix has been established to support the development of management actions. Material nature-related issues are incorporated into the Company's enterprise risk management (ERM) framework for ongoing monitoring and management.

Metrics and Targets

- By the Company's Biodiversity and No Deforestation Policy, the Company has established environmental management, energy efficiency, and GHG reduction targets and continues to implement related initiatives.
- Progress toward these targets is regularly reviewed and reported to the Board of Directors, with performance disclosed in the Sustainability Report and on the ESG official website.



Application of the TNFD LEAP Approach



* According to the WWF database, risks to Indigenous Peoples and Local Communities (IPLCs) were assigned a moderate risk rating due to limited data availability. As sufficient supporting information was not available, these risks were not included within Kinpo Electronics' assessment scope.

** Risk and Opportunity Time Horizons: Short term: Occurring within 1-3 years; Medium term: Occurring within 3-5 years; Long term: Occurring after 5 years.

Nature- and Biodiversity-Related Risks and Coping Strategies

		Financial Impact	Frequency		
Physical Risks	Acute Risk	 Water Scarcity - Insufficient water supply impacts factory processes. - Upstream suppliers may face water shortages, affecting raw material provision.	Increase in Operational Costs	Short Term	- Since 2025, the Group has monitored water use across operating sites to identify opportunities for water conservation and efficiency improvements. - A rainwater harvesting system implemented in 2025 achieved annual water savings of 3,189 metric tons. The planned reuse of cooling tower discharge water in 2026 is expected to increase recycled water volume by 7,560 metric tons annually.
		 Wildfires - Wildfires may damage infrastructure (plants, warehouses). - Disruption in raw material supply and deliveries, affecting production and operations. - Risk of employee injury or health deterioration during commuting or damage assessment.	- Increase in Operational Costs - Operational Disruption	Short Term	- Establish emergency response procedures under the KINPO GROUP Code of Conduct. - Maintain a Business Continuity Management (BCM) framework and Business Continuity Plan (BCP), and conduct regular emergency response drills. - Require suppliers to establish emergency response procedures and verify implementation through the annual Supplier Sustainability Risk Assessment (SSRA).
	Chronic Risk	 Extreme Heat - Plants require cooling equipment under extreme heat, increasing energy usage. - Higher electricity consumption and peak usage result in rising energy bills and carbon costs/taxes.	Increase in Operational Costs	Medium Term	- Established the Energy and Resource Policy, defining the Company's commitments and management principles for energy and resource use. - Implemented the ISO 50001 and promoted energy efficiency initiatives, including equipment performance optimization, office energy management, and automation improvements. - Hold an annual Global Energy and Resource Management Conference to share best practices and energy-saving achievements across operating sites. - Increase renewable electricity procurement and deployment to progressively expand renewable electricity use. - Conduct risk assessments to estimate the potential financial impacts of extreme heat and develop appropriate response measures.
		 Air Quality - Poor air quality may harm employee health, increasing the risk of operational disruption. - Air pollutants may accelerate equipment wear, requiring additional investment.	- Increase in Operational Costs - Operational Disruption	Medium Term	- Established an air quality monitoring mechanism and regularly monitors VOC concentrations to ensure compliance with local air emission regulations and standards. - Conduct regular employee health examinations and OHS training to enhance awareness of health-related risks and workplace safety.
		 Pollution - Long-term exposure to pollution may impact employee health. - Persistent pollution, including water, soil, air, and noise, may render plant locations unusable, forcing relocation	- Increase in Operational Costs - Operational Disruption	Medium Term	- All sites manage air emissions, water resources, and waste through the ISO 14001, while continuously optimizing pollution control equipment and monitoring mechanisms to reduce environmental impact risks. - Through source reduction, waste segregation, and proper treatment, the Company works to reduce waste generation and associated environmental impacts. Since 2025, the Company has collected Group-wide waste management data to identify further waste reduction opportunities.



Transition Risks			Financial Impact	Frequency	Coping Strategies and Outcomes
		Policies and Regulations 1. Stricter regulations on waste treatment and resource pollution may result in fines or shutdowns if not followed. 2. Tightened regulations related to biodiversity and conservation may result in penalties or lawsuits if violations harm ecosystems or local community interests.	• Increase in Operational Costs	Short Term	
		Market Risk End consumers and customers increasingly prefer eco-friendly products, leading downstream clients or brand customers to switch to alternative suppliers, resulting in revenue decline.	• Loss of Customer Orders • Reduced Revenue	Short Term	
		Corporate Reputation 1. Company activities affecting nearby protected areas or species habitats may harm its image. 2. Business operations that disrupt ecological stability may lead to community protests or stakeholder concerns, resulting in negative public perception.	• Loss of Customer Orders • Reduced Revenue	Short Term	
		Technology Risk Introducing new technologies (e.g., reducing plastic use, lowering energy or water consumption) may pose challenges due to immaturity, high costs, or incompatibility with existing processes.	• Loss of Customer Orders • Reduced Revenue • Increase in R&D Expenses • Increase in Operational Costs	Medium Term	



Nature- and Biodiversity-Related Opportunities and Coping Strategies

		Financial Impact	Frequency		
 Products and Services	Customers prefer nature-friendly suppliers.	• Increase in Revenue	Medium Term	Coping Strategies and Outcomes	Regularly conduct technology innovation seminars and training programs to strengthen employees' innovation, R&D, and sustainable design capabilities. The Company also implements green product design and develops low-impact products to meet evolving customer and market needs.
 Resource Efficiency	Managing natural resources helps reduce material, water, and energy costs.	• Reduced Expenditures • Reduced Operational Costs	Long Term		1. Promote circular economy practices, including modular product design, design for disassembly and repair, and recyclable packaging solutions. 2. Implement water conservation and water recycling initiatives to reduce resource dependence and associated costs.
 Enhanced Corporate Reputation	Engaging in biodiversity conservation in habitats and protected areas, while disclosing biodiversity-related management mechanisms, enhances the Company's image.	• Increase in Revenue	Long Term		Establish the Biodiversity and No Deforestation Policy, integrate its principles into operational management, implement the TNFD framework, and progressively develop biodiversity management mechanisms based on the LEAP to strengthen natural capital governance and sustainability resilience.
 Capital Flows and Financing	Improved management of natural resources and biodiversity enhances international ESG ratings, increasing opportunities for investment from financial institutions.	• Increase in Financing Opportunities	Long Term		Enhance ESG performance and access to sustainable financing through robust natural capital management and transparent disclosure, thereby supporting long-term value creation.
 Extreme Heat and Wildfires	Establish crisis management procedures and disaster response systems including employee drills and disaster prevention measures to reduce operational impact from natural disasters.	• Reduced Operational Losses	Long Term		1. Continue strengthening climate resilience measures, including optimized cooling and ventilation systems and enhanced fire protection facilities, to reduce the impacts of extreme weather on employee health and operations. 2. Regularly assess climate risks across operations and the supply chain, establish disaster response and business continuity plans (BCPs), and strengthen emergency preparedness and supply chain risk management to enhance operational resilience.
 Air Quality	Monitor air quality at each sites to ensure long-term employee health.	• Reduced Compliance-related Losses • Reduced Operational Losses	Long Term		1. Relocate smoking areas by LEED green building standards to support long-term employees' health. 2. Continuously monitor air quality at operational sites, such as VOCs, to ensure compliance with local air quality emission standards.



Nature- and Biodiversity-Related Risk Scenario Analysis - Extreme Heat

To assess the potential impacts of climate change on business operations and the natural environment, Kinpo Electronics selected extreme heat as its primary scenario for analysis. Based on the IPCC AR6 SSP1-2.6 and SSP5-8.5 scenarios, the Company evaluated the effects of rising temperatures on energy demand and operating costs across the Philippine sites. The analysis incorporates electricity price projections from BloombergNEF's Climatescope and actual 2025 electricity prices to estimate the financial impacts of increased cooling demand.

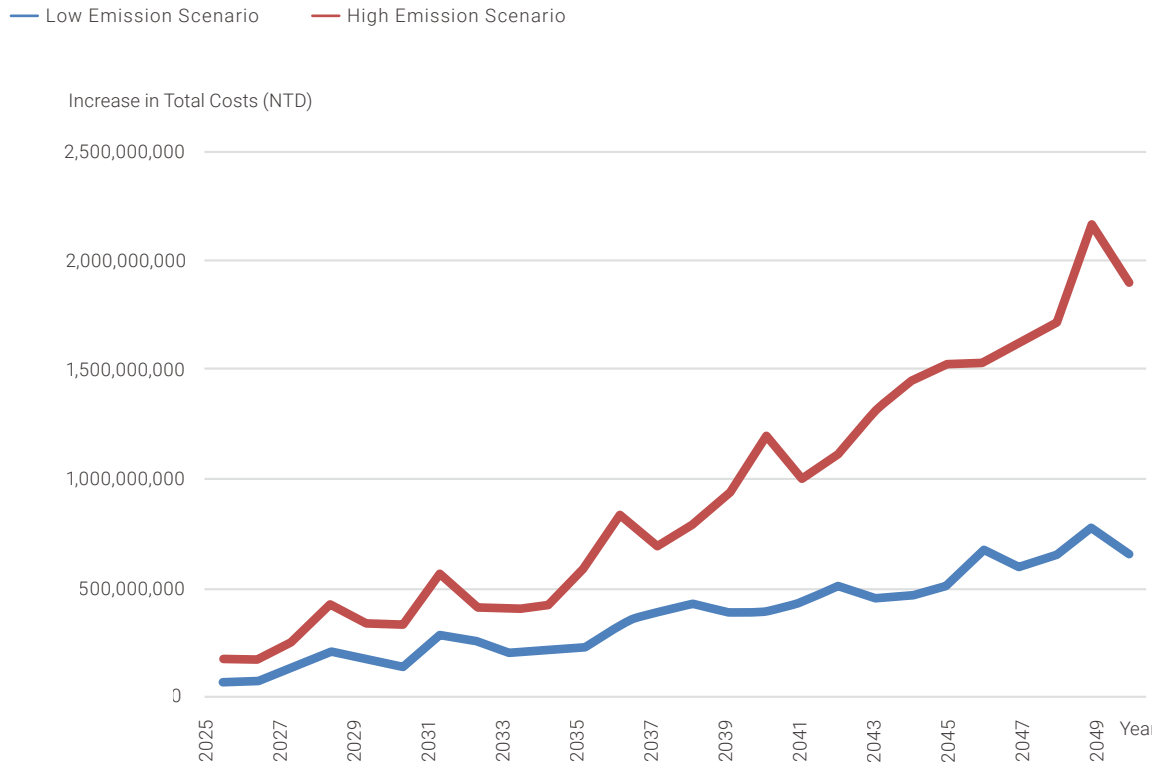
The assessment indicates that rising temperatures are expected to increase cooling and air-conditioning demand, resulting in higher electricity consumption and operating costs. To mitigate these impacts, the Company continues to improve energy efficiency, increase renewable electricity use, upgrade equipment, and deploy smart energy management solutions. Assessment results are regularly reviewed and incorporated into capital expenditure and operational planning.

2030 Financial Projection

Due to increased cooling and air-conditioning caused by extreme temperatures, average annual operating costs are projected to rise by NT\$132 million to NT\$282 million.

2050 Financial Projection

Under a more severe climate change scenario, average annual operating costs are projected to rise by NT\$369 million to NT\$918 million.



※ Final results are converted into New Taiwan Dollars (NTD) using the Bank of Taiwan's closing exchange rates as of December 31, 2025.

Kinpo's Way Forward

Looking ahead, Kinpo Electronics will continue to strengthen its natural capital governance framework by advancing the adoption of international initiatives such as the TNFD and the SBTN. The Company will progressively establish nature-related targets, management measures, and performance indicators while enhancing supply chain engagement and stakeholder collaboration to support environmental protection and sustainable value creation.

Through effective management of nature-related risks and opportunities, improved resource efficiency, pollution prevention, and biodiversity conservation initiatives, Kinpo Electronics will continue to reduce the environmental impacts of its operations and value chain. These efforts will strengthen the Company's resilience and governance capabilities while advancing its Nature Positive vision and creating long-term value for the environment, society, and the economy.

E.05

Hazardous Substance Management

Management Approach and Compliance

Kinpo Electronics has established the Environmental Protection Requirements and Product Restricted Substances Management Regulations in line with international regulations and customer requirements. These define limits for hazardous substances in product components, packaging materials, and indirect materials to ensure compliance with international regulatory, including the RoHS Directive, REACH Substances of Very High Concern (SVHC), Persistent Organic Pollutants (POPs), California Proposition 65, Japan's Chemical Substances Control Law (CSCL), and China's Administrative Measures on the Control of Pollution Caused by Electronic Information Products.

In 2025, no incidents of non-compliance related to product or service information and labeling resulted in penalties, sanctions, or any form of legal enforcement action. Kinpo will continue to strengthen hazardous substance risk management and supply chain controls to ensure ongoing compliance.



Environmental Protection Requirements and Product Restricted Substances Management Regulations

Hazardous Substance Management System

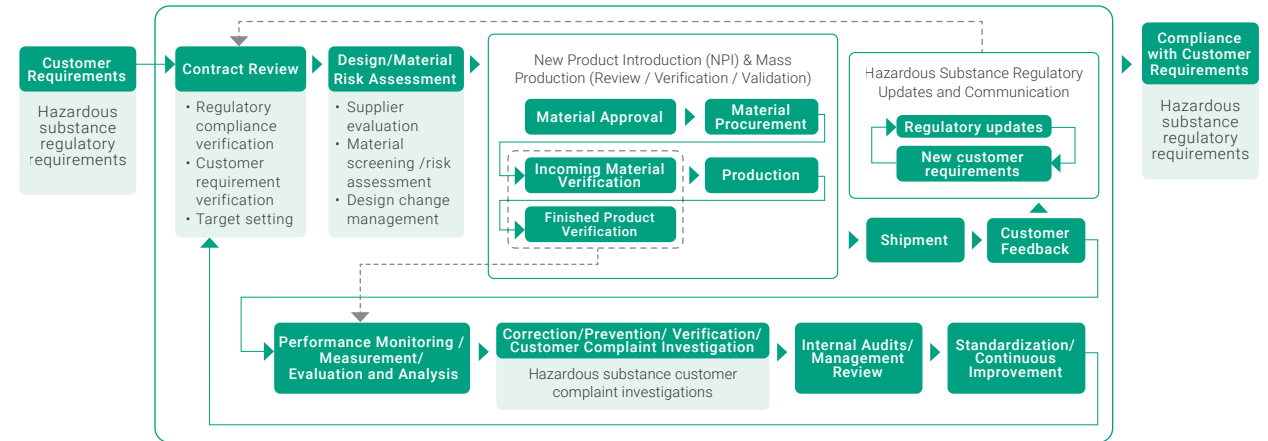
Kinpo Electronics has implemented IECQ QC 080000 and established a comprehensive hazardous substance (HS) process management system. The Company applies a systematic monitoring and control approach to track regulatory developments and integrates green product design into the product development process.

This system is supported by material inventories, restricted substance controls, and supplier management mechanisms, with annual third-party audits ensuring compliance and system effectiveness.



Hazardous Substances Free Policy and Regulatory Compliance

Hazardous Substance Management Process



Regulatory Monitoring and Risk Identification

The Company adopts a proactive and systematic approach to monitoring regulatory developments and managing hazardous substance risks. Regular reviews and structured risk assessments identify materials and substances that may pose product compliance risks.

RoHS Sunset Clause

The Company has established a comprehensive management mechanism covering the 10 hazardous substances regulated under the RoHS Directive, ensuring that 100% of shipped products comply with applicable concentration limits. In 2025, no customer returns were attributed to RoHS non-compliance.

RoHS exemption sunset clauses are managed through risk assessment, alternative material evaluation, and system-based controls. In 2025, reviews were completed for nine Annex III exemptions, and expired exemption items can no longer be selected in the system.

10 Restricted Hazardous Substances

- | | | |
|----------------|---|--------------------------------------|
| • Cadmium (Cd) | • Hexavalent Chromium (Cr ⁶⁺) | • Butyl Benzyl Phthalate (BBP) |
| • Lead (Pb) | • Polybrominated Biphenyls (PBBs) | • Diisobutyl Phthalate (DIBP) |
| • Mercury (Hg) | • Polybrominated Diphenyl Ethers (PBDEs) | • Bis(2-ethylhexyl) Phthalate (DEHP) |
| | • Dibutyl Phthalate (DBP) | |



REACH SVHC

The Company has established a version control and update activation mechanism for the REACH SVHC Candidate List. Following updates by the European Chemicals Agency (ECHA), supplier reassessments and product impact evaluations are promptly initiated to ensure ongoing alignment of the supply chain with the latest regulatory requirements.

Supply Chain Management

Kinpo Electronics has established a Green Product Management (GPM) system based on IEC 62474 to support hazardous substance data management across the supply chain. The system enables suppliers to upload material declarations and third-party test reports, with additional documentation, such as Safety Data Sheets (SDS) and Full Material Declarations (FMD), required as needed to facilitate efficient compliance reviews.

The Company applies a risk-based approach to material management and compliance, requiring valid and periodically updated third-party test reports for high-risk materials, while managing lower-risk materials through declaration-based controls.

GPM

Green Product Management System

System Features

- GPM customer ID in place of customer name
- Application of FMD (Full Material Disclosure) to customer specifications and compliance system initial review
- Multiple investigation methods to shorten recognition time
- Test report system card controller/ checking (including report maintenance and age setting)
- Common material HSF data sharing
- PLM Transfer of compliance results back to PLM



Digital and Intelligent Management

1. Green Product Management system (GPM)
2. Halogen-free Identification Codes
3. Green Design
4. Product Lifecycle Management system (PLM)

The Company has strengthened hazardous substance management through integrated digital systems, including the 4 tools above. These tools enable efficient material traceability, rapid identification of material attributes, and improved control over product development and compliance processes across the supply chain. Green design and manufacturing requirements are also embedded into product development to reduce environmental impacts and manage hazardous substance risks.

A cloud-based integration platform with third-party laboratories supports test data management. In 2025, AI and automation tools were introduced to enable automated data extraction and compliance verification, reducing manual effort and human error while enhancing operational efficiency.

Education and Training

Kinpo Electronics regularly monitors and evaluates international hazardous substance regulations and standards issued by the Responsible Minerals Initiative (RMI). Based on regulatory assessments, the Company provides annual training through the KINPO GROUP E-Learning platform to enhance employees' awareness of regulatory developments and strengthen professional capabilities in hazardous substance management. In 2025, a total of 2 training sessions were conducted.



E.06

Responsible Minerals Management

KINPO GROUP Responsible Minerals Commitment

As a member of the Responsible Business Alliance (RBA), Kinpo Electronics is committed to fulfilling its corporate social responsibility and respecting human rights. The Company closely monitors responsible minerals issues and conducts supply chain investigations to ensure that minerals including Tin (Sn), Tantalum (Ta), Tungsten (W), Gold (Au), Cobalt (Co), Mica, Copper (Cu), Graphite, Lithium (Li), and Nickel (Ni) are not sourced from mines located in Conflict-Affected and High-Risk Areas (CAHRAs).

Accordingly, the Company commits to complying with the RBA Code of Conduct, which covers labor, health and safety, environmental protection, ethics, and management systems, and strives to promote these principles throughout its supply chain. The Company also follows the OECD Due Diligence Guidance for Responsible Mineral Supply Chains and requires suppliers to disclose the sources of minerals used in products and components - such as Tantalum (Ta), Tin (Sn), Tungsten (W), Gold (Au), Cobalt (Co), Lithium (Li), Nickel (Ni), Copper (Cu), Mica, and Graphite

—through tools including the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT).

Suppliers are also required to ensure that the smelters or refiners used in the supply chain obtain “conflict-free” certification from internationally recognized organizations such as the Responsible Minerals Initiative (RMI), thereby fulfilling corporate citizenship responsibilities and promoting responsible mineral sourcing.



Third-party Audits and Validation

Procure exclusively from independent 100% third-party certified smelters or refiners.



Conflict-free Minerals

Ensure no prohibition of conflict-free minerals from the Democratic Republic of the Congo (DRC) and adjoining countries.



Suppliers Management

Communicate these requirements to suppliers and ensure their compliance.

Sn



Ta



W



Au



Co



Mica



Cu



Graphite



Li



Ni



※ The Responsible Minerals Commitment applies to all companies within the KINPO GROUP.



Responsible Minerals Due Diligence

Kinpo Electronics implements responsible mineral sourcing through a structured due diligence framework aligned with its Responsible Minerals Commitment. The Company conducts annual supply chain assessments using Responsible Minerals Initiative (RMI) reporting tools, including the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT), to trace mineral sources and verify that materials are not sourced from conflict-affected and high-risk areas (CAHRAs). All new suppliers are required to comply with responsible minerals requirements, including signing commitment declarations, to ensure consistent application of due diligence across the supply chain.

System-Driven Governance

To support these efforts, Kinpo has established responsible minerals management procedures and developed an RMI Responsible Minerals Investigation System, providing a structured and systematic platform for integrating supplier data, mineral source analysis, and due diligence records. The system enhances governance through automated screening, tracking, and follow-up mechanisms, while enabling timely communication of Responsible Business Alliance (RBA) policies and regulatory updates to suppliers. Based on this system-driven approach, the Company verifies supplier data and assesses smelter risks to identify and manage sourcing risks, strengthening supply chain oversight and transparency.

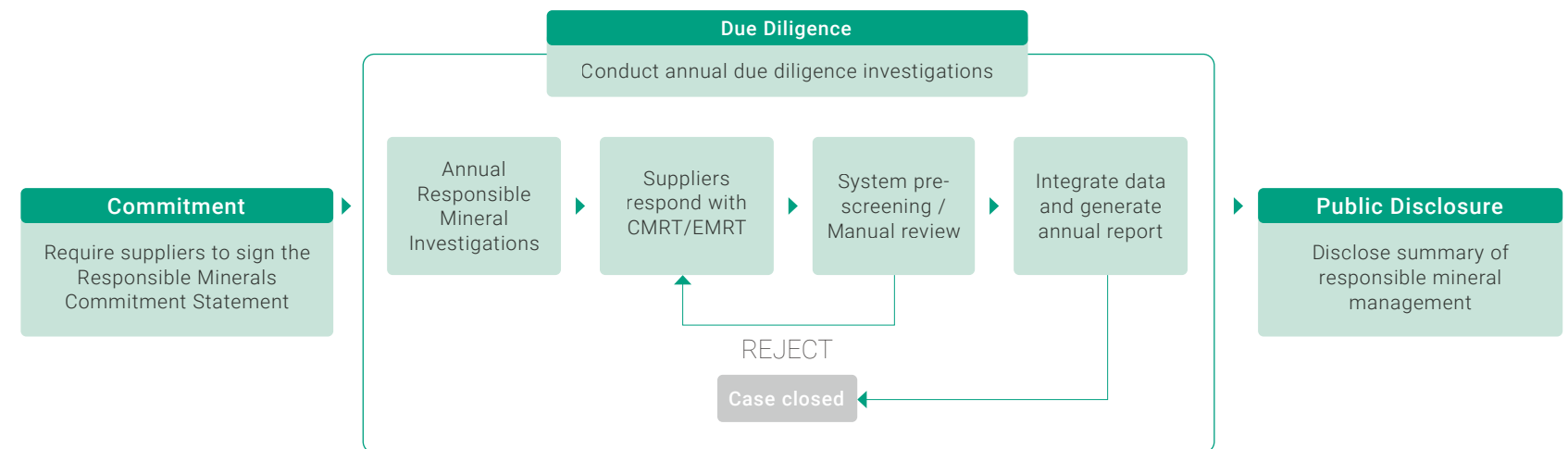
RMI Responsible Minerals Investigation System

System Features

- Group e-management reduces repetitive tasks.
- Automatically conducts initial review and reminder.
- Instantly publicity of important RMA updates.



Responsible Minerals Due Diligence Process





2025 Due Diligence Outcomes

In 2025, Kinpo Electronics conducted responsible mineral due diligence across 1,197 suppliers, covering 751 smelters and refiners, achieving a 100% completion rate with no instances of non-compliance with its Responsible Minerals Commitment. As part of its risk management approach, the Company engaged suppliers to verify the necessity of conflict mineral usage by customer requirements. Where such use was deemed non-essential, suppliers were required to discontinue sourcing, adopt alternative materials, and provide evidence demonstrating compliance with Responsible Business Alliance (RBA) conflict-free requirements. Where use was considered necessary, suppliers were required to submit phase-out plans or corrective action measures. Through these measures, Kinpo enhances supply chain transparency, mitigates sourcing risks, and ensures alignment with the RBA Code of Conduct.

Across **1,197** Suppliers
Covering due diligence
investigation

751 Smelters and Refiners
Conducted responsible
mineral due diligence

100%
Completion rate

0 Case
No instances of non-compliance

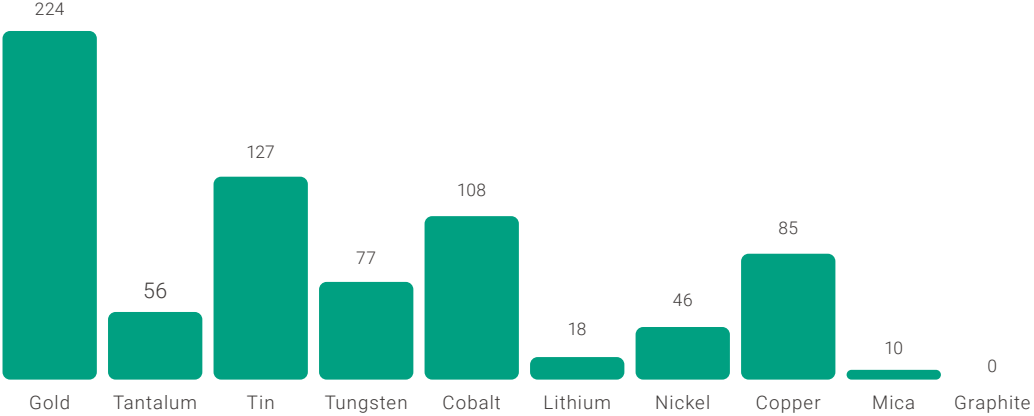
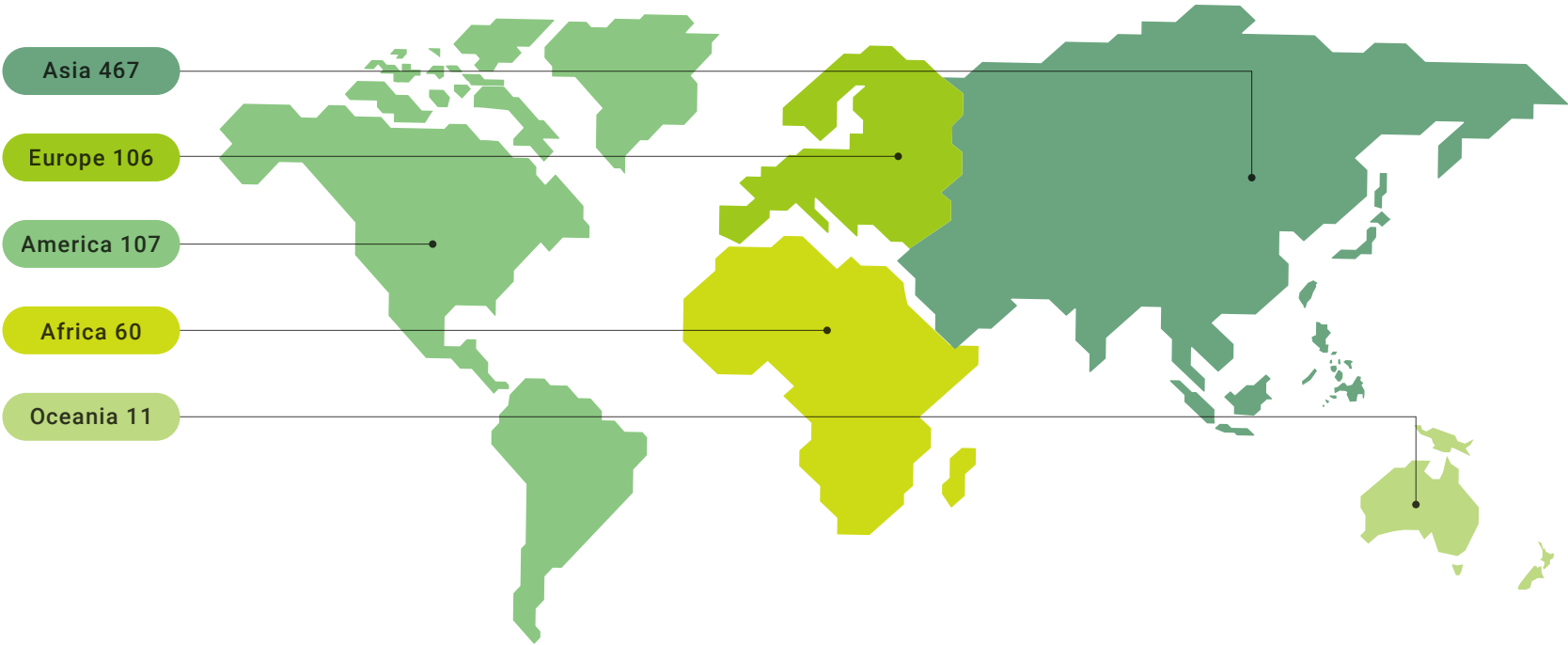


Responsible Mineral
Commitment Declaration



KINPO GROUP Responsible
Mineral Report

2025 Number and Geographic Distribution of Smelters and Refiners



Products Containing Minerals from Conflict-Affected and High-Risk Areas

	2024	2025
% of revenue generated from products containing minerals sourced from CAHRAs	49.82%	23.97%
% of revenue generated from products supplied by conflict-free suppliers	31.28%	19.12%



SOCIAL

Employee Wellbeing

- 051 S.01 Human Rights Protection
- 054 S.02 Human Resource Management
- 062 S.03 Compensation & Benefits
- 067 S.04 Employee Development
- 069 S.05 Employee Communication
- 071 S.06 Employee Health
- 077 S.07 Employee Engagement

Social Inclusion

- 079 S.08 Inclusive Development Strategy Blueprint
- 080 S.09 Performance in Inclusive Engagement
- 081 S.10 Action for Inclusion

Exemplary Actions



Fostering Employee Well-being and Inclusion - Kinpo Family Day

Kinpo Electronics hosted its annual Family Day on November 22 at Taipei Water Park, engaging employees and their families in a shared experience that reflects the Company's people-first culture and commitment to employee well-being.

In line with its sustainability approach, the event incorporated environmental and social elements. An eco-friendly DIY workshop promoted awareness of plastic reduction through hands-on activities, while a charity concert featuring employee performers and social welfare organizations supported disadvantaged groups and fostered social inclusion.

Supporting Local Revitalization and Advancing Sustainability - Shenkeng Tea Industry Revitalization Project

Kinpo Electronics invests in community development and cultural preservation through its "ESG Local Rooting Program". Since 2024, the Company has partnered with the Shenkeng District Farmers' Association to support the revitalization of the local tea industry. Initiatives include sponsoring tea production equipment, improving environmental conditions, and expanding market access, while promoting tea culture through collaborative programs that foster shared learning, co-creation, and sustainable local development.

Building on these efforts, Kinpo sources tea leaves from local farmers to produce "Shenkeng Kinpo Tea," supporting local livelihoods and strengthening regional industry value. This initiative reflects the Company's commitment to preserving local heritage while promoting sustainable development.



Empowering Young and Inspiring Future Changemakers

Kinpo Electronics regards youth empowerment as a key pillar of its social inclusion efforts and supports the development of children and young people through resource investment and collaborative initiatives. In 2025, the Company sponsored the achievement exhibition of the New Taipei Little Satellite Program, donating 1,000 DuPont tote bags and 1,000 sports water bottles to support disadvantaged children and families by providing access to community-based learning resources and ongoing engagement. In recognition of these efforts, the New Taipei City Government awarded the Company a certificate of appreciation for its contributions to youth development.

In addition, Kinpo participated in the AIESEC winter conference, providing 180 environmentally friendly water bottles and sharing its practices related to SDG 8 and SDG 11. Through engagement with young people, the Company aims to inspire future leaders with a global perspective to contribute to sustainability and drive positive social impact.

Advancing Cultural Engagement and Artistic Development

Culture is a key foundation of corporate sustainability. KINPO GROUP is committed to supporting the development of arts and creative industries and continues its longstanding investment in cultural initiatives, contributing to the growth of Taiwan's local arts sector.

In 2025, the Group invested more than NT\$4 million in cultural projects across Taiwan. These initiatives included establishing corporate art galleries, sponsoring film screenings, supporting artistic performances, and serving as the exclusive title sponsor of a jazz festival. Through these efforts, we continue to integrate art into both corporate culture and daily life, while encouraging employees to engage in and support arts-related initiatives.

(For the outcomes of the projects, please refer to [S.10 Action for Inclusion](#).)



Enhancing Cultural Engagement and Social Inclusion - Exclusive Title Sponsor of the Summer Jazz Festival

Kinpo Electronics served as the exclusive title sponsor of the National Theater and Concert Hall Summer Jazz Festival Orchestra "Cool Jazz", bringing together musicians from Taiwan, Japan, and the United States. The Company also supported the National Theater and Concert Hall's "Art Without Distance Program", inviting 30 students from Kinmen to access high-quality live performances and arts experiences. These initiatives promote cultural engagement and expand access to the arts for younger generations, reflecting Kinpo's commitment to social inclusion and arts education.

Expanding Arts Accessibility and Well-being for Older Adults - NTCH Arts Outreach 2.0

Kinpo Electronics supports the National Theater and Concert Hall's "Arts Outreach 2.0" initiative, extending performing arts into local communities to engage older adults. As part of this collaboration, 3 workshops focusing on performance, sound, and dance were delivered. The performance and sound workshops were held at service locations operated by the Shenkeng District Farmers' Association, while the dance workshop was conducted in partnership with the New Taipei City Department of Social Welfare at the Zhonghe Judong Community Development Association. These programs expand access to the arts for older adults while supporting self-expression, confidence, and mind-body well-being, reinforcing Kinpo's commitment to social inclusion and active aging.





Performance Highlights

_____ **Social** For more details, please refer to the [Kinpo Electronics ESG Official Website.](#)



Corporate Commitment

TAICCA
ESG for Culture Impact Awards
Resource Support Award



First-time Recipient

1111 Job Bank
Happy Enterprise Awards
Gold Award



For 5 Consecutive Years

Ministry of Health and Welfare
Badge of Accredited Healthy Workplace



Newborn Baby Support Program

Total of
NT\$1,122,000

NT\$66,000 per child
For 27 Babies

For 4 Consecutive Years
TALENT, in Taiwan
Sustainable Talent Action Alliance

36%

Percentage of Female
Managers Rose ↑ across Global Sties

Social Engagement

Total Investment in
Social Inclusion Initiatives

NT\$17,434,183

Cash Investment/Goods Donations/
Volunteer Investment

Investment in
Domestic Arts and Cultural Development

Over **NT\$4 Million**
For 2 Consecutive Years

Support Arts and Cultural Development

Benefited
12 tea farmers

Tea Production ↑
4,500 Catties

Local Revitalization
Revitalizing the Shenkeng Tea Industry

Children's Dreams Come True program

Total Donated
NT\$885,500

78 Staff as Sponsors | **37** Supported Children

Sustainable Food and Agriculture Education Program

Created
12,898 Working Hours

Created 205 Employment Opportunities
Produced 67,225 Eggs

Small Appliance Repair Campaign
Accumulated Outcomes

Repair Completion Rate
77%

Waste Reduction
476 kg

Carbon Reduction
4,171 KgCO₂e

Total
6,250 Meals

Provide Daily Lunchboxes for the Elderly

With New Taipei City Gonghao Charity Association



Employee Wellbeing

- 051 S.01 Human Rights Protection
- 054 S.02 Human Resource Management
- 062 S.03 Compensation & Benefits
- 067 S.04 Employee Development
- 069 S.05 Employee Communication
- 071 S.06 Employee Health
- 077 S.07 Employee Engagement





S.01

Human Rights Protection

Human Rights Policy

Kinpo is committed to complying with labor-related laws and regulations in all locations where it operates. With reference to the spirit and fundamental principles of human rights protection set forth in the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the United Nations Global Compact, and international labor conventions, and in accordance with the Responsible Business Alliance (RBA) Code of Conduct, Kinpo is committed to safeguarding the human rights of all persons, including regular employees, contract and temporary workers, and interns.

This Human Rights Policy applies to the Company, its domestic and overseas subsidiaries and other group-affiliated entities over which it exercises substantial control, as well as suppliers and business partners.

1. Prohibition of Discrimination and Harassment

Prohibit any unlawful discrimination based on race, nationality, color, age, pregnancy, sex, gender identity, sexual orientation, religion, disability, union membership, political affiliation, or any other legally protected status. Kinpo adopts a zero-tolerance policy toward all forms of discrimination, harassment, workplace bullying, and sexual harassment, and is committed to establishing a respectful, equal, inclusive,

safe, and friendly working environment, ensuring that all employees enjoy equal employment opportunities and equal treatment in equal pay for equal work and equal pay for work of equal value.

2. Prohibition of Child Labor

Prohibit the employment or use of persons under the age of 15, below the age for completion of compulsory education, or below the minimum employment age prescribed by the applicable country or region. Kinpo does not accept suppliers or contractors that use child labor.

3. Prohibition of Human Trafficking

Prohibit the use of forced, bonded (including debt-bonded), involuntary or exploitative prison labor, slavery, or trafficking in persons.

4. Prohibition of Forced Labor

Respect employees' freedom and ensure that workers have the right to freely resign or terminate their employment relationship at any time.

5. Fair Wages and Benefits

Provide employees with wages and benefits that meet or exceed the minimum requirements stipulated by applicable local laws and regulations, including compliance with minimum wage requirements, equal pay for equal work regardless of gender, payment of wages during statutory annual leave, limits on maximum working hours, prohibition of excessive overtime, and compliance with legally required minimum consultation or notification periods prior to large-scale layoffs, thereby safeguarding employees' statutory rights and benefits.

6. Freedom of Association and Collective Bargaining

Employees may freely associate in accordance with the laws and regulations of the countries where Kinpo operates and have the freedom to choose whether or not to join a labor union or employee organization. Kinpo also respects employees' right to collective bargaining and ensures that they can communicate with employers or management regarding working conditions without fear, retaliation, threats, or harassment.

7. Diverse and Inclusive Workplace

Protect the labor rights of vulnerable groups, including indigenous peoples, women, migrant workers, contract workers, and persons with disabilities.

8. Healthy, Safe, and Respectful Workplace

Provide a safe, healthy, and harassment-free workplace environment.

9.Safeguarding Employees' Physical and Mental Well-being

Provide a safe, healthy, respectful, inclusive, and harassment-free working environment. Prohibit all forms of sexual harassment, non-sexual harassment, workplace bullying, verbal, physical, psychological, and other unlawful harassment, and implement preventive measures, awareness programs, education and training, complaint mechanisms, investigations, corrective actions, and disciplinary measures to safeguard the personal dignity and employment rights of all personnel.

10.Maintaining Open Communication Channels

Establish an open management approach and communication environment that encourages employees to express their opinions honestly and openly.

11.Respect for Privacy

Ensure that the collection and use of personal data comply with applicable legal and regulatory requirements.

12.Continuous Improvement

Regularly review and assess relevant risks and effectiveness, and optimize management measures.

Kinpo is committed to creating a respectful, diverse, equal, inclusive, safe, and healthy working environment and to eliminating all forms of unlawful discrimination and harassment, including sexual harassment, non-sexual harassment, and workplace bullying. Through education and training, risk prevention, complaint and reporting mechanisms, investigations and case handling, corrective actions, improvements, and disciplinary mechanisms, Kinpo implements human rights protection and its zero-tolerance policy, and continuously fosters a friendly and trusted working environment.

In 2025, no incidents related to child labor, forced labor, labor disputes, discrimination, gender equality violations, harassment, or other human rights violations were identified.



Human Rights Due Diligence

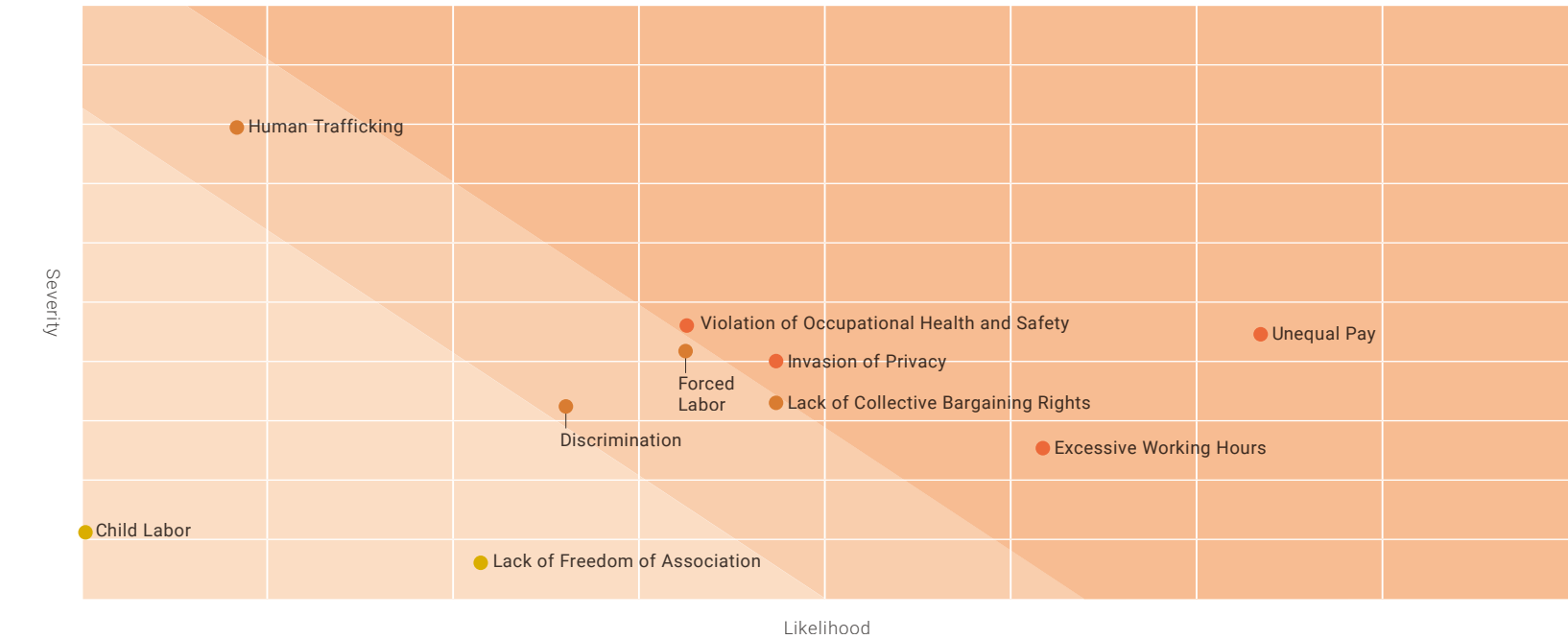
In 2025, Kinpo conducted a Group-wide human rights due diligence assessment. The survey scope covered our own operating sites, value chain activities, other business-related activities, and new business relationships (including mergers, acquisitions, and investments). Potential human rights issues and high-risk topics identified through the risk mapping process were regularly assessed and monitored.

Human Rights Due Diligence Process

By internationally recognized human rights standards, the Company identified actual and potential human rights impacts across its value chain, industry practices, and operating environment. A human rights assessment questionnaire was developed to evaluate the likelihood/probability, scale, scope, and remediability of identified issues. Based on stakeholder responses, a Human Rights Risk Matrix was established to assess and prioritize risks, with mitigation and remediation measures implemented and monitored for high-risk issues.



Human Rights Risk Matrix



Human Rights Due Diligence Results

The Company conducted human rights risk identification and impact assessments covering employees at headquarters and overseas operating sites, local communities, and vulnerable groups (including persons with disabilities and foreign nationals). The assessment achieved 100% coverage of operating sites and collected 759 valid responses.

The assessment identified 10 key human rights issues, including forced labor, human trafficking, child labor, freedom of association, collective bargaining rights, discrimination, occupational health and safety, privacy rights, working hours, and equal pay for equal work. The results indicated that no significant human rights risks were identified, with an overall risk identification rate of 0%.



Mitigation and Remediation Measures for Human Rights Risks

Kinpo has established mitigation and remediation mechanisms for potential human rights risks. Based on the Human Rights Risk Matrix, corresponding management measures have been implemented for identified risk areas, including equal pay, working hours, privacy rights, and occupational health and safety. These measures are regularly reviewed and monitored to prevent human rights impacts and support continuous improvement.



Material Human Rights Risk Issue	Mitigation Measures	Remediation Measures
Unequal Pay	- Adhere to the principles of “equal pay for equal work” and “equal pay for work of equal value,” establish compensation management policies, and implement a competency- and performance-based compensation system. - Regularly reference external market salary survey data to establish salary ranges and incentive programs, and use these as the basis for salary adjustments and bonus distributions to ensure fair compensation and compliance with local regulations. - Fully safeguard employees’ legal rights to minimum wages, overtime pay, holiday bonuses, and social insurance, while promoting compensation fairness through employee profit-sharing, performance bonuses, pensions, supplementary insurance, and other programs. - To reduce wage gap caused by gender or other biases, implement performance-based promotion and reward systems whereby compensation and benefits are unaffected by gender, marital status, nationality, or religion.	Adjustments and corrective actions are implemented through labor-management meetings, grievance channels, and routine compensation reviews to address identified issues promptly while enhancing compensation transparency and internal fairness. Coverage of Mitigation and Remediation Measures: 100%
Excessive Working Hours	- Offer reasonable and flexible working hours. - Set standard working hours and overtime limits in accordance with local labor laws, implement flexible work schedule system, and provide shuttle bus services and overtime transportation arrangements to reduce commuting and overtime burdens. Night-shift employees receive additional allowances to compensate for the physiological toll. - To support employee well-being, we offer annual health check-ups, night shift-specific screenings, on-site medical consultations, psychological counseling, wellness seminars, and stress-relief programs. - Abnormal working hour patterns are monitored and reported by HR via the internal HR system for timely intervention and workload adjustments.	Transparent grievance and working hour monitoring mechanisms are in place. In cases of overtime calculation errors or excessive working hours without proper rest, employees may report through HR to obtain compensatory leave or overtime pay. Coverage of Mitigation and Remediation Measures: 100%
Invasion of Privacy	- Implement comprehensive information security governance framework to protect personal data and corporate confidentiality. - Measures includes endpoint device management systems, network traffic analysis, firewalls and APT protection, data loss prevention (DLP), vulnerability scanning, and phishing simulations. Regular cybersecurity training and drills are conducted to ensure legal compliance in data handling and storage. - All new employees are required to complete personal data protection and cybersecurity courses and sign confidentiality agreements. Authorization controls and approval procedures are established for data access, internal sharing, and external transmission to effectively prevent data misuse and unauthorized disclosure.	The Company has implemented an incident reporting and response mechanism for data breaches. In the event of a breach, notification, investigation, and disclosure procedures will be initiated. Affected individuals will be informed, and the company will conduct corrective actions and provide compensation as required by law. Coverage of Mitigation and Remediation Measures: 100%
Violations of Occupational Health and Safety	- Implement the ISO 45001 Occupational Health and Safety Management System to establish standardized processes for risk identification, control, and supervision. - All new employees are required to complete basic occupational safety and health training and participate in regular fire drill, first aid, equipment handling, and chemical safety courses. - In addition to training, routine safety inspections, risk assessments, and emergency drills are conducted. On-site labeling, ventilation, and lighting systems are continuously improved. - To promote a preventive safety culture, health check-ups, medical consultations, sports competitions, and nutrition programs are offered to all employees.	- The Company follows the Accident Investigation and Occupational Injury Management Procedure. When incident occurs, an investigation and reporting process is immediately triggered to analyze root causes and implement corrective actions. Based on the nature of the incident, the company provides relevant labor insurance benefits, medical assistance, and return-to-work support. Additional support may include psychological counseling and job reassignment. - On-site nurses and first responders are also available to provide immediate care during emergencies. Coverage of Mitigation and Remediation Measures: 100%

※ All mitigation and remediation measures apply to KINPO GROUP sites worldwide.



S.02

Human Resource Management

Human Resource Management Policy

Kinpo Electronics respects the uniqueness of every employee and regards people as strategic resources that create organizational advantages. The Company balances both human-centered and systematic management approaches, treating all employees fairly and equitably. Appropriate communication channels are established to provide employees with opportunities to express their opinions and concerns. In addition, we continuously strive to promote a balance between employees’ work and quality of life, creating an equal and harmonious working environment where employees can fully utilize their strengths in suitable positions. The Company’s human resource policies are as follows:

Employment:

We assess the human resource needs of the organization and conduct internal and external selection in an open, fair and equitable manner to select like-minded people to join the Company and realize the concept of “the right person for the right position”. Managerial vacancies are primarily filled through internal promotion, and an internal transfer mechanism is in place to allow employees to apply their strengths in suitable roles.

Training and Development

Through a wide range of learning tools and a robust training and development system, we strengthen employees’ willingness and ability to work, enhance their personal performance to achieve corporate goals.

Compensation and Benefits

We offer compensation and benefits that are fair externally, internally and personally based on market trends and operational considerations.

Employee Relations

We provide quality labor conditions, working environment, communication channels, and employee assistance and foster a quality corporate culture to align employee goals with organizational goals, enhance employee happiness and create maximum benefits for employees and employers.

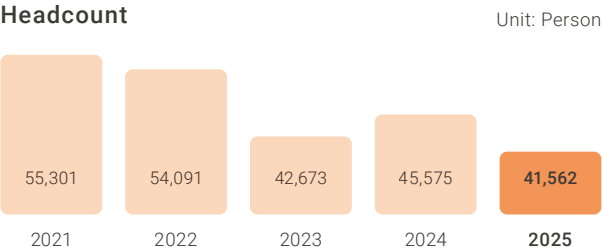
Workforce Profile and Diversity

Kinpo Electronics is headquartered in Taiwan and operates manufacturing facilities in China, Thailand, the Philippines, Brazil, Mexico, Malaysia, the United States, Singapore, and South Korea. Workforce requirements are assessed annually by headquarters and overseas sites based on operational plans and are implemented upon approval of the annual workforce plan.

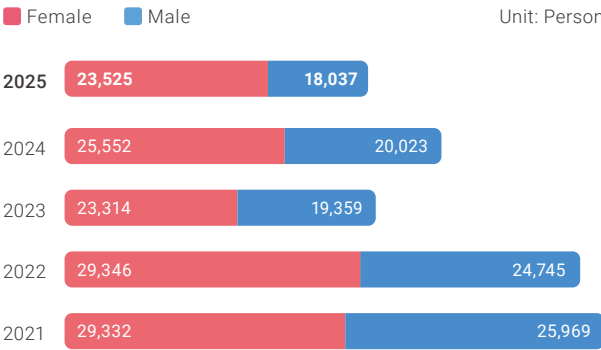
To support talent sustainability and workforce diversity, the Group established 2025 diversity targets, with women accounting for more than 40% of the total workforce and more than 30% of managerial positions.

(For detailed workforce data and employee demographics, please refer to [Appendix - Social Inclusion Indicators](#).)

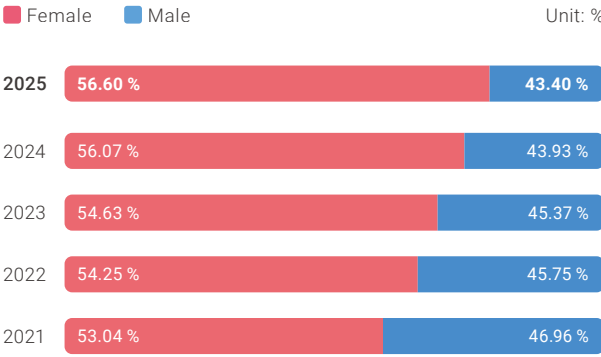
Workforce Trends



Total Number of Staff Employed over the Years (by Gender)



Percentage of Staff Employed over the Years (by Gender)

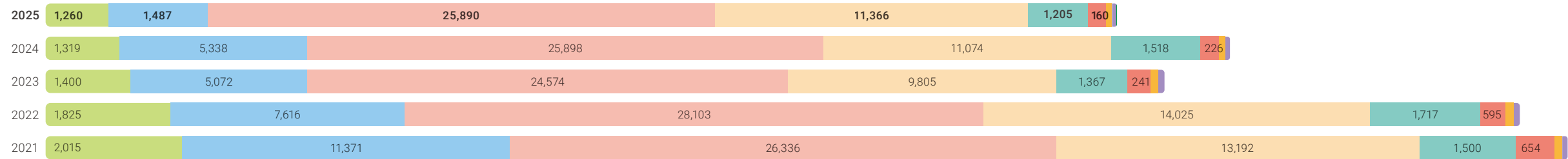




Total Number of Staff Employed over the Years (by Business Location)

Unit: Person

Taiwan HQ China Thailand Philippines Brazil Mexico Malaysia USA Singapore

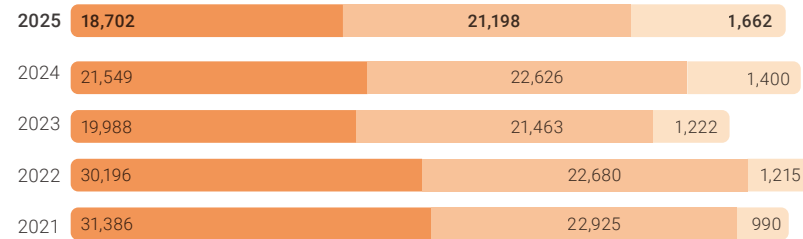


※ In 2025, each Group operating site adjusted workforce recruitment based on actual operational requirements.

Total Number of Staff Employed over the Years (by Age)

Unit: Person

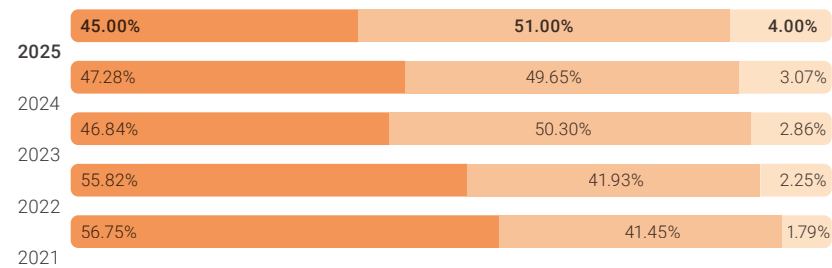
Under 30 years old 31-50 years old Over 50 years old



Percentage of Staff Employed over the Years (by Age)

Under 30 years old 31-50 years old Over 50 years old

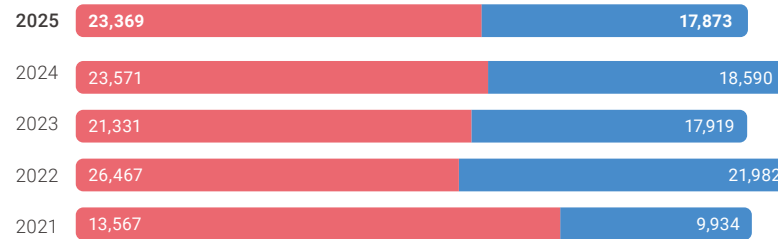
Unit: %



Permanent Workers (Non-fixed Term)

Unit: Person

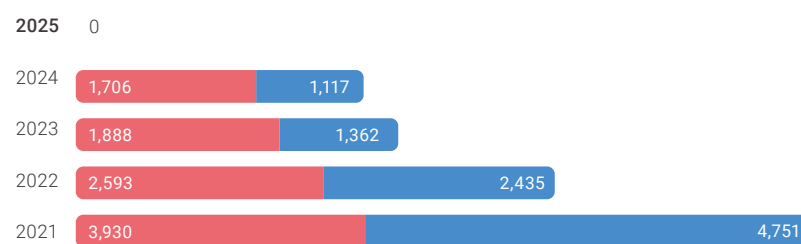
Female Male



Workers without Guaranteed Hours

Unit: Person

Female Male

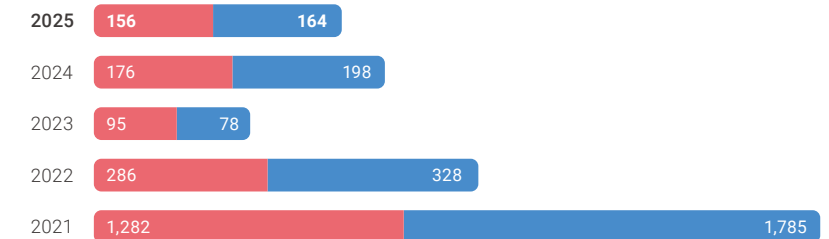


※ KINPO GROUP only had dispatched workers at Chinese sites. Since 2025, the Chinese sites have undergone organizational restructuring, and no guaranteed or agency workers will be employed in the future.

Temporary Workers (Fixed-term Contract)

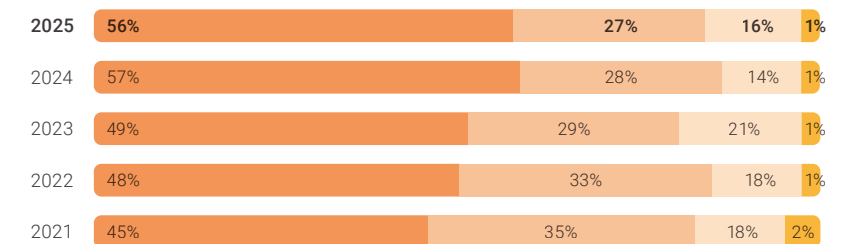
Unit: Person

Female Male



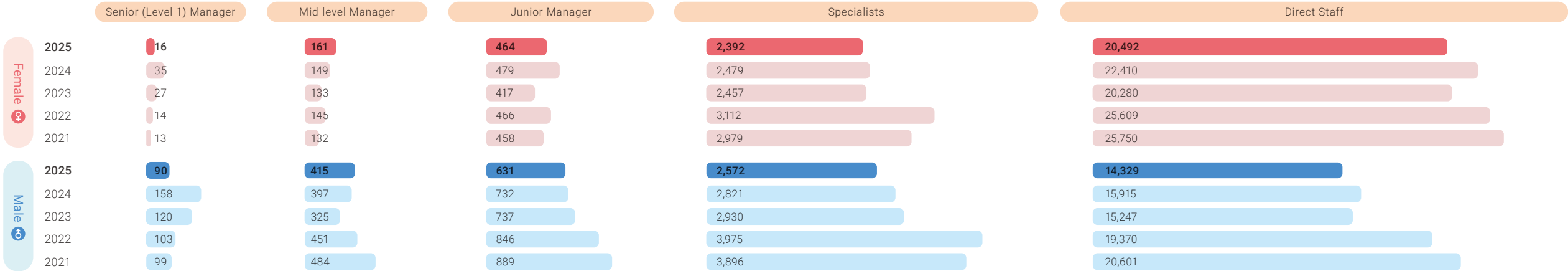
Group Staff Education over the Years

Below high school High school Bachelor Master and above

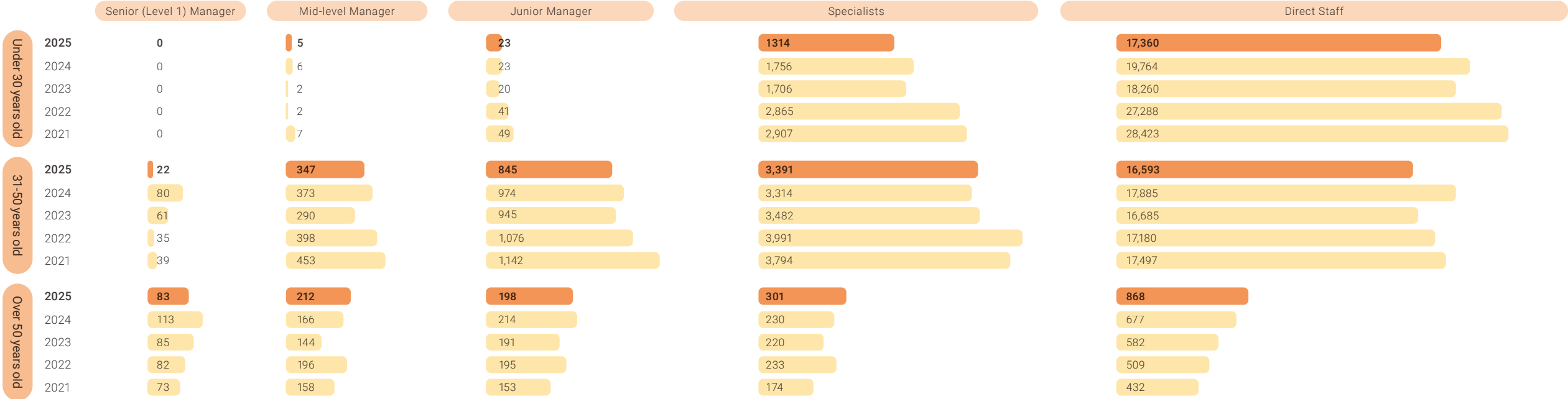




Number of Staff by Position over the Years (by Gender) Unit: Person



Number of Staff by Position over the Years (by Age) Unit: Person





Inclusive Employment of Persons with Disabilities

To support inclusive employment and equal opportunities, Kinpo actively employs persons with disabilities and provides appropriate job assignments based on individual capabilities and job requirements. The headquarters also collaborates with the Eden Social Welfare Foundation to employ visually impaired massage therapists who provide employee wellness services.

In 2025, the headquarters fulfilled its statutory employment requirements by employing 9 persons with disabilities, including 3 with moderate disabilities and 6 with severe or profound disabilities, across functions such as administration, research and development, information technology, and cost analysis. Overseas sites employed a total of 138 persons with disabilities, primarily supporting assembly and manufacturing operations. Job assignments were arranged according to disability classifications and individual physical conditions to promote workplace inclusion and sustainable employment.

Headquarters Recruitment Costs

	2021	2022	2023	2024	2025
Recruitment Costs (NTD)	10,698,230	8,389,658	5,345,853	5,288,354	4,700,463
New Employees (Person)	240	202	70	113	123
Average Recruitment Cost per Person (NTD)	44,576	41,533	76,369	46,800	38,215

Talent Recruitment and Onboarding

The Company develops annual recruitment plans based on workforce requirements and business needs. The headquarters and overseas sites recruit talent according to their operational needs and workforce plans. New employees receive onboarding and job-specific training to facilitate their integration into the workplace and support effective job performance.

Exit interviews are conducted to understand the reasons for employee turnover and identify opportunities to continuously improve talent management practices.

Talent Acquisition Principles

Kinpo believes that talent is its most valuable asset. The Company is committed to providing equal employment opportunities, attracting diverse talent through inclusive recruitment practices, and fostering a workplace where employees can develop their potential and contribute to sustainable business growth.

Policies and Commitments

The Company is committed to upholding labor rights and internationally recognized human rights standards across all operating locations. A dedicated unit oversees human rights and labor-related matters, ensuring compliance with applicable laws and safeguarding employee rights. Equal employment opportunities are provided through fair and non-discriminatory employment practices, supported by fair compensation, comprehensive benefits, talent development programs, and employee care initiatives.

Goals

Short-term goals

- Foster an inclusive workplace and maintain an employee retention rate above 70%
- Strengthen employee care and enhance compensation and benefits programs.

Medium and long-term goals

- Further enhance performance and rewards management.
- Uphold labor and human rights across all operating locations, maintaining a workplace free from discrimination and human rights violations.
- Promote employee health, well-being, and flexible benefits.

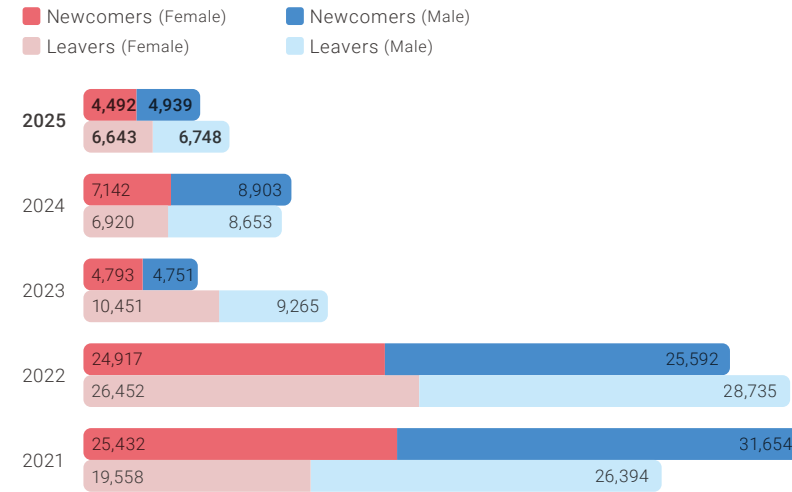


Workforce Movement Analysis

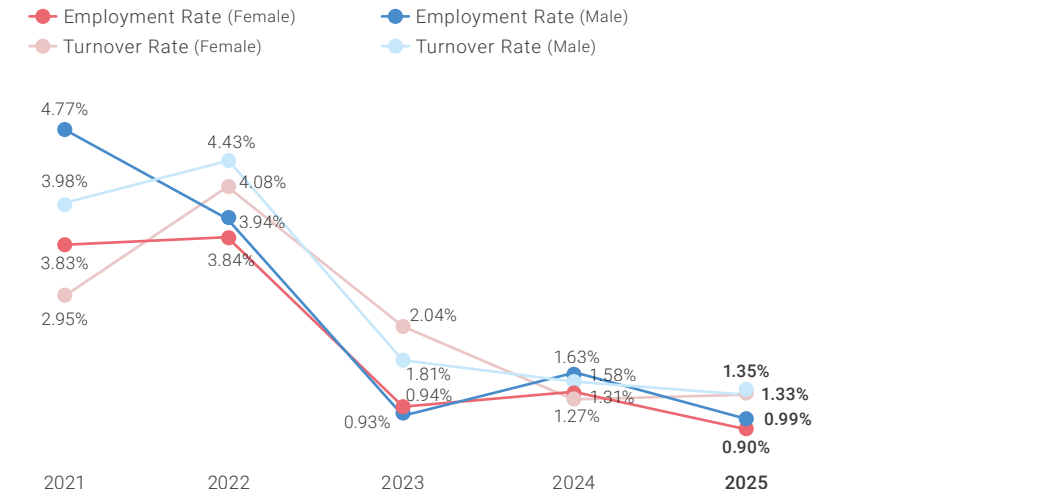
A review of new hire and turnover rates across all sites over the past 5 years shows that hiring and turnover levels fluctuated significantly in 2023 due to the economic downturn and workforce adjustments made in response to operating conditions. As economic conditions gradually stabilized in 2024, both hiring and turnover trends became more stable. In 2025, changes in the Group's business strategy led to the closure of the Chang'an Plant, Dongguan Precision Plant, Yueyang Optoelectronics Plant, and Yueyang Precision Plant in China, resulting in significant differences between new hire and turnover figures.

(For new hire, turnover, and absenteeism data, please refer to [Appendix - Social Inclusion Indicators](#).)

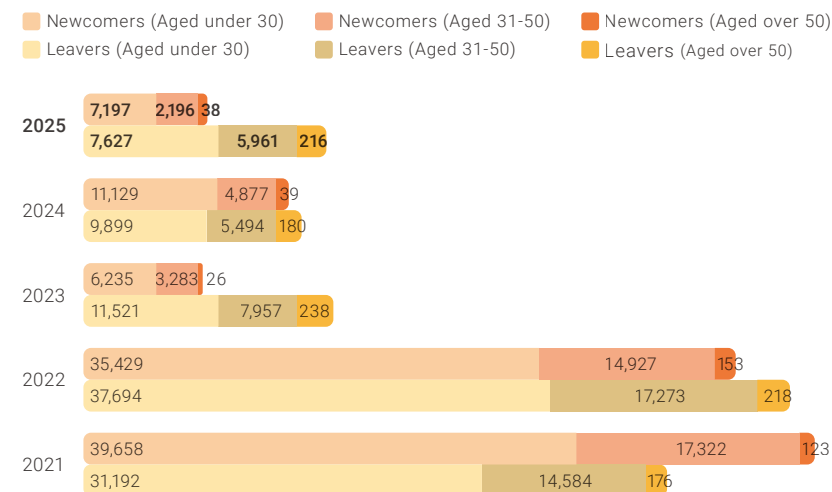
Number of Newcomers and Leavers over the Years (by Gender) Unit: Person



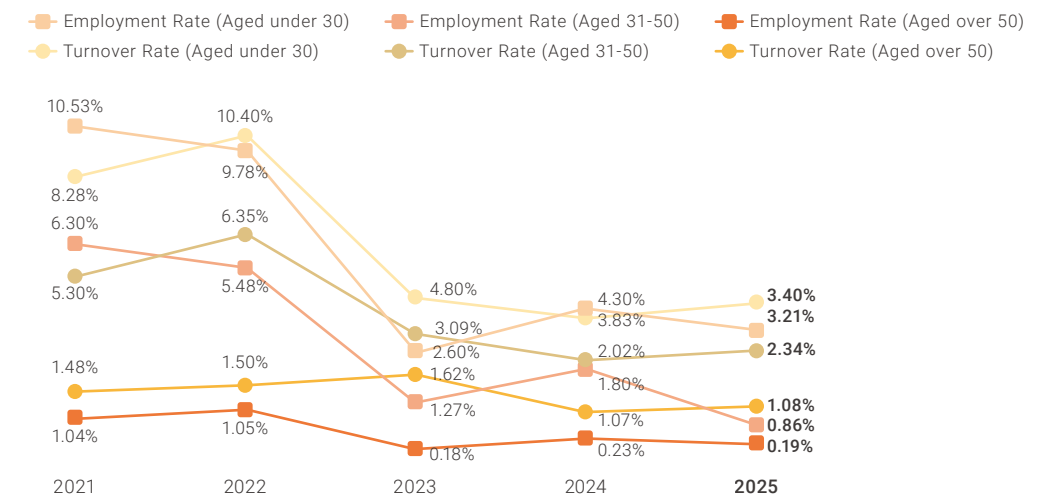
Employment Rate and Turnover Rate over the Years (by Gender) Unit: %



Number of Newcomers and Leavers over the Years (by Age) Unit: Person



Employment Rate and Turnover Rate over the Years (by Age) Unit: %

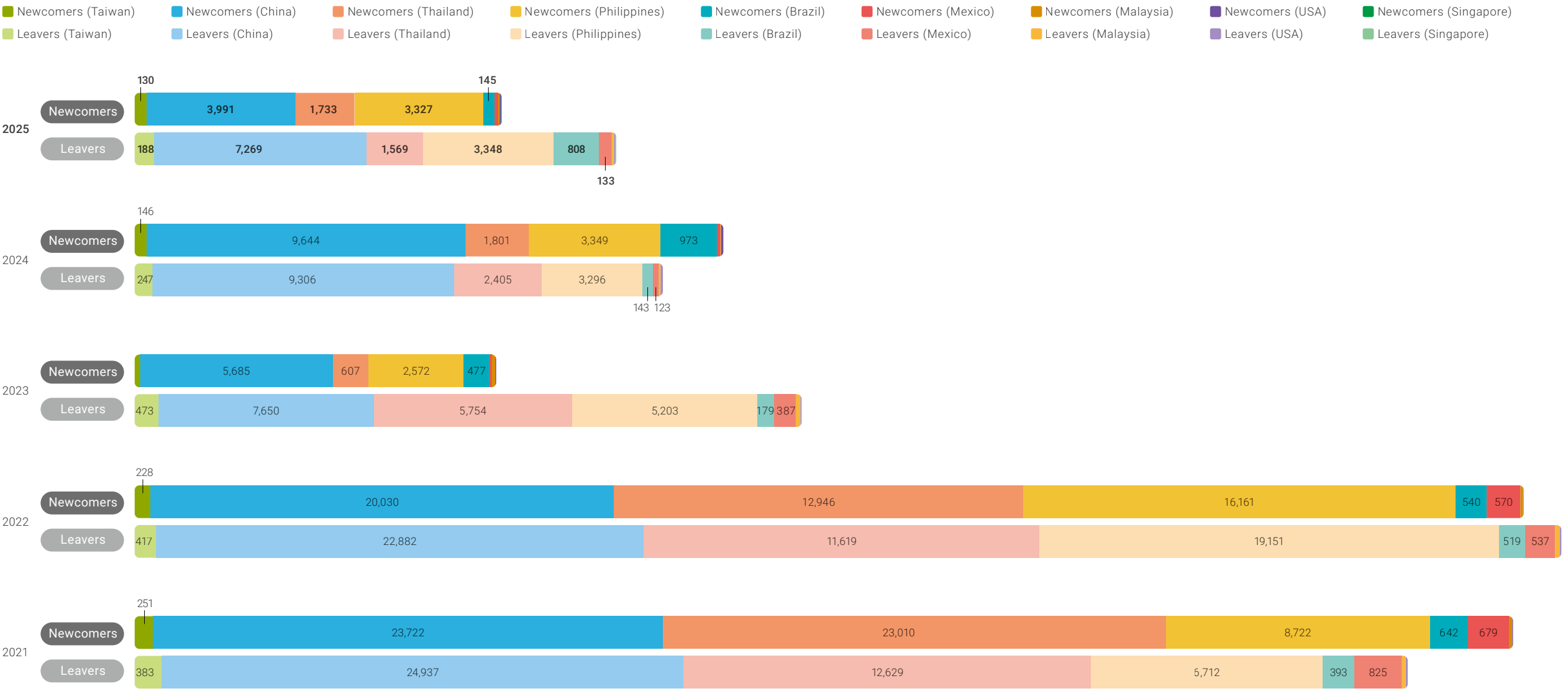


※ 1. Employment rate is the 12-month average of the total number of newcomers/annual average.
2. Turnover rate is the 12-month average of the total number of leavers/annual average.



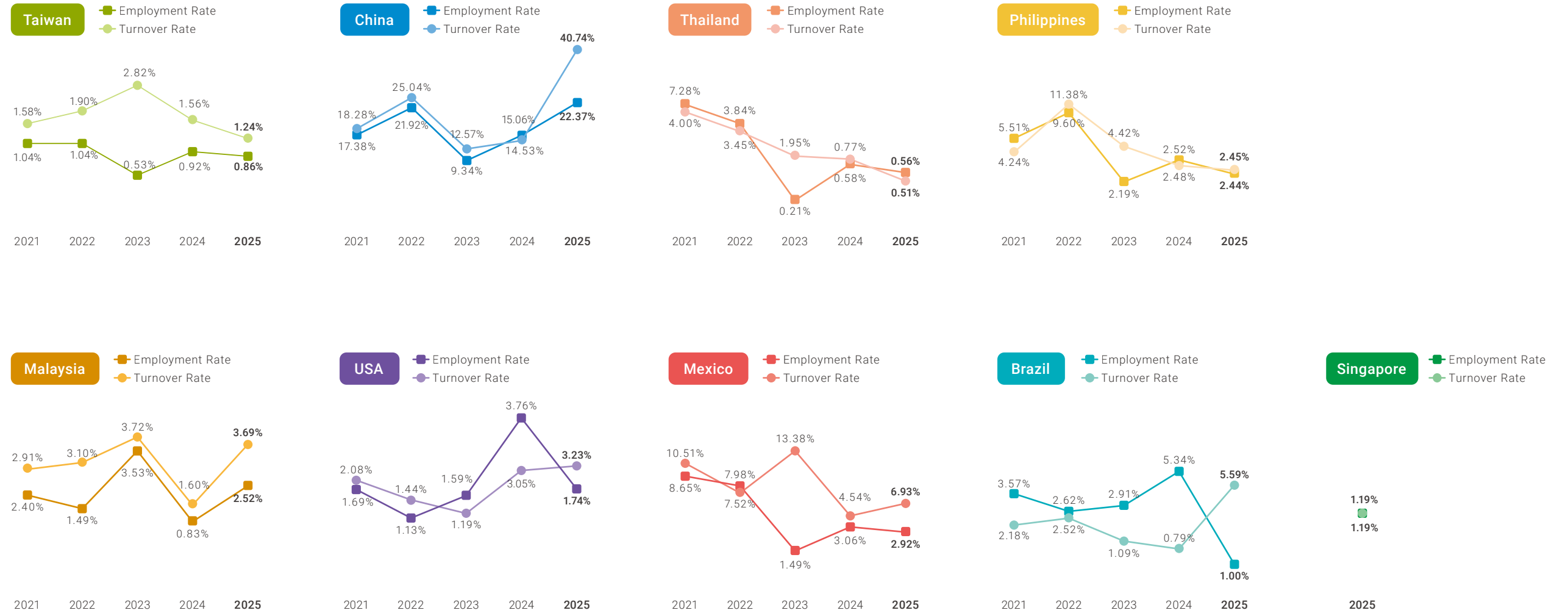
Number of Newcomers and Leavers over the Years (by Operating Location)

Unit: Person



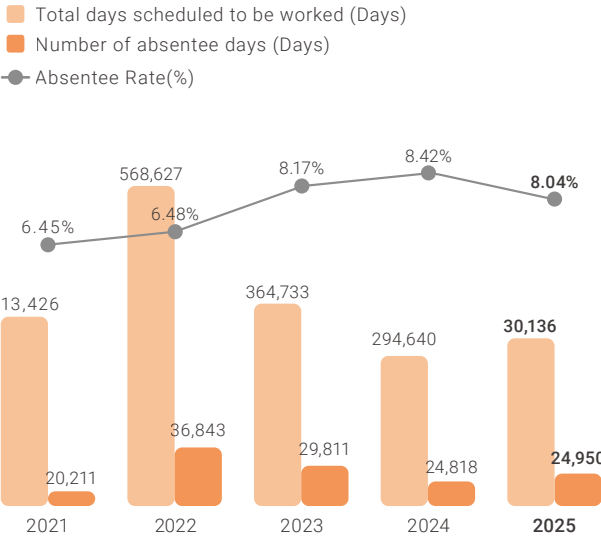


Employment Rate and Turnover Rate over the Years (by Operating Location) Unit: %





Employee Absenteeism Statistics over the Years (in Headquarters)



Promotion Mechanism

The Company has established a structured promotion mechanism to recognize employee performance, support career development, and maximize individual potential. Through transparent promotion opportunities, career development pathways, and talent development programs, employees are encouraged to enhance their professional and leadership capabilities while preparing for future career advancement. These efforts strengthen the talent pipeline, enhance organizational competitiveness, and support long-term sustainable development.

Performance Evaluation Process (Excluding New Hires)



Performance Management and Internal Mobility

The Company has established the Employee Performance Appraisal Management Regulations and conducts semiannual multi-dimensional performance evaluations to support promotion, training, compensation adjustments, and incentive programs. If there are other matters to be discussed after the performance evaluation, communication on the implementation status will be conducted periodically. Evaluation criteria include job performance, professional competencies, innovation, and teamwork.

Since 2024, sustainability performance and risk management have also been incorporated into the evaluation framework, while financial and strategic indicators are included in the assessments of the President and senior executives. Department managers provide performance feedback and development guidance based on individual and team performance outcomes (team-based performance appraisal).

(For the linkage between senior executive incentives and sustainability performance, please refer to [G.02 Corporate Governance](#).)

To support talent development and organizational flexibility, employees may apply for internal transfers based on organizational needs, individual qualifications, and career development objectives. Job rotation opportunities are also provided to cultivate cross-functional capabilities and support the development of well-rounded talent.

S.03

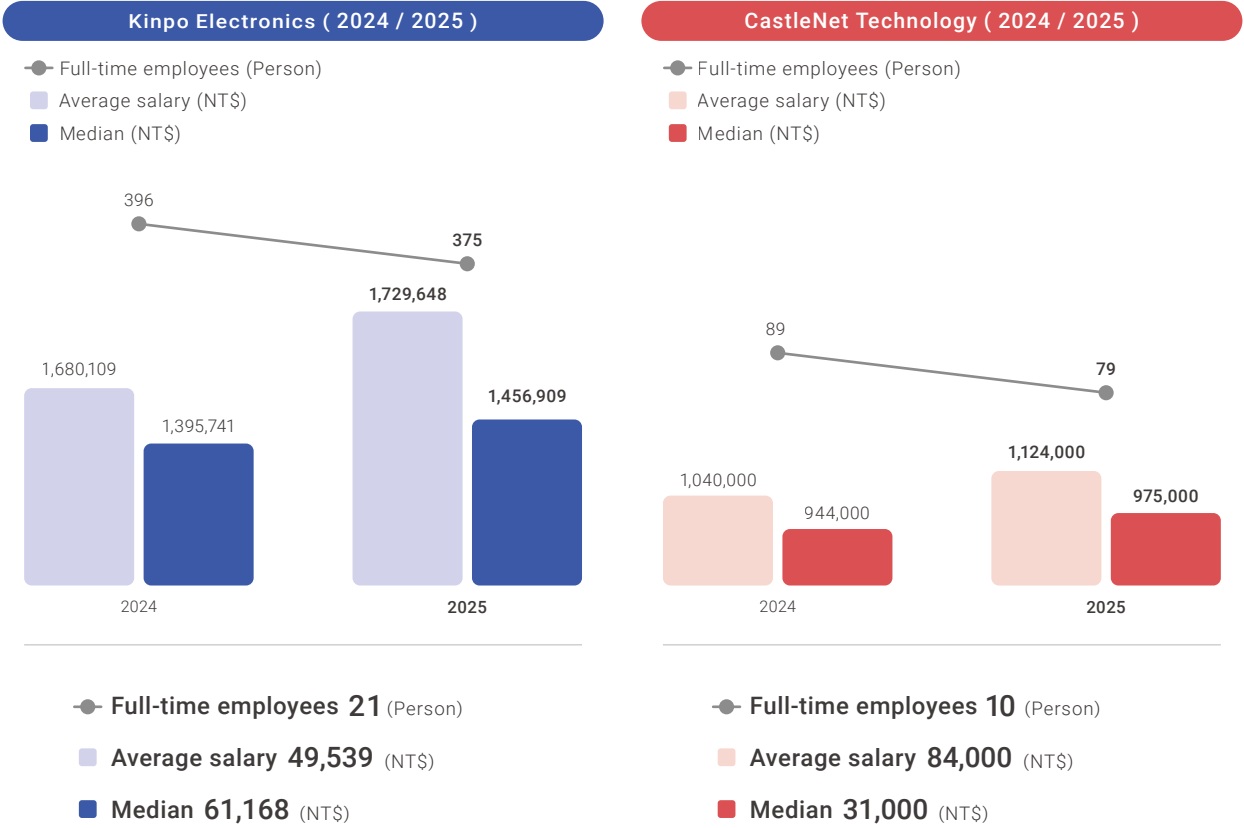
Compensation & Benefits

Compensation and Rewards

The Company has established Compensation Management Regulations that link performance evaluations with incentive mechanisms. Year-end bonuses are awarded based on operating results and individual performance, allowing employees to share in the Company's achievements. In addition to statutory insurance and retirement benefits, a range of employee welfare programs is provided to enhance employee engagement and retention.

According to salary information disclosed by Taiwan Stock Exchange requirements, both the average and median employee salaries increased in 2024 due to improved profitability. In 2025, the average salary adjustment rate reached 4.17%, contributing to an overall increase in employee compensation. Kinpo remained a constituent of the Taiwan High Compensation 100 Index in 2025, reflecting the Company's competitiveness in attracting and retaining talent.

Full-Year Average and Median Salary Comparison



※ 2025 CEO-to-Employee Pay Ratio: Median salary ratio: 34.32; Average salary ratio: 28.91.

※ Disclosure path for salary information of full-time non-managerial employees: Market Observation Post System (MOPS) > Consolidated Statements > Corporate Governance > Employee Benefits and Compensation Statistics > Salary Information for Full-Time Non-Managerial Employees.





Analysis of Gender Pay

The Company analyzes compensation differences between male and female employees within the same job grade, using the average compensation of male employees as the benchmark (1.0). The results indicate that differences are primarily attributable to variations in job distribution and years of service, with no evidence of unequal pay for equal work. The Company continues to promote pay equity through regular compensation reviews, female talent development initiatives, and family-friendly workplace policies.

Gender Pay Indicators	Kinpo Electronics		CastleNet Technology	
	Male	Female	Male	Female
Mean gender pay gap	1.00	0.80	1.00	0.67
Median gender pay gap	1.00	0.80	1.00	0.99
Mean bonus gap	1.00	0.85	1.00	0.65
Median bonus gap	1.00	0.74	1.00	0.98

※ According to statistics published by Taiwan's Directorate-General of Budget, Accounting and Statistics (DGBAS), the gender pay gap in the electronic components manufacturing industry was 42.7% in 2025. The Company's gender pay gap remained below the industry average.

※ Differences among job grades are mainly attributable to workforce composition, job distribution, and years of service. No evidence of unequal pay for equal work was identified.

Labor Commitment and Living Wage

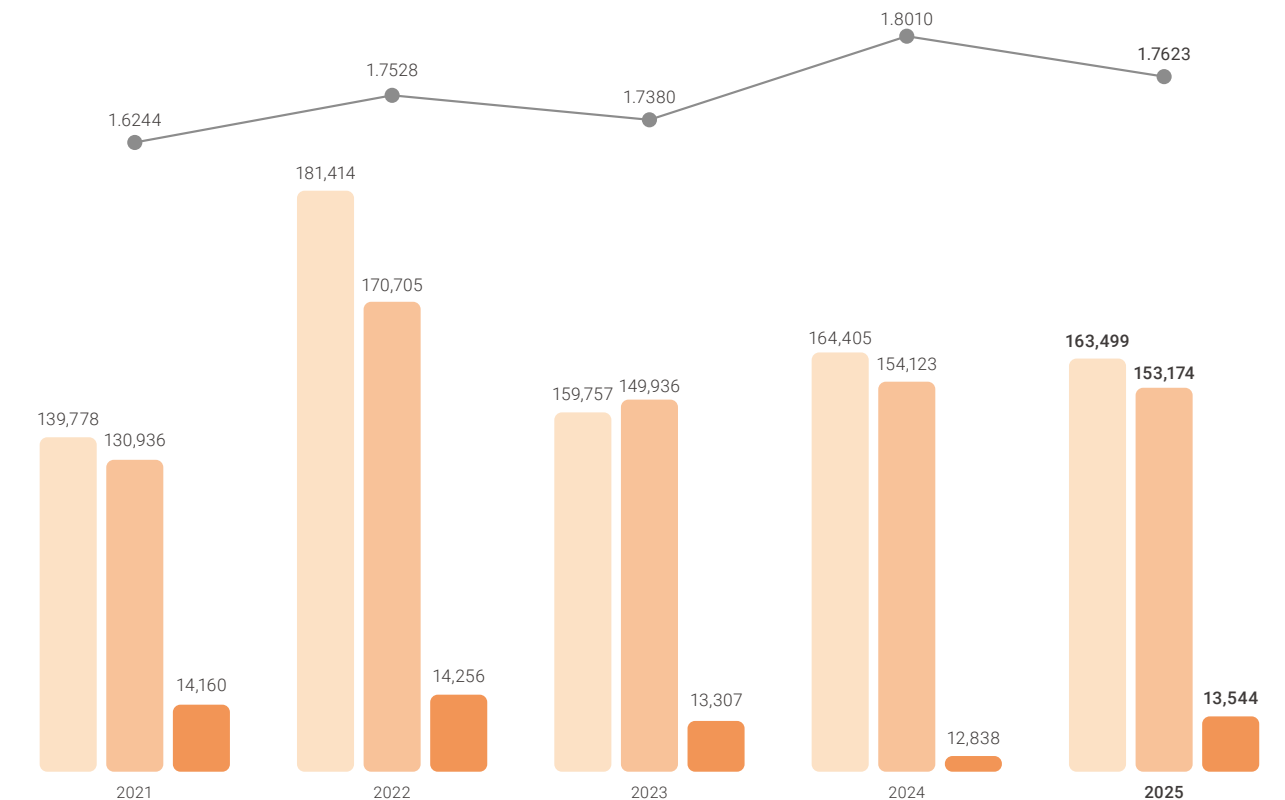
The Company respects employee rights and safeguards freedom of assembly, association, and collective bargaining. Forced labor, child labor, discrimination, and other human rights violations are strictly prohibited. These principles cover the Company's operations, contractors, and business partners. Relevant measures include working hour controls, such as setting a maximum weekly working hours and confirming monthly overtime hours by the Labor Standards Act, reducing overtime or excessive working hours, ensuring that employees can apply for overtime pay based on actual working hours without affecting performance, ensuring equal pay by gender, and providing paid annual leave by the Labor Standards Act. Salaries are adjusted annually based on industry salary levels and price index fluctuations. In the event of layoffs, notification will be provided by the Labor Standards Act, and consultation and assistance will be offered.

To support employee well-being and living wage considerations, the headquarters provides transportation and meal subsidies, while employee shuttle bus services and cafeterias are available at the headquarters and selected sites. Housing subsidies are also provided to eligible expatriate employees. Through these measures, the Company continues to enhance employee well-being and support a decent standard of living.

(For applicable sites and related benefit programs, please refer to [S.03 Compensation & Benefits - Better-than-Statutory Benefits](#).)

Human Capital Return on Investment (ROI)

- Total Revenue (A) (NT\$ million)
- Total Operating Expenses (B) (NT\$ million)
- Total Employee-related Expenses (C) (NT\$ million)
- Human Capital Investment ROI



※ $ROI = [A - (B - C)] / C$



Better-than-Statutory Benefits

Bonuses

Item	Plant	Content
Employee Remuneration/ Bonus	HQ/Mexico/Brazil	Payments are based on the Company's annual operating status and individual performance.
Employee Stock Option Certificates	HQ	Benefits based on individual performance.
KPI Performance Bonus	HQ	Payments based on individual performance.
Language Learning Bonus	HQ/Thailand	HQ employees receive a 2-year bonus for passing language proficiency exams. Employees in Thailand receive an incentive of 1,000 to 2,000 THB.
Year-end Bonus	HQ/China/Thailand/ Singapore/Malaysia	Based on individual salary ratio/performance/annual employment ratio.
Lunar New Year and Birthday Bonus	HQ/China/Thailand/ Philippines/Brazil/ Mexico	Birthday and Lunar New Year bonus/gifts for staff.
Staff Referral Bonus	China	Referral bonus for newcomers.
Night Shift Allowance	China/Thailand/ Philippines/Malaysia/ Brazil/Mexico	Night shift allowance.
Lunar New Year Retention Bonus	China	Bonus for no absence during Lunar New Year and return to work on time.
Full Attendance Bonus	China/Philippines/ Thailand/Brazil/ Mexico/Malaysia	Full attendance bonus to motivate staff.

※ Site descriptions:
China: China site; Thailand: Thailand site; Philippines: Philippines site; Brazil: Brazil site; Mexico: Mexico site; Malaysia: Malaysia site; USA: U.S. site; Singapore: Singapore site.

※ Applicable to all full-time staff.

Employee Benefits

Item	Plant	Content
Staff Gathering/ Raffle	HQ/China/Thailand/Philippines/ Brazil/Mexico/Singapore/Malaysia	Spring party, year-end banquet, raffle.
Staff Meals	HQ/China/Thailand/Philippines/ Brazil/Mexico	Lunch is provided to employees on working days.
Volunteer Leave	HQ	Employees participating in Company-organized volunteer activities during working hours may apply for volunteer leave.
Stress Relief Massage	HQ	The Company employs visually impaired massage therapists to provide stress-relief massage services for employees.
Employee Club Subsidy	HQ	Employee Club Subsidy Program.
Typhoon Leave	HQ	Paid leave on government-declared typhoon days.
Birthday Leave	HQ/Philippines	1 day of paid leave during the employee's birthday month.
Vacation Leave	HQ	3 days of paid leave for personal travel.
Travel Subsidy	HQ	Subsidies for employee travel activities.
Make-up Workday Leave	HQ	Paid leave on government-designated make-up workdays.
Expatriate Children's Education Subsidy	HQ	Children's education subsidy for expatriate employees in certain locations (up to US\$2,500 per semester).
Expatriate Housing Allowance	USA/Singapore	Housing allowance for expatriates in locations without company-provided housing.

Health and Medical Support

Item	Plant	Content
Epidemic Childcare Leave	HQ	Employees were granted epidemic care leave to care for their children during COVID-19-related school closures.
Annual Health Check	HQ/China/Philippines/ Brazil/Thailand/ Mexico/Malaysia	Free health examinations for employees.
Medical Benefits	HQ	Medical expense assistance for employees.

Family Support Benefits

Item	Plant	Content
Engagement Leave	HQ	Employees may apply for engagement leave upon holding a formal engagement ceremony.
Breastfeeding Support	HQ	Employees are provided with flexible breastfeeding and pumping time and may use the lactation room as needed.
Childbirth Subsidy	HQ	Maternity allowance of NT\$1,000.
Childbirth Incentive	HQ	Employees are entitled to a childbirth subsidy of NT\$66,000 for each newborn child.
Scholarships	HQ	Scholarships for employees and their children who meet the prescribed academic performance requirements.

Commuting Support

Item	Plant	Content
Flexible Working Hours	HQ/USA	Employees may flexibly arrange their start and end times within designated working hours.
Employee Shuttle Service	HQ/Thailand/Philippines/ Brazil/Mexico/Malaysia	The Company provides shuttle bus services for employees, including transportation for overtime work.



Employee Support Programs

Employee Assistance Program (EAP)

From April to December 2025, the Company implemented an Employee Assistance Program (EAP), providing in-person and online psychological counseling services. During the program period, 58 counseling sessions were conducted, serving 31 employees.

Consultation topics focused primarily on work-related stress, interpersonal relationships, family and career balance, self-worth, and career development. Survey results indicated positive outcomes in supporting employees' emotional well-being and stress management.

Employees are the foundation of sustainable business development. Kinpo provides comprehensive support measures covering employee benefits, working conditions, and family support to promote employee health, well-being, and quality of life.

1.Employee Benefits

Retirement Plans

The headquarters administers employee retirement plans by Taiwan's Labor Standards Act (defined benefit plan) and Labor Pension Act (defined contribution plan).

- Labor Standards Act Retirement Plan (Defined Benefit Plan): The Company contributes monthly retirement reserves equivalent to 15% of the total salaries of employees covered under the old retirement system. In 2025, recognized retirement reserve contributions totaled NT\$19,717,671, with an additional NT\$25,500,000 deposited with the Bank of Taiwan.
- Labor Pension Act Retirement Plan (Defined Contribution Plan): The Company contributes 6% of each employee's monthly salary to individual pension accounts administered by the Bureau of Labor Insurance. In 2025, recognized retirement contributions totaled NT\$21,779,625.

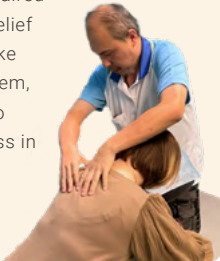
Employee Recreation Center Sport & Health Initiatives

The Company established an employee recreation center at headquarters in May 2024 to support employee well-being. The facility is open on all working days and includes coin-operated massage chairs, with all proceeds donated to the Hsu Chaung Social Welfare Charity Foundation for charitable purposes.



Stress Relief Massages Workplace Stress Management

The headquarters employs visually impaired massage therapists to provide stress-relief massage services. Employees may make appointments through the internal system, with each session lasting 20 minutes to help relieve muscle tension and stiffness in the neck and shoulders.



Health Checkups and Follow-up Care

Sport & Health Initiatives

Except for the site in the USA, all sites provide annual health checkups and on-site physician consultations. In 2025, the headquarters further expanded health screening services by offering additional cancer screening items beyond statutory requirements.

(For more details, please refer to [S.06 Employee Health](#).)

Employee Clubs Sport & Health Initiatives

To promote physical and mental well-being, the Company encourages employees to participate in club activities that support stress relief, social interaction, and work-life balance. In 2025, 3 employee clubs organized sports competitions and wellness activities, with 98 participants and total subsidies of approximately NT\$190,000.

(For additional activity outcomes, please refer to [S.07 Employee Engagement](#) and [S.10 Action for Inclusion](#).)

Item	2021	2022	2023	2024	2025
Participants (Person)	164	104	101	100	98
Subsidy Amount (NT\$)	137,537	60,299	158,247	173,835	189,170



2.Flexible Work and Leave Arrangements

Flexible Working Hours

Employees at the headquarters and the U.S. site may arrange their working hours within approved flexible schedules.

Paid Annual Leave

The Group provides paid annual leave by local labor regulations. Unused leave is compensated by applicable regulations.

Work-from-Home Arrangements Part-time Working Options

Employees at the headquarters and the Singapore site may apply to work from home in the event of family emergencies or special medical needs, helping them balance work, family responsibilities, and personal well-being.



3. Family Support Benefits

Childbirth Incentive Childcare Facilities or Contributions

Since 2011, eligible employees at the headquarters have received a childbirth incentive of NT\$66,000 per newborn child. In 2025, the program benefited 17 employees, with total disbursements of NT\$1,122,000. Cumulative disbursements reached NT\$57,684,000 between 2011 and 2025.

Year	2021	2022	2023	2024	2025
Number of Recipients (Person)	53	47	27	27	17
Total Subsidy (NT\$)	3,498,000	3,102,000	1,782,000	1,782,000	1,122,000

Children's Education Subsidy for Long Term Overseas Assignees

To support long-term overseas assignees and their families, the Company provides education subsidies for children aged 3 to 23 who attend school in the host country. Depending on the assignment location, eligible employees stationed in the Philippines, Malaysia, Thailand, Japan, the United States, Brazil, and Mexico may receive subsidies ranging from US\$1,000 to US\$2,500 per child per semester.

Paid Prenatal Checkup Accompaniment Leave and Paternity Leave

Employees accompanying their spouses to prenatal checkups or childbirth are entitled to 7 days of paid prenatal checkup accompaniment leave and paternity leave.



Paid Parental Leave for the Primary Caregiver

By the Regulations for Unpaid Parental Leave, employees are eligible to apply for unpaid parental leave after completing 6 months of service, regardless of whether they are the primary caregiver. Leave may be taken before a child reaches the age of 3, with a maximum duration of 2 years.

(For parental leave application and return-to-work statistics at the headquarters, please refer to [S.06 Employee Health](#). ➡)

Paid Family Care Leave

To support employees in balancing work and family responsibilities, the Company provides an additional 2 days of paid family care leave beyond the 7 days required under the Gender Equality in Employment Act. This benefit helps employees address childcare and eldercare needs while promoting a family-friendly workplace.



Paid Maternity Leave

The Company provides 8 weeks of paid maternity leave in accordance with the Gender Equality in Employment Act, with compensation paid in accordance with applicable regulations.

Breast-feeding/Lactation Facilities or Benefits

The Company provides dedicated lactation rooms and allows female employees to breastfeed or express milk during working hours without restrictions on frequency or duration.

Employee Welfare Committee

The Company has established an Employee Welfare Committee composed of representatives from both management and employees. By applicable regulations, 0.05% to 0.15% of monthly revenue is allocated as employee welfare funds and administered by the Committee.

The Committee manages employee welfare programs and activities, including holiday bonuses, birthday gifts, marriage and funeral subsidies, educational subsidies, employee travel programs, and year-end celebration events. A total of 4 committee meetings were held in 2025.

Item	2022	2023	2024	2025
Marriage, Funeral, Maternity and Hospitalization Subsidies	439,000	511,000	380,170	262,500
Employee Travel Subsidy	0	3,717,284	3,318,520	6,636,956
Festival and Birthday Allowances	8,684,231	5,990,000	4,912,000	4,638,000
Scholarships for Employees' Children	678,000	580,500	551,000	688,000
Employee Club Grants	60,299	158,247	173,835	189,170
Departmental Social Events and Lunar New Year gifts	8,230,362	5,507,136	5,005,067	6,728,980
Year-end Party	6,815,793	10,975,364	7,105,516	7,728,915
Professional Certification and Language Learning Incentives	4,329,668	3,249,398	2,701,469	2,542,667
Total	29,237,353	30,688,929	24,147,577	29,415,188

S.04

Employee Development

Comprehensive Training Plan

Kinpo believes that talent is its most valuable asset. The Company provides comprehensive learning and development opportunities to support employee growth and foster an inclusive workplace. Through structured training programs, promotion credit requirements, AI-enabled knowledge management systems, and learning communities, employee capabilities and organizational competitiveness are continuously enhanced.

The Company obtained Talent Quality-management System (TTQS) certification in 2023 and continues to strengthen its talent development mechanisms.

- **New employees** are assigned mentors and provided with structured onboarding and learning plans.
- **Annual training needs surveys** are conducted to align training programs with organizational and employee development needs.
- **Multiple learning channels** are available, including internal and external training, on-the-job training (OJT), and digital learning resources.
- **Basic training** covers orientation, quality management, legal compliance, sustainability, information security, and fire drills.
- **Internal competency courses** cover core and management competencies, leadership, technical skills (including AI-related skills), language training, diversity and equality, cultural education, and mitigation of the negative impacts of the climate transition on employees.
- **Language training programs** in English, Thai, and other languages help employees strengthen communication capabilities in a global workplace.
- **The KINPO GROUP E-Learning School** provides flexible, self-directed digital learning resources to support continuous development.





KINPO GROUP Online Library

Kinpo has partnered with HyRead to establish the online library, providing employees with access to e-books and digital magazines that support self-learning and professional development. The mobile platform enables flexible learning anytime and anywhere.

KINPO GROUP E-Learning School

To support digital transformation and continuous learning, the headquarters established the KINPO GROUP E-Learning School, providing employees with access to language, technical, soft-skill, and industry-related learning resources. The platform is gradually being expanded to overseas sites to broaden learning opportunities across the Group. Online discussion forums also promote knowledge sharing and employee engagement, enhancing overall learning effectiveness.



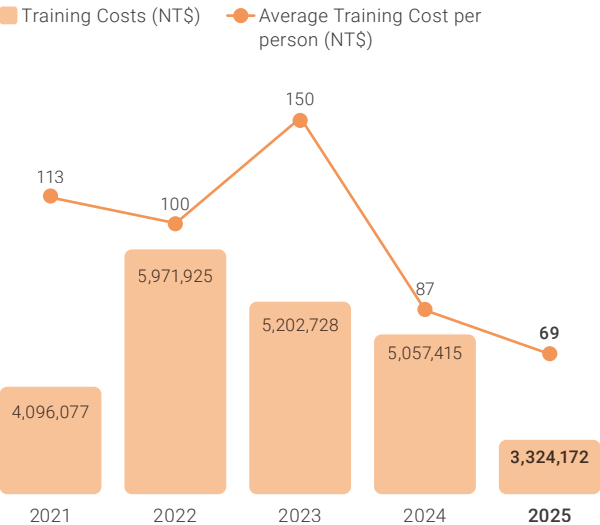
KINPO GROUP E-Learning School
Added 11 new online courses in 2025, with **13,289** attendees and **15,662.5** learning hours.



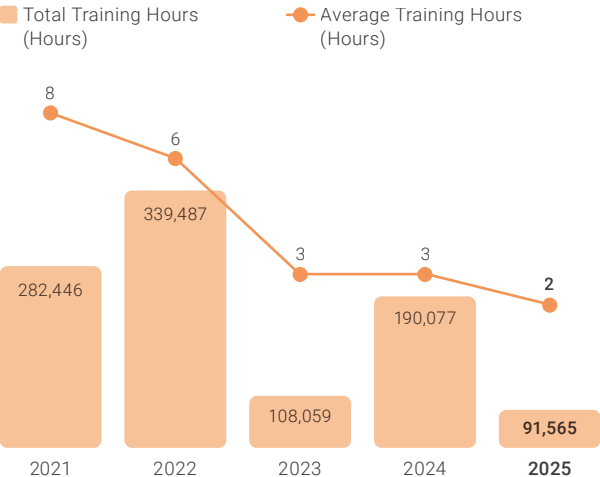
KINPO GROUP Online Library
The collection is regularly expanded with new books and magazines. In 2025, a total of **127** physical books and **23** online magazines were added, generating **969** borrowings.

Training Investment and Outcomes

Training Funding over the Years



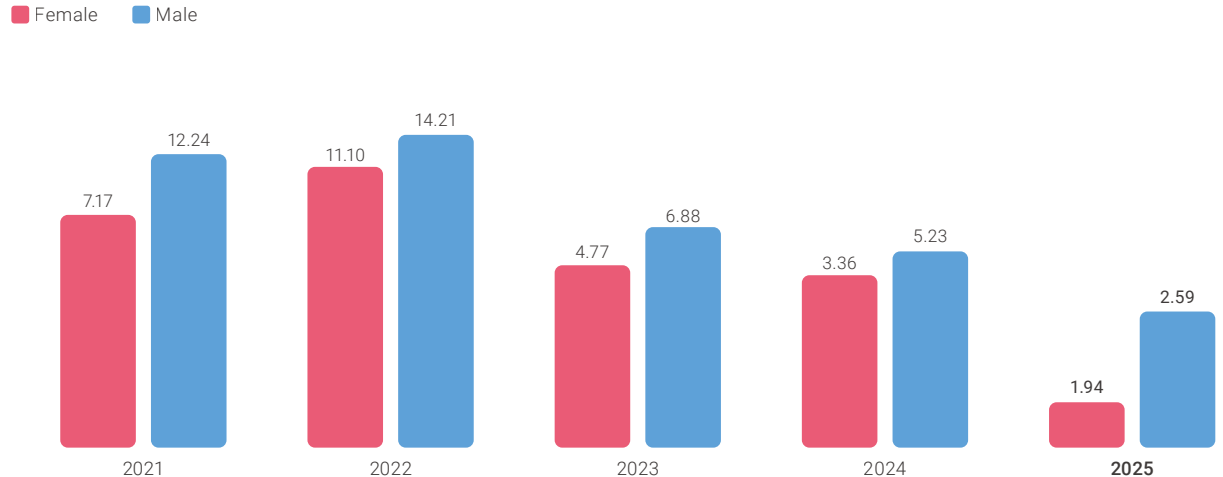
Total Training Hours over the Years



Average Training Hours over the Years (by Position)



Average Training Hours over the Years (by Gender)





S.05

Employee Communication

Promoting Harmonious Labor Relations

Sound labor-management relations are a key foundation for sustainable business development. Guided by the philosophy of “Innovation, Harmony, and Transcendence,” Kinpo Electronics has valued employee feedback since its establishment in 1973 and has established diverse communication channels to facilitate two-way communication. These mechanisms enable employees to share opinions and suggestions in a timely manner, helping strengthen mutual trust and maintain harmonious labor-management relations.

Social media

Important company events, updates, and photos are shared through Facebook, LinkedIn, Instagram, and the ESG website to keep employees informed and engaged.

KINPO GROUP EIP

Important Company announcements and event information are published on the Company's intranet.

Sustainability Journal

Published quarterly to share the Company's practices and benchmarking insights on Environmental Sustainability, Social Inclusion, and Corporate Governance, promoting employee engagement and knowledge sharing.

Digital Display Wall

Used to communicate Company initiatives, activities, and important announcements and encourage employee participation.

Employee Computer Desktops

Displays monthly communication messages and awareness campaigns on employee desktops.

Youtube Video Channel

Provides access to executive messages, major company events, and important updates.



Spring 2025 of the Sustainability Journal



Summer 2025 of the Sustainability Journal



Autumn 2025 of the Sustainability Journal



Winter 2025 of the Sustainability Journal





Diverse Communication Channels

The Company provides multiple whistleblowing, grievance, and communication channels to enable the timely reporting and handling of employee concerns, suggestions, and potential violations of laws, regulations, or Company policies. Employees may communicate through supervisors, Human Resources, internal mailboxes, suggestion boxes, or other designated reporting channels.

The Company continuously improves communication mechanisms and safeguards employee rights by applicable laws and internal regulations, helping maintain positive labor-management relations. In 2025, no labor-management disputes resulting in financial losses were reported.

Communication Channels	Description
Physical Mailbox	Available at each site for employee feedback and suggestions.
Online Feedback Mailbox	Available through the Company's intranet, allowing employees to submit feedback, suggestions, and concerns through an online form.
E-mail	A dedicated e-mail address is available for employees to submit feedback and suggestions.

Employee Communication and Feedback Statistics

Year	2021	2022	2023	2024	2025
Cases	447	392	222	282	202

Labor-Management Relations and Employee Welfare Committee

Kinpo Electronics and most operating sites have established Employee Welfare Committees composed of employee representatives from various departments. The committees hold regular meetings and oversee welfare programs and activities that support employee well-being and work-life balance. In 2025, the Employee Welfare Committee at the headquarters held 4 meetings.

The headquarters and overseas sites also hold regular labor-management meetings to facilitate communication and safeguard employee rights. As of 2025, employees at headquarters had not proposed forming a labor union; therefore, no collective bargaining agreement had been signed.

Item	Taiwan	China	Philippines	Thailand	Brazil	Mexico
Total Number of Participants	24	13	46	50	36	4
Number of Labor Representatives	12	8	38	29	18	2
Number of Management Representatives	12	5	8	21	18	2
Ratio of Labor to Management	5 : 5	6.2 : 3.8	8.3 : 1.7	5.8 : 4.2	5 : 5	5 : 5

- ※ No labor unions have been established at the Malaysia and U.S. sites.
- ※ Employee Welfare Committees have been established at most sites, while labor unions are in place only at the Brazil and Mexico sites.
- ※ Employees covered by collective bargaining agreements accounted for: 2021 for 9.58%, 2022 for 9.61%, 2023 for 99.50%, 2024 for 99.56%, and 2025 for 99.58% of the workforce.

Employee Satisfaction Survey

In 2025, the Human Resources Department conducted an employee satisfaction survey covering all headquarters employees. The survey assessed job satisfaction, career aspirations, well-being, and work-related stress. Key results and improvement actions are summarized below.

Survey Topics	• Overall Job Satisfaction • Communication and Information Sharing • Compensation and Benefits • Job Content and Career Development • Work Environment and Workplace Atmosphere
Number of Respondents	1,009 employees
Coverage Rate	53.9%
Survey Period	Once annually (January 1, 2025 - November 30, 2025)
Survey Results	• The average satisfaction score was 7.2 out of 10. • Overall results indicated positive employee perceptions of the Company's management systems and practices, with benefits and communication channels receiving the highest ratings. • Employees particularly recognized the continuous enhancement of benefits, including leave provisions beyond statutory requirements, shuttle bus services, meal subsidies, flexible working hours, and enhanced health examination programs. Open communication and responsiveness to employee feedback were also highly valued.
Improvement Initiatives	• Employee suggestions have been consolidated and referred to the responsible departments for evaluation and follow-up actions. • Recommendations requiring policy changes, resource allocation, or cross-functional coordination will be addressed through ongoing review and implementation. • The Company will continue to communicate progress and enhance management and feedback mechanisms to foster a more employee-friendly workplace.

S.06

Employee Health

Environmental, Safety, and Health Policy

KINPO GROUP is committed to complying with all applicable laws and international standards related to environmental protection and occupational health and safety (EHS). Through the continuous implementation and improvement of our EHS management systems, we aim to create a safe, healthy, and sustainable working environment.

This policy applies to all operations of KINPO GROUP, including employees, contract personnel, and any individuals working under the supervision or control of the Group. The implementation strategy is as below:



Regulatory Compliance

We comply with all relevant environmental, health, and safety laws and regulations, as well as other applicable requirements at the national and local levels.

0 violations of regulations in 2025



Continuous Improvement

Through pollution prevention, incident avoidance, and resource efficiency, we develop priority improvement projects and action plans to continuously strengthen our EHS performance.

4 meetings were held in 2025



Communication and Transparency

We maintain transparent communication with internal and external stakeholders, including employees, suppliers, partners, relevant organizations, and the public, to promote awareness and support for our EHS policy and initiatives.

1 management review meeting was held in 2025



Education and Employee Engagement

KINPO GROUP promotes EHS awareness by conducting training and educational programs. We engage employee representatives during policy development to ensure alignment with on-site needs and the protection of employee rights.

876 participants in 2025



Risk Reduction

We actively control pollution sources and reduce waste at the source, while improving health and safety infrastructure. Measurable objectives are established to track and evaluate EHS outcomes.

To provide a more comfortable workplace, risk identification and improvement plans were implemented in 2025



Senior executive commitment and approval

This policy has been formally approved by the Board of Directors and is subject to regular review and updates to ensure its continued relevance, effectiveness, and alignment with our commitment to EHS excellence.

※ This policy applies to the KINPO GROUP's overall operations, including all employees, contract employees, and any workers under the supervision of the KINPO GROUP.



Occupational Safety Management System

Kinpo has certified an ISO 45001 occupational health and safety management system and is supported by standardized procedures and annual audits.

In 2025, the system was implemented across all global sites, with all manufacturing sites certified except for the U.S. facility. A total of 1,099 employees were covered, representing a 98% coverage rate at the headquarters.

Occupational Safety and Health Committee

Kinpo has established an internal Occupational Health and Safety Implementation Team at its headquarters as ISO 45001 guidelines, with representatives from relevant departments. The Committee meets quarterly, with 4 meetings held in 2025, and discloses results internally to ensure transparency and effective oversight.

Risk Identification and Improvement Plan

The Company conducts comprehensive hazard identification and risk assessments by its safety management procedures, applying quantitative evaluation based on severity and likelihood. Risks assessed at higher levels are addressed through targeted corrective actions to reduce potential impacts.

In 2025, improvements included upgrading ventilation systems and installing 24-hour CO₂ monitoring, enabling automatic fresh air adjustment when concentrations exceed defined thresholds. In addition, Automated External Defibrillators (AEDs) were installed at key locations, supported by employee training to enhance emergency response capabilities. These initiatives strengthen workplace health and safety by reducing environmental and emergency-related risks.

Emergency Response

The Company has established an Emergency Preparedness and Response Management Procedure covering a wide range of scenarios, including fire, explosion, power outages, gas leaks, chemical spills, natural disasters, and public health incidents. The procedure applies to all employees, contractors, and visitors and defines standardized response measures to ensure personnel safety and minimize potential losses.

Regular emergency drills are conducted. In 2025, 2 fire emergency response drills and a shuttle bus evacuation drill were completed, strengthening response capability, ensuring familiarity with emergency procedures and equipment, and enhancing preparedness while reducing workplace risks and potential impacts.

Occupational Safety and Health Education and Training

The Company provides occupational safety and health training to ensure employee awareness and safe working practices, including mandatory training for new employees on hazard prevention and emergency response, delivered through multiple channels such as internal programs, workplace safety campaigns, expert-led sessions, and digital platforms including the intranet and e-learning systems.

These initiatives enhance safety awareness and strengthen employees' capabilities to prevent workplace incidents and respond effectively to emergencies. In 2025, 876 participants attended at headquarters.

2025 Occupational Safety and Health Training at Headquarters

Category	Training Topic	Target Audience	No. of people
Safety and Health Training	Occupational Safety and Health Education Training for Newly Employed Workers	New Employees	101
	Occupational Health and Safety Education and Training for On-the-Job Workers	Current Employees	243
	On-the-job Training for Occupational Safety and Health Personnel	Occupational safety and health staff	3
Emergency Response Training	Shuttle Bus Evacuation Drills	Employees using company transportation	387
First-Aid Personnel	First-Aid Refresher Training	First-Aid Personnel	25
Fire Safety Training	Fire Safety Training	New employees and self-defense firefighting teams	117



Safety Management Measures

The Company implements a range of safety and security control measures to ensure a safe working environment, including:

- Employees have to use access cards and wear identification badges when entering plants.
- Vehicles leaving the plant are inspected to verify alignment between transported goods and authorized permits.
- Surveillance systems, including CCTV and perimeter infrared monitoring, are installed to detect and report irregularities.
- Security guards conduct 24-hour patrols to identify and mitigate potential safety risks.
- CCTV systems are deployed to enhance the safety of personnel and assets.

Contractor Safety and Health Management

The Company implements contractor safety management by the Occupational Safety and Health Act, including pre-entry safety communication and inspections conducted before, during, and after construction activities. Contractors engage with the Occupational Safety and Health Office to ensure safe execution of work.

2025 Occupational Injury Statistics

The Company manages workplace incidents by the Accident Investigation and Occupational Injury Handling Procedure, conducting investigations to identify root causes, implement corrective measures, and prevent recurrence. Employees are encouraged to report near-miss incidents to support early risk identification and preventive action. In 2025, a total of 4 occupational injury cases were reported at the headquarters, including 2 commuting traffic accidents and 2 general workplace incidents. The Company implemented the following corrective measures:

- Strengthened traffic safety awareness and safe driving behavior.
- Enforced proper tool storage and workplace housekeeping practices.
- Procured additional protective equipment for emergency preparedness against bee and wasp stings.

	2021	2022	2023	2024	2025
Annual Working Hours (Hours)	115,664,176	120,743,552	95,574,280	95,872,194	115,001,668
Occupational Injury Fatalities (Persons)	0	0	0	0	0
Serious Occupational Injuries (Persons)	14	10	13	10	18
Lost Time of Occupational Injury (Cases)	1,016	740	66	45	48
Restricted or Temporarily Transferred Days without Days away from Work (Cases)	14	8	17	3	1
Near Miss Incidents (Cases)	4	1	13	7	6
Work Day Lost (Days)	1,683	794	594	393	362
Recordable Occupational Injury Cases (Cases)	125	110	156	118	155
Occupational Injury Fatality Rate	0.00	0.00	0.00	0.00	0.00
Serious Occupational Injury Rate	0.02	0.02	0.03	0.02	0.03
Total Recordable Incident Rate (TRIR)/Lost Time Incident Rate (LTIR)	0.22	0.18	0.33	0.25	0.27
Days Away/Restricted or Job Transferred Rate (DART)	1.78	1.24	0.17	0.10	0.09
Near Miss Frequency Rate (NMFR)	0.01	0.00	0.03	0.01	0.01
Lost Workday Rate (LWD)	2.91	1.31	1.24	0.82	0.63

※

1. Starting from 2024, QBit began independently reporting its occupational injury statistics. Therefore, data from 2024 onward no longer includes QBit.

2. Occupational injury fatality rate = (number of occupational injury mortalities x 200,000)/hours worked in a year.

3. Serious occupational injury rate = (number of serious occupational injuries) x 200,000/ hours worked in a year.

4. TRIR/LTIR = ((number of recordable occupational injuries + number of lost time injuries) x 200,000)/ hours worked in a year.
5. DART = ((number of lost time injuries + number of restricted or transferred days without days away from work) x 200,000)/hours worked in a year.

6. NMFR = (number of near miss incidents x 200,000)/ hours worked in a year.

7. LWD = (number of workdays lost x 200,000)/ hours worked in a year.



Employee Health Screening and Preventive Care

Kinpo provides comprehensive health management programs to support employee physical and mental well-being, including regular health communications and annual health screening services. Health information is shared through newsletters and internal channels to enhance employees' health awareness.

The Company offers annual health examinations for all employees, supported by on-site medical consultations and a centralized health database to

monitor individual health status. In 2025, expanded screening items in addition to legally required examinations, while optional diagnostic services were also provided to support comprehensive health assessment. A total of 897 employees at headquarters participated in health examinations.

The headquarters medical office places emphasis on women's health, and special health examinations are also conducted for employees exposed to specific occupational hazards, such as noise and organic solvents, by regulatory requirements. In 2025, a total of 7 employees completed these examinations.

For cases with abnormal findings of Level 2 or above, targeted follow-up measures are implemented, including health education and personalized consultations with on-site physicians to support ongoing health management.

The Company collaborates with public health agencies and medical partners to provide onsite vaccination services. In 2025, a total of 180 employees received seasonal influenza vaccinations, and 27 doses of COVID-19 vaccines were administered through coordinated programs at the headquarters.

Employee Health Promotion Program

Unit: Person

Annual Health Check	2021	2022	2023	2024	2025
Annual Staff Health Check	1,612	1,541	1,160	1,016	897
Mammography	84	75	35	51	86
Pap Smear	181	206	107	163	147
Consultation with Occupational Medicine Specialist	122	136	57	66	172
Influenza Vaccination	256	263	207	160	180
HPV Testing			42	30	40
COVID-19 Vaccination				81	27

To enhance employee engagement in health management and support physical and mental well-being, the headquarters organized a range of health promotion activities in 2025:

April 25

Punching Toward Wellness
(Light Boxing Fitness Class)

44 employees participated.

June 24

Understanding the Emotional Language of Essential Oils

39 employees participated.

September 18

Secrets to a Good Night's Sleep

47 employees participated.

2025H2

"Step Up to Better Health" Stair-Climbing Challenge

- 582 employees participated, with each participant receiving a NT\$500 Healthy Living Award.
- Participants collectively climbed more than 260,000 floors, equivalent to approximately 2,000 Taipei 101 buildings, and burned a total of 884,000 calories.

Brainwave Assessment Program

- 159 employees participated.
- Professional equipment was used to assess concentration, relaxation, and overall well-being.
- Female participation > male participation, indicating stronger engagement in health management and work-life balance.
- The program enhanced awareness of brainwave assessments and mental health, supporting self-awareness and stress management, and was well received by participants.

Foot Health Program

- 47 employees participated.
- Activities included foot assessments, foot care exercises, and customized insole programs.
- Technology-assisted assessments enhanced employees' understanding of foot health and awareness of foot care, supporting improved posture, comfort, and overall well-being.
- The program achieved a satisfaction rating of 4.7 out of 5.0.



Food Safety and Catering Management

The Company implements food safety management measures to ensure employee health and safe dining conditions.

- Monthly inspections and 72-hour meal sample retention are implemented.
- Food hygiene education is provided to employees.
- Kitchen personnel are certified in food safety management and health compliance.



Supporting Female Employees and Workplace Inclusion

The Company promotes gender equality and supports female employees through inclusive workplace practices and enhanced welfare measures, strengthening diversity and inclusion across operations.

- Breastfeeding room and flexible breastfeeding leave during working hours are provided, with digitalized registration introduced since 2024 to improve accessibility and sustainability.
- Statutory leave benefits, including maternity leave, pregnancy check-up leave, paternity leave, and unpaid childcare leave, are fully implemented in accordance with applicable regulations.
- Across global operations, additional support measures are provided for pregnant employees.
- Work adjustments are arranged to ensure safe working conditions, and selected sites have established dedicated rest areas. Facilities in Thailand, Mexico, and Brazil also provide maternity packages or newborn supplies, exceeding regulatory requirements.

(For details on welfare benefits and leave policies, please refer to [S.03 Compensation & Benefits](#).)

Applications and Reinstatements for Unpaid Parental Leave (Headquarters)

Unit: Person

	Female ♀					Male ♂				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Employees Eligible for Unpaid Parental Leave (A)	80	67	63	46	43	143	133	101	62	49
Employees Applying for Unpaid Parental Leave (B)	7	14	10	14	5	3	6	3	2	2
Employees Projected to Reinstated in the Year (C)	13	14	8	9	7	4	5	6	1	1
Employees Actually Reinstated to Work (D)	7	10	8	9	5	4	2	2	1	0
Employees Still Employed 12 Months After Reinstatement (E)	5	6	8	9	10	4	0	1	0	1
Unpaid Parental Leave Application Rate (B)/(A)	8.75%	20.90%	15.87%	30.43%	11.63%	2.10%	4.51%	2.97%	3.23%	4.08%
Reinstatement Rate upon Expiry of Unpaid Leave (D)/(C)	53.85%	71.43%	100%	100%	71.43%	100%	40.00%	33.33%	100%	0%
Retention Rate 1 Year After Reinstatement (E)/ Previous Year (D)	100%	85.71%	80%	112.5%	111.11%	0%	0%	50%	0%	100%

※ Retention rates represent employees reinstated in the previous year who remained employed one year later. The rate may exceed 100% due to overlapping reinstatement years.



Ergonomic and Workload Risk Management

The Company conducts work-related health risk assessments based on annual personal health evaluations, musculoskeletal symptom checklists, and workplace hazard assessments to identify ergonomic and workload-related risks. Employees reporting work-related discomfort with severity scores of 3 or above, or identified as medium- to high-risk, are further evaluated using task-specific assessment tools. In 2025, a total of 74 employees received follow-up support related to musculoskeletal risks based on ROSA assessments.

74 employees received ROSA assessments	Received follow-up support
---	----------------------------

Overload Management

For higher-risk cases, the medical office arranges on-site consultations with physicians to provide medical advice, job adjustments, and targeted health education, supporting effective health management and prevention of work-related conditions.

In 2025, a total of 93 employees were identified as medium or high risk for workload-related conditions and received medical consultations and health education during scheduled on-site physician visits.

93 employees were received medical consultations	Received medical consultations and health education
---	---

Health Management for Middle-Aged and Older Employees

The Company provides health management support for middle-aged and older employees based on the results of hazard identification and risk assessments. Employees aged 45 and above are monitored for potential risk factors, and those identified as at risk are provided with on-site medical consultations, including medical advice, job fitness recommendations, and health education.

Based on the 2025 assessment results, no employees aged 45 or above were identified as having occupational risk factors. The medical office will continue to promote health education and wellness initiatives to support the ongoing health and well-being of employees

0 employees were identified in 2025	Continuously promote health education and wellness initiatives
--	--

Prevention of Workplace Unlawful Assault

Kinpo adopts a zero-tolerance approach to workplace violence and is committed to maintaining a safe, respectful, and inclusive working environment. Policies are in place to prevent workplace violence, harassment, and misconduct, while dedicated reporting channels, including a hotline and email, enable employees to report concerns for timely investigation and response. In 2025, no cases of workplace violence or unlawful assault were reported.

0 employees were identified in 2025	Continuously improve the friendly workplace
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S.07

Employee Engagement

Family Fun Reading

Kinpo promoted employee well-being and work-life balance by hosting a book fair in collaboration with Book Republic from June 17 to 20, offering over 1,100 titles across themes such as wellness, professional development, lifestyle, and parenting, along with a dedicated section on Diversity, Equity, and Inclusion (AI, DEI). Approximately 180 employees participated, with 23 joining the Book Republic Reading Passport membership; a total of 235 books were purchased, generating sales of NT\$112,345.



Zero-Waste Christmas Market

Kinpo promoted resource sharing and sustainability through employee engagement activities by organizing a Zero-Waste Christmas Market on December 24, encouraging employees to donate and exchange unused items to support material circulation and reuse. The event featured 9 booths and attracted approximately 300 employees, with more than 500 items made available, and all successfully exchanged or claimed.



Global Blood Donation Initiatives

KINPO GROUP promotes social contribution by organizing blood donation drives across global sites in collaboration with local communities. In 2025, a total of 528 employees participated, demonstrating the Group's ongoing commitment to supporting community health.





Social Inclusion

- 079 S.08 Inclusive Development Strategy Blueprint
- 080 S.09 Performance in Inclusive Engagement
- 081 S.10 Action for Inclusion





S.08

Inclusive Development Strategy Blueprint

People are the foundation of every enterprise. As the Chinese character for "enterprise" (企業) contains the character for "person" (人), removing "person" leaves only "stop" (止), reflecting the belief that people are the most valuable asset and the driving force behind sustainable development. For over 50 years, Kinpo Electronics has been committed to creating positive social impact through its core philosophy of "connecting society through action, gathering and linking cooperative resources to amplify influence and jointly build a blueprint for sustainable inclusion". Leveraging corporate expertise, employee participation, and collaboration with external partners, the Company has established a systematic social inclusion framework centered on 6 strategic pillars: Food and Agricultural Education, Local Engagement, Youth Empowerment, Core Business Integration, Arts and Cultural Co-Creation, and Sustainability Advocacy.

Through partnerships with charitable organizations, government agencies, and local communities, the Company integrates resources to address social and environmental needs, create long-term value, and promote a more resilient and inclusive society.



Strategic Pillar / Drivers	Target Audience	Key Actions	Corresponding SDGs
 Food and Agricultural Education Raise diet and environmental awareness; inspire youth to return home.	Rural Youth	• Mustard Seed Mission Food & Agriculture Education	    
 Local Engagement Respond to local needs and deepen connections between industries and residents.		• Jingmei Riverbank Adoption • Meal Delivery Program for Disadvantaged Elders • Local Revitalization Initiatives in Shengkeng • Global Sites Community Care Programs	    
 Youth Empowerment Support underprivileged children to develop talents and overcome challenges.	Underprivileged Children	• Hsu Chauing Foundation Dreams Come True Program	  
 Core Business Integration Apply core expertise to enhance resource efficiency.	General Public	• Small Appliance Repair Campaign	  
 Arts and Cultural Co-Creation Promote arts and culture, narrowing resource gaps.	Arts and Cultural Organizations	• Partner with the National Theater & Concert Hall on Cultural Sustainability • Support for the Taoyuan City Government Arts Equity Program • Corporate Art Gallery Initiatives through Arts-Business Partnerships	  
 Sustainability Advocacy Enhance sustainability awareness and build momentum and influence for sustainable action.	Internal Employees	• Sustainability-related Lectures and Training • Kinpo Volunteer Club • Working Together with Youth to Foster a Sustainable Future • Kinpo-Compal Group Joint Sustainability Initiatives	    

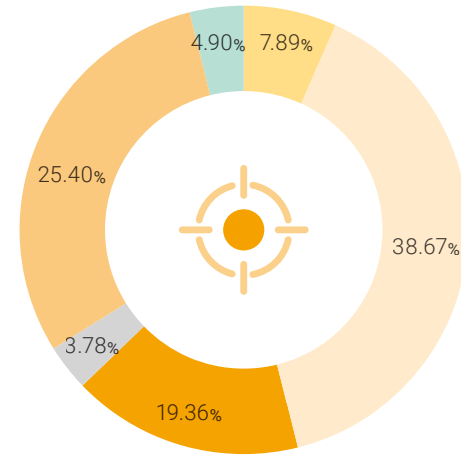


S.09

Performance in Inclusive Engagement

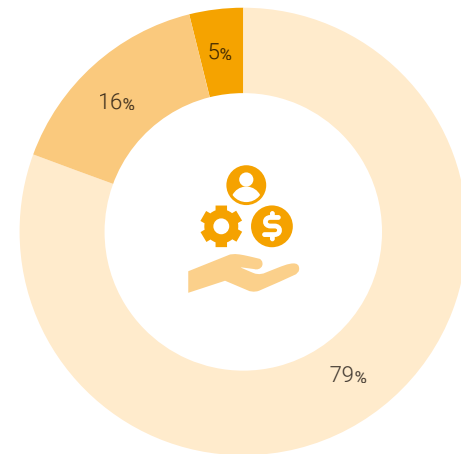
Kinpo references the Business for Societal Impact (B4SI) framework to measure and evaluate its social inclusion investments across human capital, financial contributions, and in-kind donations. The framework provides a basis for assessing project implementation, social impact, and continuous improvement.

In 2025, the Company continued to connect businesses, charitable organizations, partners, and local communities to address diverse social needs and maximize the effectiveness of resource integration. Total investment in social inclusion initiatives amounted to NT\$17,434,183, reflecting the Company's ongoing commitment to social inclusion and sustainable development.



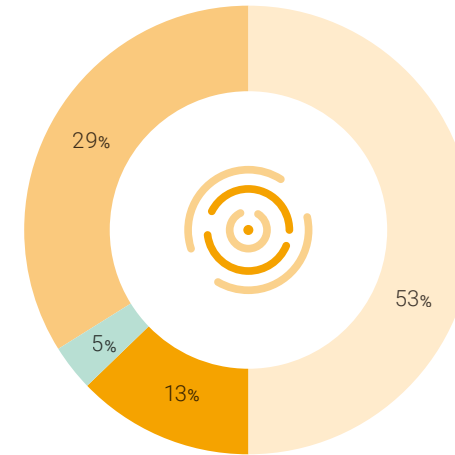
Strategic Pillars Unit: in NT\$

- Youth Empowerment 3,375,950 (NT\$)
- Arts and Culture Co-Creation 4,427,865 (NT\$)
- Local Engagement 6,742,192 (NT\$)
- Food and Agriculture Education 1,357,000 (NT\$)
- Sustainability Advocacy 853,676 (NT\$)
- Core Business Integration 659,500 (NT\$)



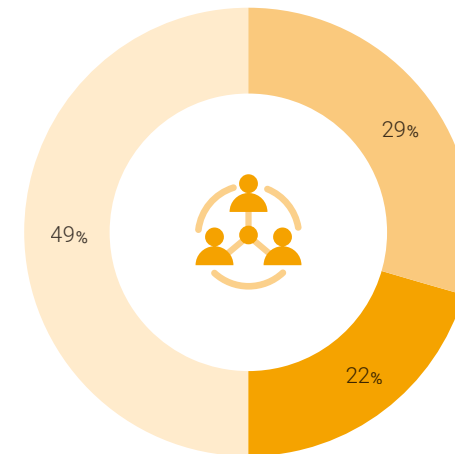
Resource Investment Unit: in NT\$

- Volunteer Engagement 847,300 (NT\$)
- In-kind Donations 2,795,326 (NT\$)
- Cash Contributions 13,791,557 (NT\$)



Impact Areas Unit: in NT\$

- Skills & Local Industrial Development 2,275,000 (NT\$)
- Cultural Participation & Social Inclusion 5,087,365 (NT\$)
- Quality of Life & Well-being Enhancement 9,218,142 (NT\$)
- Environmental Sustainability & Community Resilience 853,676 (NT\$)



Participation Type Unit: in NT\$

- Community Investment 3,778,550 (NT\$)
- Business Initiatives 5,087,365 (NT\$)
- Charitable Giving 8,568,268 (NT\$)



S.10

Action for Inclusion

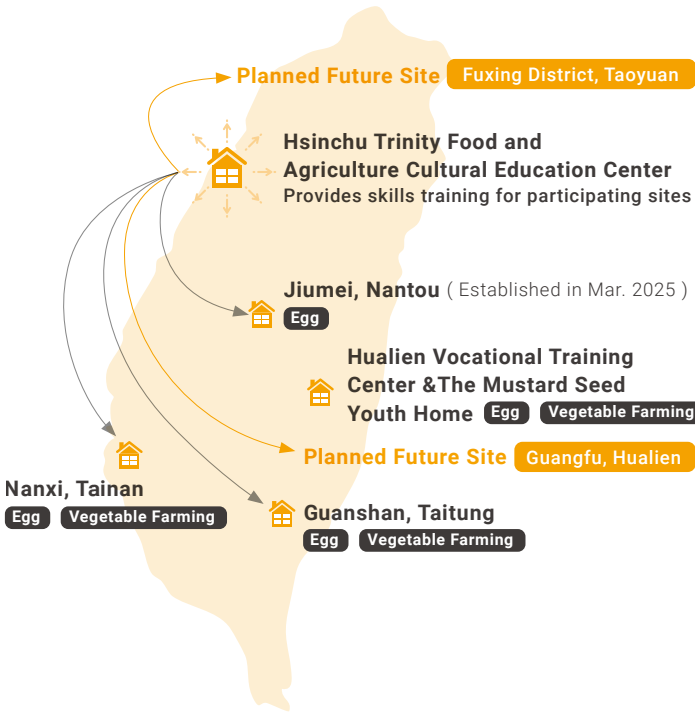


Food and Agricultural Education

Sustainable Food and Agriculture Education Program - Supporting Indigenous Youth Returning Home

Since 2024, Kinpo Electronics has partnered with the Mustard Seed Mission to implement the Indigenous Youth Returning Home for Industry Development Project. Using the 31MSM Dream Center as a demonstration site, the program promotes natural farming and circular agriculture while supporting Indigenous youth in returning to their communities. Through a training model that combines classroom learning with hands-on practice, participants develop competencies in livestock breeding, cultivation, and farm management, contributing to local employment and sustainable rural development. To strengthen employee engagement, quarterly volunteer activities are organized at the Jianshi Base in Hsinchu, enabling employees to participate in agricultural and environmental work while deepening their understanding of sustainable agriculture and local community development.

Program Site Development Roadmap



Since March 2025, we have continuously donated eggs monthly to the local Catholic Welfare Foundation in Shenkeng, turning resources into local care and supporting children's daily nutritional needs.

7,260 eggs have been donated

22 children benefited approximately

Through our planning and arrangements, the food and agriculture project's achievements have extended from rural production to community care, creating a sustainable cycle of agricultural empowerment, food sharing, and local care.

2025 Outcomes

Sustainable Impact		
	2024	2025
Employment Created (Person)	174	205
Working Hours Created (Hours)	17,554	12,898

Farms		
	2024	2025
Poultry Houses (Units)	3	4
Other Production Sites (Units)	3	3

Skills Development		
	2024	2025
Small-Scale Farmers (Person)	7	4
Friendly Agriculture Training (Hours)	1,257	484

Study Tours		
	2024	2025
Youth Workers (Person)	18	7
Study Tour Participants (Person)	251	645

Output		
	2024	2025
Egg (Units)	48,484	67,225
Vegetable (Kg)	0	2,681
Turmeric (Kg)	12,250	0
Risotto Rice (Kg)	0	5,106



Local Engagement

Kinpo Electronics established its headquarters and production base in Shenkeng District, New Taipei City, in 1979, and has been deeply rooted in the local community for over 40 years. As a local corporate citizen, we have long been concerned about community needs, combining corporate resources with the strength of our partners to continuously promote actions such as environmental improvement, care for the disadvantaged, and local revitalization. Through practical investment, we hope to create a more resilient and sustainable future with the community.

Meal Delivery Program for Vulnerable Elderly - Delivering Care through a Lunchbox for Over 40 Years

Since establishing its headquarters in Shenkeng in 1979, Kinpo Electronics has continuously supported meal delivery services for vulnerable elderly residents. The Company initially partnered with the Huashan Social Welfare Foundation and the Wanshun Village Office, and since 2013 has worked with the Gonghao Charity Association to expand services to certain single individuals with disabilities.

In 2025, the program delivered 6,250 meal boxes. Cumulatively, more than 220,000 meals have been delivered and over NT\$20 million has been invested as of 2025, demonstrating the Company's long-term commitment to supporting vulnerable communities.

Jingmei River Embankment Stewardship Program - Enhancing the Local Environment and Community Engagement

To support environmental stewardship and local community development, Kinpo Electronics launched the "Kinpo Cares for Jingmei River" Embankment Stewardship Program in 2022. Through monthly volunteer activities, the Company continuously improves the environment surrounding the Shenkeng headquarters, enhances public spaces, and strengthens employee awareness of environmental protection and community engagement. Since its launch, the program has accumulated:



55
activities

1,459 participant
attendances

172 kg of waste
removed

Through these ongoing efforts, the Company has improved the local environment while fostering employee engagement and environmental awareness.

Local Revitalization in Shenkeng: Connecting Industry and Community

Kinpo partners with the Shenkeng Farmers' Association to promote tea industry revitalization through employee participation in tea harvesting, tea processing, and cultural experience activities. The Company also supports local tea farmers by donating tea-processing equipment, improving production environments, expanding sales channels, and incorporating the "Kinpo Tea Selection" Gift Box into employee welfare programs through direct procurement.

The Company further promotes social procurement through collaboration with Syin-Lu Happiness+ Workshop, which participates in the production and packaging of gift box products. This partnership supports local economic development, social inclusion, and cultural preservation.

Since the launch of the initiative, 12 tea farmers have participated in the revitalization program, and tea production has increased by approximately 4,500 Taiwanese catties, contributing to the sustainable development of local industries in Shenkeng.





Community Engagement at Global Sites

Thailand Site

The Thailand site leverages corporate resources to address local needs through initiatives focused on health promotion, support for vulnerable groups, healthcare assistance, and inclusive employment, strengthening connections with local communities.

Blood Donation Campaign

Blood donation campaigns are organized to support local healthcare services. In 2025, a total of 188 participant attendances were recorded.

Supporting Improvements to Local Healthcare Resources

A THB 5 million donation supported upgrades to Khao Yoi Hospital's facilities, ambulance equipment, and EMS telemedicine system, enhancing local healthcare and emergency response capabilities.

Unified Welfare Program

Through the Ministry of Labour's Unified Welfare Program, 3 wheelchairs were donated to persons with disabilities and disadvantaged groups through the Queen Sirikit Foundation, demonstrating ongoing support for vulnerable communities.

Support for Vulnerable Groups and Humanitarian Assistance

In response to humanitarian needs arising from the Thailand-Cambodia border conflict, daily necessities valued at THB 20,000 were donated to support affected communities.

Promoting Employment Opportunities for Persons with Disabilities

An MOU was signed with the Ministry of Labour to promote employment opportunities for persons with disabilities, advancing inclusive and equitable employment. A total of 20 participants attended the signing ceremony.

Elderly Care Activities

The Holiday gifts and visits were arranged for elderly residents during the Songkran Festival, strengthening connections with the local community.

Mexico Site Emergency Relief and Support Initiative

A total of 50 meals and beverages were provided to frontline search-and-rescue personnel during a local factory fire incident.

China Site

The China sites promote community care through health promotion activities and resource reuse programs, addressing local needs while strengthening community connections.

Blood Donation Campaign

A voluntary blood donation campaign was organized in collaboration with Shatou Village and a local blood center, with 20 participants.

Refrigerator Donation Program

A total of 95 idle refrigerators were donated to nearby elderly care institutions, supporting eldercare needs while promoting resource reuse.

Philippines Site Blood Donation Campaign

Employee blood donation campaigns were organized to support local healthcare services, with 239 participant attendances recorded in 2025.





Youth Empowerment

Hsu Chauing Social Welfare Charity Foundation Care Program

The Hsu Chauing Social Welfare Charity Foundation is dedicated to supporting education in remote areas and assisting disadvantaged groups. Through the Foundation, the Company brings together employee goodwill and community resources to extend care to those in need. In 2025, related initiatives benefited a cumulative total of 19,188 disadvantaged children.

Life Education - "The Miracles of the Namiya General Store" Program

Volunteers engage in one-on-one letter exchanges to support children in emotional expression and personal growth.

Children's Day "Dream Fulfillment Program"

Employees sponsor and help fulfill the wishes of disadvantaged children, providing encouragement and support.

In-Kind Donations

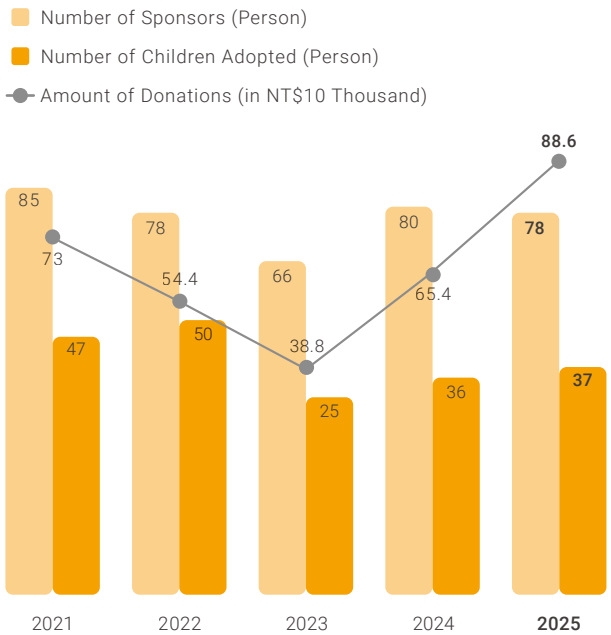
Practical supplies, including document folders, mouse pads, food containers, collapsible water bottles, and Tyvek tote bags, were donated to support children's daily needs.

Soaring Dreams with Children - Dreams Come True Program

The Hsu Chauing Foundation's Dreams Come True Program supports disadvantaged children in building confidence and developing their potential through ongoing encouragement and companionship. In 2025, 78 employees participated, raising NT\$885,500 and sponsoring 37 children.



Dreams Come True Program



Empowering Satellite Community Centers to Help Children Pursue Their Dreams

The New Taipei Little Satellite Program provides after-school companionship, academic support, and talent development opportunities for disadvantaged children and adolescents through community-based partnerships. In New Taipei City alone, approximately 14,000 children and adolescents are considered socially disadvantaged.

To support this initiative, Kinpo sponsored the 2025 New Taipei Little Satellite Talent Showcase, donating 1,000 Tyvek tote bags and 1,000 sports water bottles to encourage participants in their learning and development. In recognition of the Company's support for youth development, the New Taipei City Government presented Kinpo Electronics with a certificate of appreciation.



Protecting with Love, Letting Love Soar - Charity Concert

The 2025 Charity Concert featured performances by the ukulele club of Dapo Elementary School, beneficiaries of the Hsu Chauing Social Welfare Charity Foundation's arts and culture program, as well as children from the Down Syndrome Foundation and the visually impaired musicians of the EyeMusic Band. Through music and performance, participants showcased their talents, resilience, and passion for life, promoting social inclusion and cultural engagement.





Core Business Integration

Small Appliance Repair Campaign - Leveraging Core Expertise to Give Appliances a Second Life

Kinpo Electronics continues to promote the Small Appliance Repair Campaign, leveraging its technical expertise to advocate the concept of "repair rather than replace" and promote resource circulation in local communities. Since 2023, the Company has partnered with the Small Appliance Repair Center, Wanshun Village, and Shenkeng Village, and expanded the program to the Chaoyang Community in Nanao Township in 2025.



Cumulative outcomes since the program's launch include:

124 appliances successfully repaired

476 kg of waste reduced

77% repair success rate

162 repair requests received

90 employee volunteers participated

4,171kg of carbon emissions avoided

Through practical repair services, the program promotes repair, reuse, and circular economy concepts while strengthening community engagement and environmental awareness.



Arts and Culture Co-Creation

Cultivating Cultural Literacy Through Cultural Investment and Broadening the Depth and Reach of Sustainability

Kinpo is committed to promoting cultural sustainability through resource investment and cross-sector collaboration. In recognition of its support for the cultural and creative industries and efforts to expand social impact, the Company received the Resource Support Award at the inaugural ESG for Culture Impact Awards organized by the Taiwan Creative Content Agency (TAICCA) in 2025.

Believing that sustainability encompasses cultural participation and literacy alongside environmental and social responsibility, Kinpo Electronics invested more than NT\$4 million in cultural initiatives for 2 consecutive years in 2025. These efforts extended cultural engagement from the workplace to families, communities, and senior populations, broadening the impact of sustainability initiatives.



金寶電子工業股份有限公司





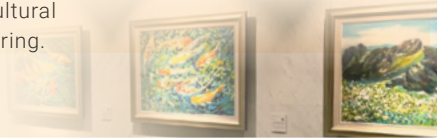
Key initiatives include:

- ✓ **Creating a Corporate Art Gallery**
Introducing artworks into office spaces to foster a workplace environment enriched by arts and culture.
- ✓ **Promoting Local Visual Culture**
Using visual storytelling and films to enhance employees' and their families' understanding of local culture and shared values.
- ✓ **Bringing the Arts into Communities**
Extending performing arts into communities to promote cultural participation and awareness of aging-related issues among seniors.
- ✓ **Supporting Diverse Arts and Cultural Experiences**
Expanding access to high-quality arts and cultural activities for people from diverse backgrounds.
- ✓ **Promoting Cultural Equity**
Bringing arts and cultural resources into schools and communities to expand participation opportunities in rural and underserved areas.

Through these 5 initiatives, Kinpo Electronics promotes cultural literacy, cultural equity, and social inclusion while contributing to the United Nations SDGs, including Quality Education, Good Health and Well-Being, Reduced Inequalities, Sustainable Cities and Communities, and Partnerships for the Goals. Going forward, the Company will continue to collaborate with external partners to integrate arts and culture into workplaces, families, and communities, leveraging cultural engagement as a catalyst for deeper and broader sustainability impact.

Arts-Business Collaboration and Resource Sharing- Creating a Corporate Art Gallery

In collaboration with Zigong Art Sharing Co., Ltd., Kinpo Electronics established a corporate art gallery at its Shenkeng Headquarters, featuring 13 mixed-media artworks. The initiative enriches the workplace through artistic engagement while providing emerging artists with exhibition and exposure opportunities, promoting cultural resource sharing.



Advancing FormosArt 2.0 - Bringing the Arts into Seniors' Everyday Lives



Since October 2024, Kinpo has partnered with the National Theater & Concert Hall to support the FormosArt 2.0 program, extending performing arts into local communities and making cultural participation more accessible for seniors. Through performances and community workshops focused on aging, dementia, and caregiving, the program promotes social interaction and community engagement.

Night Never Gets Darker

14 Performances
273 Participants
154,399
Media Impressions

Outreach Workshop for Seniors

3 workshops
100 Participants

Conveying Positive Values Through Film and Promoting Local Visual Culture

Kinpo organized a private screening of the documentary Taiwan Unsung Hero, inviting employees, family members, and friends to attend, with senior executives also participating in support of the event. Through inspiring stories of perseverance and self-improvement, the film promoted positive values and encouraged personal growth and self-transcendence.



Expanding Cultural Participation by Sponsoring the Summer Jazz Festival

Kinpo served as the exclusive title sponsor of the "Kinpo Electronics Arts Appreciation Series - NTCH Summer Jazz Festival Orchestra: Cool Jazz", featuring professional jazz musicians from Taiwan, Japan, and the United States. The event attracted 1,861 participants and generated 312,251 media impressions. Through supporting high-quality musical performances, the Company promotes cultural participation, diversity, and artistic innovation.



Supporting the Taoyuan City Government Arts Equity Program: Bringing Arts and Cultural Resources to Rural Communities

The "Let's Celebrate Together - Taoyuan Arts-Business Collaboration for Arts Equity Program" brings arts and cultural resources to eight districts across Taoyuan through partnerships with the Department of Cultural Affairs of the Taoyuan City Government and the Taoyuan Cultural Foundation. Through performances by local performing arts groups, the program promotes cultural equity and expands access to arts and cultural experiences in rural communities. Since its launch, the program has delivered 23 performances, attracting more than 4,200 participants.





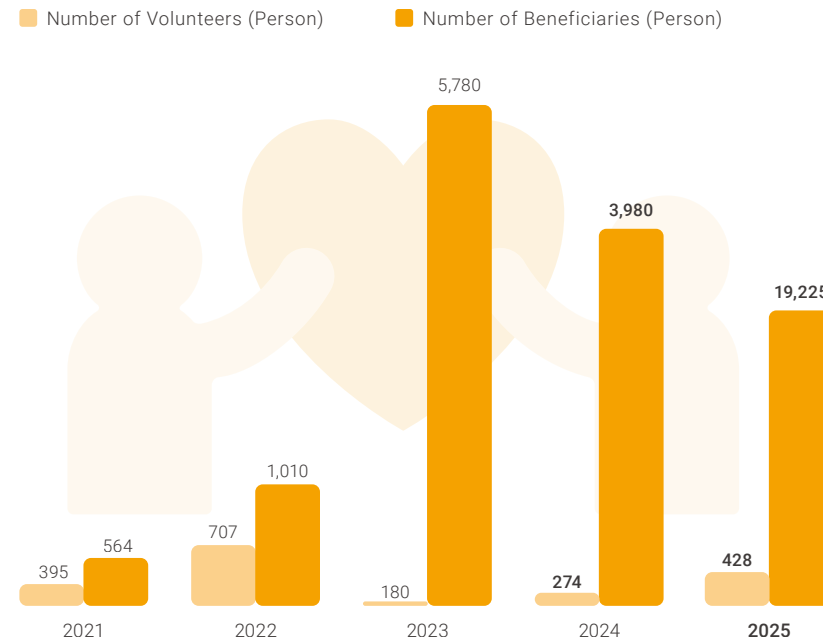
Sustainability Advocacy

Kinpo Volunteer Club

To strengthen long-term volunteer engagement and social impact, Kinpo Electronics officially registered its corporate volunteer team with the Social Affairs Department of the New Taipei City Government in 2024. The Kinpo Volunteer Club advances the Company's 6 social inclusion pillars - Food and Agricultural Education, Local Engagement, Youth Empowerment, Core Business Integration, Cultural Co-Creation, and Sustainability Advocacy - by combining employee expertise with corporate resources to address social needs and create positive impact.



In 2025, volunteer activities recorded 428 participant attendances and 2,290 volunteer service hours. Among these, Kinpo Volunteer Club members contributed 1,207 service hours, with a participation rate exceeding 80%. To recognize volunteer contributions and strengthen engagement, the Company also held its annual volunteer gathering and recognition ceremony. Through volunteer service, employees transform care into action, bringing warmth and support to communities while extending the Company's positive social impact.



ESG Public Benefit Market

To support local businesses and social welfare organizations, Kinpo Electronics regularly hosts ESG Public Benefit Markets at its offices before major holidays. Through employee purchases, the events promote social inclusion while providing financial support to participating organizations. In 2025, total purchases reached NT\$117,865.

Yu Cheng Sheltered Workshop

By purchasing products from the Yu Cheng Sheltered Workshop, the Company supports employment opportunities and independent living for persons with disabilities.



Down Syndrome Foundation R.O.C.



Through direct procurement, the Company supports lifelong care services for individuals with Down syndrome and other persons with disabilities, contributing to education and skills development, employment support, and daily living assistance.

Supporting Local Businesses

Direct procurement from local businesses and producers helps shorten food miles, reduce transportation-related carbon emissions, and promote low-carbon consumption.



Walking with Youth to Cultivate a Sustainable Future

Partnering with AIESEC to Inspire Youth as Agents of Change

Kinpo Electronics participated in the AIESEC Winter Conference, sponsoring 180 eco-friendly sports water bottles and sharing its experiences in advancing SDG 8 and SDG 11. Through engagement with young people, the Company encourages greater awareness of sustainability issues and supports the development of future leaders capable of driving positive social change.



Deepening Local Engagement and Promoting Industrial and Cultural Sustainability

- ✓ Partnered with the Mustard Seed Mission to implement the Sustainable Food and Agriculture Education Program in Jianshi Township, Hsinchu, helping Indigenous youth acquire agricultural skills, encouraging them to return to their hometowns, and revitalizing local industries.
- ✓ Supported the National Theater & Concert Hall's FormosArt 2.0 program, bringing performing arts into local communities, expanding cultural participation, and promoting cultural equity.

Achieving Corporate Sustainability Goals and Progressing Toward Net-Zero

- ✓ The Company actively supports the United Nations SDGs and has set targets of achieving carbon neutrality by 2030 and net-zero emissions by 2050. By integrating ESG principles into its operations, it continues to advance toward these goals.



Learning Sustainability with National Taipei University of Technology to Cultivate a Greener Future

On December 16, Kinpo Electronics welcomed 40 faculty members and students, including 10 international exchange students, from the Institute of Environmental Engineering and Management at National Taipei University of Technology to its Shenkeng Headquarters. Through presentations and discussions led by the Chief Sustainability Officer and ESG Office team, participants gained insights into the KINPO GROUP's development journey, ESG strategies, sustainability initiatives, and management practices.



The exchange provided students with a deeper understanding of how sustainability principles are integrated into business operations. Throughout the visit, students actively participated in discussions and raised thoughtful questions, demonstrating strong interest in sustainability issues and critical thinking. Their perspectives also provided valuable insights for the Company, fostering mutual learning between academia and industry.

Sustainability-Related Lectures and Training Programs

Kinpo promotes sustainability awareness through a variety of lectures and training programs covering ESG, carbon management, the circular economy, and diversity, equity, and inclusion (DEI). By strengthening employees' sustainability knowledge and engagement, the Company encourages every employee to become a contributor to sustainable development. In 2025, a total of 68 online and in-person courses and lectures were conducted, attracting 2,182 participants and generating 2,956 training hours.

(For more details, please refer to [Appendix - Social Inclusion Indicators](#).)

2025 Online/in-person courses and lectures	2,182 Participants	2,956 Training Hours
68 Courses		

Clothing and Book Recycling Program

In partnership with the Eden Social Welfare Foundation, the Company has established permanent collection stations for secondhand clothes and books, encouraging employees to participate in resource reuse and charitable giving. Donated clothing is reused, auctioned, or recycled according to its condition, while secondhand books are donated to organizations in need, extending the value of both resources and knowledge. Since 2019, the program has collected 1,628 kg of secondhand clothing and 937 books, promoting resource reuse and waste reduction.

Cumulative Donations Since 2019	Secondhand Clothing 1,628 kg	Secondhand Books 937 Books
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Kinpo-Compal Group Joint Sustainability Initiatives

Protecting the Feitsui Reservoir and Biodiversity through Organic Tea Adoption

Kinpo Electronics, together with Compal Electronics and AcBel Polytech Inc., launched the Pinglin Organic Tea Adoption Program to support sustainable agriculture and protect the water resources and biodiversity of the Feitsui Reservoir watershed. Through tea-picking and tea-processing experiences, ecological tours, environmental education activities, and low-carbon dining experiences,

employees gain a deeper understanding of the connections among agriculture, water conservation, and ecosystem protection.

By participating in the program, employees are encouraged to incorporate environmental stewardship into their daily lives and support a sustainable future in which people and nature thrive together.



Promoting Ocean Stewardship Through Beach Cleanup Initiatives

To support marine conservation and biodiversity protection, the Kinpo-Compal Group engaged employees from Kinpo Electronics, Compal Electronics, and AcBel Polytech Inc. in a joint beach cleanup initiative aligned with SDG 14.

The program combined environmental education with hands-on cleanup activities, helping participants better understand marine debris, plastic pollution, and biodiversity challenges. Collected debris data were submitted to Taiwan's National Marine Debris Database to support environmental research and policy development. Since 2024, 312 employee volunteers have participated in the initiative, removing 830 Kg of marine debris. The program contributes to reducing coastal pollution while promoting environmental awareness and responsible everyday actions.





GOVERNANCE

Corporate Governance

- 094 G.01 Sustainability Blueprint and UN Sustainable Development Goals
- 095 G.02 Corporate Governance
- 100 G.03 Ethical Management and Regulatory Compliance
- 104 G.04 Risk Management
- 107 G.05 Information Security Management
- 110 G.06 Tax Policy
- 112 G.07 Quality Management
- 114 G.08 Customer Requirements and Satisfaction Survey
- 118 G.09 Major Initiatives and Involvement

R&D and Innovation

- 121 G.10 R&D and Green Design
- 124 G.11 R&D Patents

Sustainable Procurement

- 127 G.12 Sustainable Procurement Policy and Goals
- 129 G.13 Supplier Selection and Evaluation
- 130 G.14 Supply Chain Risk Management
- 132 G.15 Supplier Capacity Building



Exemplary Actions



Sustainability Achievements and Recognition

✓ Environmental

The Company obtained CommonWealth Magazine's 1.5°C Climate Target Certification for 2 consecutive years and was recognized as 1 of Business Weekly's Top 100 Carbon Competitiveness Companies.

✓ Social

Kinpo received the 1111 Job Bank Happy Enterprise Gold Award for 5 consecutive years and the Resource Support Award at the ESG for Culture Impact Awards organized by the Taiwan Creative Content Agency (TAICCA).

✓ Governance

The Company received the Top Award in the Electronics Technology Industry at the Global Views Corporate Sustainability Awards upon its first participation, was selected among the Top 100 Sustainable Enterprises in the Manufacturing Sector under CommonWealth Magazine's Sustainability Citizen Awards, and earned multiple recognitions, including a Gold Award at the Taiwan Corporate Sustainability Awards, a Bronze Award at the Global Corporate Sustainability Awards, and an AA rating in the TIP Taiwan Sustainability Ratings.

Building ESG Decision-Making Capabilities through Scenario Simulations

Kinpo strengthened ESG decision-making capabilities among management by organizing "Sustainability Strategist" workshops in 2025. The program utilized scenario-based simulations to replicate real-world sustainability challenges, enabling participants to make decisions, identify risks, and evaluate trade-offs in dynamic business contexts.

The department-level program focused on integrating sustainability into strategic decision-making, including aligning ESG goals with business priorities, assessing sustainability impacts, and developing ESG implementation roadmaps. The manager-level program emphasized the practical implementation of sustainability in daily operations, covering sustainability governance, carbon management and reduction targets, product carbon footprint management, sustainable design, and sustainable procurement practices.

Through these simulation, participants were required to make sustainability-oriented decisions under resource constraints, strengthening their ability to balance business objectives with ESG considerations. The workshops also enhanced cross-functional understanding and collaboration, supporting the integration of sustainability into both strategic planning and daily operations.





Performance Highlights

[Governance](#) For more details, please refer to the [Kinpo Electronics ESG Official Website](#).



Sustainability Enhancement



For 2 Consecutive Years
Top 100
Sustainable
Model Enterprises



**Sustainability Report
Gold Award**



English
Sustainability Report
Bronze Award



**Top 2000
Manufacturers**



Ranked
30th



**Top 50
Business
Groups**



Kinpo-
Compal
Group
Ranked
8th



**Excellence in
CSR Award**



**Top 100 Sustainable
Enterprises**



First-time Recipient
Large-scale
Manufacturing
Category



**Electronics and
Technology Industry
Top Award**



First-Time Participant
First-Time Recipient
ESG Corporate
Sustainability Award



Taiwan Sustainability
Assessment
AA
Rating



**Taiwan High
Compensation
100 Index**
For 3 Consecutive Years



Corporate
Governance
Evaluation
6-20% Tier



0 Breaches
No Anti-competitive
practices/Antitrust/
Anti-monopoly violations

Sustainable Supply Chain



**ISO 20400
Internal Training**

Pass Rate **100%**



**Community
Information-
sharing Activities**

Reach Rate **100%**

Risk Management



**Implemented
ERM Project**

Based on
ISO 31000
Establishing Risk
Management Capabilities



0 Cases
No Cyberattacks/Information
Security Incidents Affecting
Business Operations

Social Engineering Drills

Pass Rate **98.38%**



Corporate Governance



- 094 G.01 Sustainability Blueprint and UN Sustainable Development Goals
- 095 G.02 Corporate Governance
- 100 G.03 Ethical Management and Regulatory Compliance
- 104 G.04 Risk Management
- 107 G.05 Information Security Management
- 110 G.06 Tax Policy
- 112 G.07 Quality Management
- 114 G.08 Customer Requirements and Satisfaction Survey
- 118 G.09 Major Initiatives and Involvement





G.01

Sustainability Blueprint and UN Sustainable Development Goals

Kinpo Electronics Sustainable Development Vision and Policy



Vision

Realizing sustainable value, creating shared prosperity across generations.



Policy

Guided by its business philosophy of "Innovation, Harmony, and Transcendence", KINPO GROUP pursues sustainability through 3 key pillars: environmental coexistence, economic prosperity, and social well-being. The Group advances sustainability across 5 key areas: corporate governance, employee well-being, social engagement, supply chain management, and sustainable production, working together with stakeholders toward a sustainable future.

In December 2021, KINPO GROUP released its Sustainable Development Vision and Policy, defining environmental, social, and corporate governance (ESG) as the core pillars of its sustainability strategy and aligning the United Nations Sustainable Development Goals (SDGs) with its corporate vision and policies to develop short-, medium-, and long-term strategies and action plans, forming a comprehensive sustainability framework. Building on the outcomes of the 2022 strategic and action plan implementation, Kinpo implements a yearly cycle of execution strategies, with periodic reviews and adjustments to ensure alignment with its evolving business development.



Core ESG	Five Topics	Strategy	Corresponding Sections	Corresponding GRI Topics	SDGs
Economy	Corporate Governance	Ethical Management Regulatory Compliance Internal Control	G.03 Ethical Management and Regulatory Compliance	GRI201: Economic Performance GRI205: Anti-corruption GRI206: Anti-competitive Behavior GRI207: Tax	
		Risk Management	G.04 Risk Management		
		Economic Performance	G.06 Tax Policy		
		Information Security	G.05 Information Security Management		
Environment	Environmental Sustainability	GHG Emissions	E.02 GHG Management	GRI101: Biodiversity GRI102: Climate Change GRI103: Energy GRI303: Water and Effluents GRI306: Waste	
		Energy Management Water Management Waste Management	E.03 Energy and Resource Management		
		Biodiversity	E.04 Biodiversity		
Society	Society Engagement	Caring for the Disadvantaged Local Care	S.8-S.10 Social Inclusion	N/A	
		Respect for Human Rights	S.02 Human Resource Management	GRI202: Market Presence GRI401: Employment GRI403: Occupational Health and Safety GRI404: Training and Education GRI405: Diversity and Equal Opportunity GRI406: Non-discrimination GRI408: Child Labor	
	Employee Care	Human Resource Cultivation	S.04 Employee Development		
		Occupational Health & Safety Work-Life Balance	S.06 Employee Health		
	Value Chain Relationships	Customer Commitment	E.05 Hazardous Substance Management E.06 Responsible Minerals Management G.08 Customer Requirements and Satisfaction Survey	GRI204: Procurement Practices GRI308: Supplier Environmental Assessment GRI414: Supplier Social Assessment	
		Supplier Management	G.12-G.15 Sustainable Procurement		
		Innovative R&D Green Manufacturing	G.10-G.11 R&D and Innovation	GRI416: Customer Health and Safety GRI417: Marketing and Labeling GRI418: Customer Privacy	
		Quality Management	G.07 Quality Management		



G.02

Corporate Governance

Kinpo places great importance on corporate governance and operational transparency. The Company complies with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations, while continuously strengthening its corporate governance framework. The Company focuses on enhancing Board effectiveness, safeguarding shareholders' rights and interests, strengthening internal control and audit mechanisms, and improving information transparency. Guided by Code of Integrity Management, Kinpo has established policies and procedures to implement sound corporate governance practices, enhance operational performance, and achieve sustainable development.

Looking ahead, the Company will continue to strengthen Board effectiveness, foster a strong corporate governance culture through active participation in governance evaluations, enhance stakeholder engagement mechanisms to promote shareholder activism, and improve the quality and transparency of non-financial disclosures.

Kinpo's Corporate Governance Strategy

Topic	Corporate Governance Requirements		
			Description
	 Regulatory Compliance	Compliance with International Standards	Regularly monitor developments in international sustainability standards, incorporate them into corporate governance planning, and comply with regulatory requirements as the foundation of the Company's governance framework.
	 Division of Competences	Strengthen Board Functions Foster a Corporate Sustainability Culture	In 2024, the Company established a Board Diversity Policy and set measurable objectives to strengthen Board effectiveness and enhance diversity. Functional committees, including the Compensation, Audit, Sustainable Development, and Risk Management Committee, provide specialized oversight and guidance to management while regularly reviewing business performance and key governance matters.
	 Performance Appraisal	Enhance Board Functions Strengthen Corporate Governance	The Company will continue to actively participate in relative corporate governance evaluations and develop improvement initiatives to strengthen its governance culture. In addition, annual performance evaluation of the Board of Directors, individual directors, the Audit Committee, and the Compensation Committee will be conducted by the Board of Directors and Functional Committees Performance Evaluation Guidelines to continuously enhance Board effectiveness.
	 Information Disclosure	Enhance Information Transparency	The Board of Directors meets at least quarterly to review operating performance and discuss key strategic matters. Information from Board meetings is disclosed through the Market Observation Post System (MOPS) by regulatory requirements, ensuring timely and transparent communication with investors.
	 Communication & Interaction	Strengthen Stakeholder Communication	The Company regularly convenes Annual General Shareholders' Meetings and investor conferences to engage with shareholders and investors on corporate governance matters and business performance. The Annual Report and Sustainability Report are published on the Company's website, where dedicated stakeholder communication channels support transparent and two-way communication.

Composition of the Board of Directors

The Board of Directors is the highest governance body and principal decision-making authority of Kinpo Electronics. The Board is responsible for providing strategic direction, overseeing management, and safeguarding the interests of the Company and its shareholders.

In fulfilling its responsibilities, the Board exercises its authority by applicable laws and regulations, the Company's Articles of Incorporation, and resolutions adopted by shareholders. The Board also provides strategic guidance and professional advice to management to support sustainable growth, enhance corporate value, and protect stakeholder interests.





Based on fundamental qualifications, values, professional knowledge, and expertise, the Board has established clear nomination qualifications and evaluation criteria for director candidates. These criteria comply with the Company's Articles of Incorporation, Methods of Director Election, Code of Practice on Corporate Governance, Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and Article 14-2 of the Securities and Exchange Act. Considering the Company's operational characteristics, business model, and development needs, Board diversity objectives encompass professional background, gender, and expertise, with emphasis on professional competence and complementary skills to maintain a balanced Board structure.

Board members collectively possess the knowledge, skills, and competencies required to fulfill their responsibilities, including expertise in business judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspectives, leadership, and decision-making. We believe that a professional, diverse, and independent Board enhances governance effectiveness and supports sustainable development.

The current Board was re-elected on June 3, 2025, and consists of 11 directors, including 4 independent directors, 3 executive directors, and 4 non-executive directors. Women represent 27.27% of Board members (3 directors). In terms of age distribution, 27.27% are under 60, 36.36% are between 61 and 70, 18.18% are between 71 and 80, and 18.18% are over 81 years old. As of the end of 2025, the average tenure of directors was 13.2 years.

Membership of the Board and Committee

Name/Title	Gender	Age	Concurrently employed by Kinpo	Independent Director Tenure	Professional Expertise							Industry Experience (GICS Level 1)
					Operating Decisions	Crisis/Risk Management	Leadership	Industry Expertise	Macroeconomic & International Perspective	Legal & Financial Accounting	Environmental Sustainability	
Hsu, Chieh-Li/ Chairman	M ♂	51-60	V	-	V	V	V	V	V	V	V	Information Technology/ Industrials/ Consumer Discretionary
Hsu, Sheng-Hsiung/ Director	M ♂	81-90	V	-	V	V	V	V	V	V	V	Consumer Discretionary/ IT/ Industrials
Chen, Wei-Chang/ Director	M ♂	61-70	V	-	V	V	V	V	V	V	V	Consumer Discretionary/ IT
Ko, Chang-Chyi/ Director	M ♂	81-90	-	-	V	V	V	V	V	V	V	IT/Health Care/ Financials
Ho, Mei-Yueh/ Director	F ♀	71-80	-	-	V	V	V	V	V	V	V	IT/Health Care
Chen, Hsin-Tso/ Director	M ♂	41-50	-	-	V	V	V	V	V		V	IT/Health Care
Hsu, Chieh-Cheng/ Director	M ♂	41-50	-	-		V		V	V	V	V	Financials
Hsieh, Fa-Dah/ Independent Director	M ♂	71-80	-	6 - 9	V	V	V	V	V	V	V	Financials
Wu, Chung-Fern/ Independent Director	F ♀	61-70	-	3 - 6	V	V	V	V	V	V	V	Financials/IT/ Chemicals/ Consumer Staples
Chiu, Tai-Shan/ Independent Director	M ♂	61-70	-	< 3	V	V	V		V	V	V	Industrials/ Consumer Discretionary
Hu, Gin-Ing/ Independent Director	F ♀	61-70	-	< 3	V	V	V	V	V	V	V	Communication Services/IT

- ※
1. The current Board of Directors is the 20th Board, serving a 3-year term from June 3, 2025, to June 2, 2028.
 2. A complete list of the Board members' backgrounds, education and work experience, continuing education, meeting operations, and other corporate positions, please refer to the 2025 Annual Report, 2. Corporate Governance Report -2.1.1 Directors' Information.
 3. The Board's diversity in background, please refer to the 2025 Annual Report, 2. Corporate Governance Report - 2.1.3 The Diversity & Independence of the Board of Directors.
 4. Continuing Education for Directors, please refer to the 2025 Annual Report, 2. Corporate Governance Report - 2.3.3 Note 4: Continuing Education of Directors of Kinpo Electronics, Inc. in 2025.
 5. By the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, an independent director may not concurrently serve as an independent director in more than 3 listed companies. The number of concurrent independent directorships held by the Company's Board members, please refer to the 2025 Annual Report, 2. Corporate Governance Report, 2.1.2 Disclosure of Directors' Qualifications and Independent.



2025 Annual Report



Board Members



Board Operations

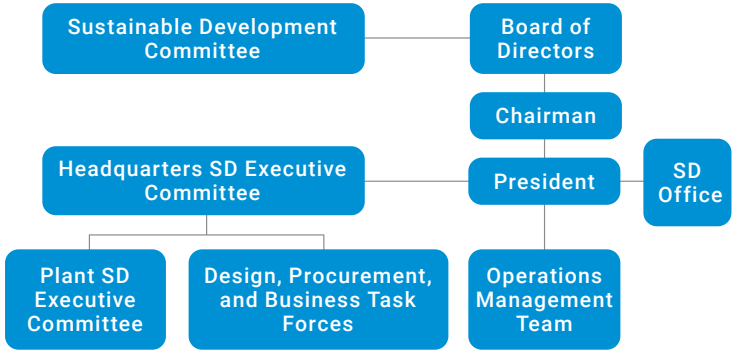
Board meetings are held at least quarterly to discuss operating matters and quarterly/annual financial statements, by the Company Act, the Securities and Exchange Act, and the Company's Articles of Incorporation, Rules of Procedure for Board of Directors Meetings, with resolutions disclosed after the Board meeting. Directors have to comply with conflict-of-interest requirements when proposals involve their personal interests. During meetings, in addition to the Head of Internal Audit, relevant personnel attend and explain agenda items as needed.

(Regarding meeting operations and conflict of interest handling, please refer to the 2025 Annual Report, [2.3.1 Operation of the Board of Directors](#).)

 Number of Meetings	- The Board held 8 meetings in 2025 to review significant business matters and quarterly/annual financial statements. - The actual attendance rate exceeded 96%.
 Sustainability-Related Discussions	- The Sustainable Development Committee was elevated to a functional committee in September 2023 and reports on ESG-related topics, plans, and progress to the Board at least annually. - Since 2024, the Sustainability Report has been reviewed by the Committee and approved by the Board before publication.
 Risk-Related Discussions	The Risk Management Committee was elevated to a functional committee in November 2024 and reports on its progress and results to the Board at least annually.

Sustainability Management Organizational Structure

Kinpo has established its Code of Practice for Sustainable Development based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and formed a Board-level Sustainable Development Committee to oversee and guide our strategy and outcomes. Senior executives formed a cross-departmental Executive Committee based on their responsibilities, set goals, oversaw plant-level implementation, and reported regularly to the Board. We formed Design, Procurement, and Business Task Forces under the Executive Committee to coordinate relevant initiatives and develop coping measures.



Sustainability Management Organization and Operations

Organization	Meeting Frequency	Responsibilities
Board of Directors	Irregular 8 times in 2025	Provides regular guidance and oversight on the Company's sustainability performance and progress based on operational needs and business development.
Sustainable Development Committee	At least 1 time annually 2 times in 2025	Formulates the Company's sustainability vision, objectives, policies, and strategies; oversees sustainability-related capital expenditures; and supervises the implementation of sustainability initiatives.
Headquarters: Sustainable Development Executive Committee	At least 1 time annually 1 times in 2025	- Chaired by the President and composed of senior executives, serving as the Company's highest sustainability management and execution committee. - Formulates sustainability objectives and implementation strategies based on external developments and internal business needs. - Oversees the operation of plant-level implementation committees and related sustainability initiatives.
Design, Procurement, and Business Task Forces	At least 1 time Semi-annually 15 times in 2025	Develop and implement actions and formulates coping measures for identified issues.

※ The Sustainable Development Committee was elevated to a Board-level functional committee in September 2023, and the operational-level one was renamed the Sustainable Development Executive Committee.

Directors' Remuneration

Directors' remuneration includes remuneration, retirement benefits, directors' compensation, and business execution expenses. In 2025, for all companies included in the consolidated financial statements, directors' remuneration as a proportion of net profit after tax: general directors 2.35%, and independent directors 0.46%.

(For more details, please refer to the 2025 Annual Report, [2.2.1 Remuneration of Directors and Independent Directors](#).)

Audit Committee Operations

The Audit Committee assists the Board in overseeing the Company's internal control system and related matters. The Committee consists of 4 independent directors: Hsieh, Fa-Dah; Wu, Chung-Fern; Chiu, Tai-Shan; and Hu, Gin-Ing, with Hsieh, Fa-Dah serving as Convener. During the reporting period, no proposals disapproved by the Committee, no objections, reservations, or significant comments from independent directors, and no recusal due to conflicts of interest. They held 8 meetings in 2025, with an actual attendance rate of 93.75%.

(For more details, please refer to the 2025 Annual Report, [2.3.2 The Audit Committee](#).)



Sustainable Development Committee Operations

The Sustainable Development Committee was established following Board approval on September 7, 2023, and operates under the Sustainability Committee Charter to oversee and promote our sustainability actions. Director Chen, Wei-Chang chairs the Committee, and it consists of 1 director and 4 independent directors, for a total of 6 committee members. They held 2 meetings in 2025, with an actual attendance rate of 91.67%.

(For more details, please refer to the 2025 Annual Report, 2.3.5 The Composition, Responsibilities, and Implementation Status of the Sustainable Development Committee. ➡)

Risk Management Committee Operations

The Risk Management Committee was established following Board approval on November 12, 2024, and operates under the Risk Management Policy and Procedures to strengthen management capabilities. The Committee consists of 6 members, including 2 directors and 4 independent directors, with Independent Director Hsieh, Fa-Dah serving as Convener. They held 3 meetings in 2025, with an actual attendance rate of 93.33%.

(For more details, please refer to the 2025 Annual Report, 2.3.6 The Composition, Responsibilities, and Implementation Status of the Risk Management Committee. ➡)

Compensation Committee Operations

The Compensation Committee consists of 4 independent directors, with Hsieh, Fa-Dah serving as Convener. During the reporting period, no proposals disapproved by the Committee, no objections, reservations, or significant comments from independent directors, and no recusal due to conflicts of interest. They held 3 meetings in 2025, with an actual attendance rate of 87.50%.

(For more details, please refer to the 2025 Annual Report, 2.3.4 Composition, Duties and Implementation Status of the Compensation Committee. ➡)

Board Performance Evaluation

To strengthen corporate governance and enhance Board effectiveness, the Company has formulated the Performance Evaluation Measures for the Board of Directors and Functional Committees. Since 2021, we have conducted annual internal performance evaluations for the Board, its members, and functional committees (the Audit and Compensation Committee). Since 2023, at least 1 time every 3 years, we have engaged external professional institutions or experts to conduct an independent evaluation and disclose the results in the Annual Report. We reported the results of the 2025 internal performance evaluation to the Board on March 11, 2026, while the recent external evaluation results were reported on December 29, 2023.

(For more details, please refer to the 2025 Annual Report, 2.3.1 Operations of the Board of Directors. ➡)

2025 Internal Performance Evaluation Outcomes

Evaluation Period: January 1, 2025 to December 31, 2025				
Evaluation Scope	Evaluation Content		Average Score	Rating
Board of Directors	1.Participation in the company operation 2.Improvement of the quality of the Board decision-making 3.Board composition and structure	4.Election and continuing education of the directors 5.Internal control 6.Focus on sustainability (ESG)	4.93	Good
Individual Directors	1.Alignment of the goals and missions of the company 2.Awareness of directors' duties 3.Participation in the Company's operations 4.Internal relationship and communication	5.professionalism and 6.continuing education 7.Internal control	4.92	Good
Audit Committee	1.Participation in the Company's operations 2.Awareness of directors' duties 3.Improvement of the quality of Audit Committee decision-making	4.Audit Committee composition and selection of members 5.Internal control	4.88	Good
Compensation Committee	1.Participation in the Company's operations 2.Awareness of the Compensation Committee's responsibilities	3.Improvement of the quality of Compensation Committee decision-making 4.Compensation Committee composition and selection of members	4.88	Good

※ Evaluation outcomes are divided into 5 ratings: 1: Extremely Poor (Strongly Disagree); 2: Poor (Disagree); 3: Average (Neutral); 4: Good (Agree); and 5: Excellent (Strongly Agree).

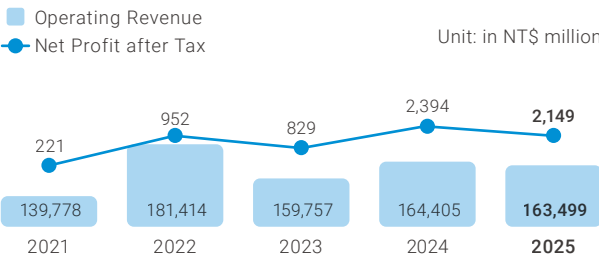
2023 External Performance Evaluation Outcomes

Evaluation Period: January 1, 2022 to October 31, 2023	
Evaluation Dimensions	Evaluation Outcomes
Protecting the rights and interestsof shareholders	Comply with regulations.
Strengthen the structure and operation of the Board of Directors	Board members possess professional and gender diversity.
Participation in the Company operation	The Board of Directors implements tracking.
Improvement of the quality of the Board of Directors' decision making	Communicate and coordinate in advance before the meeting, have complete information, and increase the speed and quality of decision making.
Enhancement Information Transparency	The meeting information, fully comprehensive shareholder meeting information, and the sustainability report disclose important topics concerning the rights of stakeholders.
Internal Control	The system is quite comprehensive.
Promotion of Sustainable Development	The Company has a dedicated Sustainable Development Office, and the structure of sustainable governance is complete.
Other additional evaluation considerations	None



Operating Performance

In 2025, recorded consolidated revenue was NT\$163,499 million, a 0.55% decrease from 2024. External factors affected operating performance, including reciprocal tariffs and fluctuations in the New Taiwan Dollar. Despite these challenges, we maintained stable operations and earnings per share above NT\$1 while continuing to advance transformation and value enhancement initiatives. Profit before tax totaled NT\$2,832 million, an 8.38% decrease from 2024. To maintain a stable dividend policy, the Board approved a cash dividend of NT\$0.6 per share from 2025 earnings on March 11, 2026, representing a dividend payout ratio of 57% of net income after tax for the year.



Sustainable Finance Investments

Kinpo actively participates in UN climate action initiatives, has committed to Science-Based Targets (SBTs), integrates sustainability into operational decision-making and capital allocation, and balances business growth with environmental protection. We have established a green investment framework to

support sustainable development across operations and the value chain, and also engage with issuers, investors, and other market participants, reinforcing our commitment to creating value for business, society, and the environment.

Kinpo invests in sustainable financial instruments to support projects that benefit the environment and society, including green and social bonds. In 2025, we invested NT\$1 million in the P10 World 1B Green Bond through a repurchase agreement (RP) underwritten by China Bills Finance Corporation (B60907). Vanguard International Semiconductor Corporation issued the bond; the Taipei Exchange recognized it as an eligible sustainable bond and compliant with Taiwan's Sustainable Development Bond regulations. Proceeds are allocated to eligible green projects that improve environmental efficiency.

Succession Planning

The Company has established a succession plan to cultivate candidates' leadership talent through cross-functional assignments, job rotations among affiliated companies, and appointments as a Director, broadening management experience and familiarity with Board operations to identify well-rounded successors. In 2025, senior executives participated in 2 leadership training programs and 3 Group decision-making meetings. The current CEO, President, and CSO were all promoted from senior management positions within the Group, demonstrating the effectiveness of our succession planning mechanism, which continues to support long-term leadership development.

Shareholders' Meeting Operations

Kinpo focuses on investor communication and holds shareholders' meetings to enhance corporate transparency, promote forward-looking business development, and support sustainable growth. In 2025, we held 1 Annual General Shareholders' Meeting and 4 investor conferences. To disclose information transparently, we have published Chinese/English versions of the Annual Report and shareholders' meeting handbook since 2021. Under Taiwan Stock Exchange requirements, we disclose shareholders' meeting materials and Chinese/English financial statements through the Market Observation Post System (MOPS), and announce the meeting date and venue 72 business days before the meeting.

(For more details, please refer to the 2025 Annual Report, 2.3.12 Important Resolutions Passed by Shareholders Meetings and Board Meetings During the Most Recent Fiscal Year up to the Date of Publication of the Annual Report and 3.1.2 List of Major Shareholders.)

The Company's website also features a dedicated Investor Relations section. Investor Conferences are under Financial Information, while the Shareholders' Meeting is under Shareholders Services.



Linking Incentive Mechanism to Sustainability Performance

Referencing international sustainability standards, Kinpo Electronics revised its Employee Performance Appraisal Management Regulations in November 2024 to incorporate ESG and Enterprise Risk Management (ERM) criteria into employee performance evaluations. To support sustainable development, we linked compensation to sustainability performance and tailored evaluation categories and weightings to job grades. To motivate senior executives to create long-term value and sustainable growth, performance evaluations incorporate financial, strategic, management, and sustainability indicators.

Evaluation Category	Weight	Description
Financial Indicators	15%	Financial and cost management performance, including profitability and cost control capabilities.
Strategic Indicators	35%	Strategic planning and execution capabilities, including decision-making, analysis, and resource integration.
Management Indicators	25%	Organizational leadership and the ability to achieve business objectives.
Sustainability Indicators	25%	Commitment to sustainability initiatives, including compliance with the Code of Conduct and the planning and implementation of ESG and ERM programs.

- ※ Senior executives include the Chairman, President, Vice Presidents, Corporate Governance Officer, and Finance & Accounting Officer.
- ※ ESG indicators account for 10% of the sustainability indicators and include emissions reduction targets, requiring annual Scope 1 and Scope 2 emissions reductions in line with the Company's SBTi targets.



G.03

Ethical Management and Regulatory Compliance

Ethical Management and Business Conduct

Robust corporate governance forms the foundation of the Company's sustainable operations. Ethical management is embedded in corporate culture and guides business conduct across the organization. The Company is committed to fair and equitable treatment of all individuals, regardless of race, gender, age, religion, or other personal characteristics, fostering a respectful, inclusive, and collaborative workplace.

To uphold ethical standards and ensure compliance with applicable laws and regulations, the Company has established ethical management policies that define responsibilities, scope, and disciplinary measures. These policies are communicated through internal regulations, annual reports, the corporate website, and other channels, and are regularly reviewed and updated as needed. The Company also provides periodic ethics and compliance training to strengthen employee awareness, reinforce corporate values, and support sound corporate governance. In 2025, internal audits of ethical management and regulatory compliance identified no violations.

2025 Ethical Management Practices and Actions

Stakeholders	Relevant Policies/ Requirements/Contracts	2025 Management Actions
 Board of Directors	1. Rules of Procedure for Board of Directors Meetings 2. Regulations concerning the Board of Directors 3. Code of Ethical Conduct 4. Code of Integrity Management 5. Operating Procedures and Behavior Guidelines for the Company Integrity Management	1. All directors have signed the Ethical Management Statement. 2. Established a Conflict of Interest Policy requiring individuals with potential conflicts of interest to abstain from related discussions and decisions, protecting the interests of the Company and its shareholders. 3. In 2025, the Company maintained Directors' and Officers' (D&O) Liability Insurance with coverage of US\$30 million, providing protection for directors and managerial officers of Kinpo Electronics and its subsidiaries and helping mitigate operational risks.
 Management / Employees	1. Code of Ethical Conduct 2. Code of Integrity Management 3. Operating Procedures and Behavior Guidelines for the Company Integrity Management 4. KINPO GROUP Code of Conduct	1. Required all employees to sign the Confidentiality and Ethical Statement. 2. All managers have signed the Ethical Management Statement. 3. To reinforce ethical conduct and compliance awareness, all new employees complete ethics training during onboarding, and existing employees receive annual refresher training. In 2025, the KINPO GROUP (excluding overseas sites) recorded 4,713 participant attendances, totaling approximately 3,536 training hours, with an average participation rate of 97.8%. 4. A whistleblower mailbox is available on the Company's official website to ensure employees have a clear channel for complaints. 5. The implementation status of the Company's ethical management program was reported to the Board of Directors on February 26, 2026. The Company continues to strengthen employee awareness of ethical management and reinforce compliance with its Operating Procedures and Behavior Guidelines for Ethical Management.
 Customers	1. RBA Code of Conduct and other international and industry standards 2. Non-disclosure agreements and outsourcing contracts 3. Other business contracts	1. Kinpo is committed to adhering to customer codes of conduct or the Responsible Business Alliance (RBA) Code of Conduct. 2. Anti-corruption and anti-bribery clauses are incorporated into customer contracts to ensure mutual compliance with ethical business practices. 3. Employees are required to sign a Confidentiality and Ethics Statement to safeguard customer interests. 4. The Company conducts its business in accordance with the KINPO GROUP Code of Conduct. 5. By the Document Confidentiality Classification Policy, employees sign a general confidentiality agreement upon onboarding, with additional agreements required based on information sensitivity and project requirements. 6. A whistleblower channel is available on the Company's official website, providing customers with a mechanism to report concerns or suspected misconduct. 7. Any suspected customer involvement in corruption or bribery is escalated to senior management for review and appropriate action, with all cases handled by applicable laws and regulations.
 Suppliers, Contractors, and other Business Partners	1. RBA Code of Conduct and other international and industry standards 2. Non-disclosure agreements and outsourcing contracts 3. Other business contracts 4. KINPO GROUP Suppliers' Code of Conduct	1. Customer-designated suppliers are required to comply with the customer's code of conduct, the RBA Code of Conduct, and the KINPO GROUP Suppliers' Code of Conduct. 2. Non-customer-designated suppliers are required to comply with both the RBA Code of Conduct and the KINPO GROUP Suppliers' Code of Conduct. Supplier contracts include anti-bribery provisions prohibiting any form of bribery involving Company employees or their related parties. Any confirmed violation of anti-corruption or anti-bribery requirements may result in immediate legal action, including contract termination. 3. A whistleblower channel is available on the Company's official website for business partners to report concerns or suspected misconduct.



Anti-Corruption and Anti-Bribery

Kinpo has established a multilingual Anti-Corruption Policy applicable across its global operations. The policy is publicly available on the Company's website and sets out clear requirements regarding bribery, improper gifts, and other undue benefits. To support policy implementation, all employees are required to complete confidentiality and ethics training. The Company also requires suppliers and business partners to comply with the KINPO GROUP Suppliers' Code of Conduct, which is aligned with the RBA Code of Conduct. Suppliers are prohibited from offering bribes or other improper benefits to Company employees or related parties. Violations may result in corrective actions, contract termination, or legal action, as appropriate. Where violations result in losses or damages, the Company may seek compensation by the applicable agreements signed with business partners.

The Company maintains a whistleblower channel (response@kinpo.com.tw) to receive and investigate reports of suspected corruption, bribery, or other misconduct. Employees and business partners may report concerns through this channel. All reports are handled confidentially, and whistleblowers are protected from retaliation.



Anti-Corruption
Policy

Protection of Personal Data

The KINPO GROUP has established a Data Protection Policy to safeguard the rights of employees, customers, suppliers, and other stakeholders. The Policy applies to all subsidiaries and affiliated companies and is binding on employees, managers, directors, suppliers, and other relevant parties.

Personal data is collected only for specified and legitimate purposes and is not sold or unlawfully disclosed. Data subjects may access, correct, or request deletion of their personal data by applicable laws and regulations. Personal data is not used for secondary purposes, and the rate of secondary use was 0% in 2025.

To ensure effective implementation, the Group appoints Personal Data Protection Officers or establishes dedicated data protection functions based on local regulatory requirements and operational needs. These roles are responsible for overseeing compliance with the Policy.

In 2025, the KINPO GROUP conducted more than 10 personal data protection training sessions in Chinese and English across domestic and overseas locations, with a total of 6,364 participant attendances. During the same year, no material violations (defined as fines exceeding NT\$1 million) were recorded in relation to anti-corruption and bribery, personal data protection, antitrust regulations, intellectual property rights, human rights, conflicts of interest, money laundering, insider trading, or environmental protection. Ongoing training and awareness programs continue to support ethical conduct and regulatory compliance across the organization.

Regulatory Compliance and Effectiveness

With Kinpo's business spanning globally, we continuously monitor the impact of international policies and regulations on our operations and finances. Concurrently, we establish various corporate governance standards and regularly offer related educational training sessions. Our commitment is to ensure all business practices observe relevant local laws, safeguarding employees from conflicts of interest that could jeopardize company interests. We pledge to respect intellectual property rights and privacy, and refrain from engaging in business activities that violate the Fair Trade Act and Antitrust Laws. Should employees have concerns regarding regulations, measures, or penalties while conducting business, they may apply through their respective business units for guidance from the Legal and Intellectual Property Center.





Category	Description	Management	Performance 2025
Anti-Corruption, anti-bribery	Providing or receiving, directly or indirectly, any improper benefit for the purpose of obtaining, retaining, or securing business opportunities or commercial interests.	1. Established an Anti-Corruption Policy outlining clear requirements for the prevention of corruption and bribery. 2. Included anti-corruption and anti-bribery provisions in standard contracts and reminded relevant business units during contract reviews to prevent compliance violations and mitigate legal risks. 3. Provided access to the Legal and Intellectual Property Center for guidance on legal and compliance-related matters.	1. In 2025, anti-corruption and anti-bribery training programs* recorded 2,360 participant attendances, totaling 1,769 training hours, with an average participation rate of 97.5%. 2. No corruption or bribery cases were reported, and no employees were disciplined or dismissed for violations of the Company's anti-corruption policy.
Anti-trust practices	Activities involving restricting competition, damaging market fairness, manipulating market prices, or controlling market share.	1. Included provisions in standard contracts requiring compliance with applicable laws, including antitrust regulations, and reminded relevant business units during contract reviews to mitigate legal and compliance risks. 2. Business units may request guidance from the Legal and Intellectual Property Center on regulatory and compliance-related matters.	No antitrust or anti-competitive violations.
Breach of Environmental Laws and Regulations	Penalties for violations of environmental laws and regulations.	Standard contracts include provisions requiring compliance with applicable laws, including environmental regulations.	No incidents of violations of relevant regulations.
Breach of Economic Laws and Regulations	Penalties for Violations of Anti-Money Laundering or Insider Trading Regulations.	Established the KINPO GROUP Anti-Money Laundering Policy and Management of Prevention of Insider Trading applicable to all employees.	
Avoiding Conflicts of Interest	Penalties for Violations of Conflict of Interest Policies.	Established an Employee Conflict Declaration Policy requiring employees to disclose any conflicts of interest upon onboarding and outlining the related management procedures.	
Prohibition of Child Labor and Forced Labor	1. Penalties for Employing Underage Workers. 2. Penalties for Violations Related to Forced Labor and Inhumane Treatment.	Verified applicants' identity, age, and employment eligibility during recruitment and onboarding.	No incidents of material human rights violations were identified or reported.
Protection of Privacy Rights	The right to protection of personal data and privacy from unauthorized collection, use, storage, processing, or disclosure.	1. Enhanced cybersecurity controls to protect sensitive information of employees, customers, and suppliers from unauthorized access or disclosure. 2. Provided Personal Data Protection Act training as part of new employee onboarding.	No privacy rights violations were reported.
Protection of Intellectual Property Rights	Protecting intellectual property rights, ensuring their lawful use, and preventing infringement of the intellectual property rights of others.	1. Revised the Regulations for Rewarding Inventions and Creations to encourage patent applications and support innovation. 2. Entered into licensing agreements with intellectual property rights holders when using third-party intellectual property. 3. Required employees to sign employment agreements that include commitments to use only legally licensed software. 4. Clearly defined intellectual property rights ownership and responsibilities in customer and supplier contracts. 5. Issued an Anti-Piracy Statement, signed by the CEO, reaffirming the Company's commitment to the use of legally licensed software. 6. Regularly communicated the prohibition of unauthorized software use and related legal responsibilities through internal announcements. 7. Conducted anti-piracy software awareness and training programs in collaboration with the Information Technology Department.	No intellectual property rights violations were reported.

* This training series includes courses on confidentiality and integrity obligations, covering topics such as corporate confidentiality, integrity clauses, and grievance channels.



Whistleblowing System and Whistleblower Protection

The Company maintains reporting channels through which employees and business partners may report suspected misconduct, legal violations, or breaches of the Code of Ethical Conduct. Procedure for Handling and Treatment of Complaints establishes clear processes for case reporting, investigation, and resolution, and includes both Chinese and English versions. The whistleblower channel is jointly overseen by the CEO and the Head of Internal Audit Officer. The Head of Internal Audit Officer is responsible for case assignment and management, while the Internal Audit function is responsible for conducting investigations.

All reports are handled confidentially by designated personnel. The Company protects whistleblower confidentiality, requires the recusal of individuals with conflicts of interest, and prohibits retaliation against those who raise concerns in good faith. In 2025, no corruption incidents or suspected cases involving improper benefits had been reported through formal reporting channels.

Kinpo Whistleblower Mailbox: response@kinpo.com.tw

Internal Control and Audit Mechanism

The Company maintains an independent Internal Audit Office reporting directly to the Board of Directors. The Internal Audit Office comprises 7 personnel, including the Head of Internal Audit and audit staff, 2 of whom hold Certified Internal Auditor (CIA) credentials. Based on risk assessments and regulatory requirements, the Internal Audit Office evaluates the effectiveness of internal controls, risk management, operational processes, and regulatory compliance, and reports audit results to the Board and independent directors.

The Internal Audit Office also oversees annual internal control self-assessments and tracks corrective actions to address identified deficiencies. The appointment and dismissal of the Head of Internal Audit are subject to review by the Audit Committee and approval by the Board of Directors. By the Company's Corporate Governance Best Practice Principles, the appointment, evaluation, and remuneration of internal audit personnel are reviewed by the Head of Internal Audit and submitted to the Chairman for approval. In 2025, all 52 audit projects included in the annual audit plan approved by the Board of Directors were completed, and follow-up actions were conducted to ensure the effective implementation of corrective measures.

Internal Control and Audit Process



Audit reports and follow-up reports are submitted to the Chairman and independent directors for review. The Head of Internal Audit regularly attends quarterly Audit Committee and Board meetings to report audit results and may communicate directly with independent directors as needed. Annual meetings are also held with directors, independent directors, internal auditors, and external auditors to discuss audit activities, annual plans, and other matters required by law.

(For more details on Audit Committee communications, please refer to the 2025 Annual Report, 2. Corporate Governance Report - 2.3.2 The Audit Committee.)

Sustainability Information Internal Audit

To strengthen the governance of sustainability information, the Taiwan Stock Exchange amended the Regulations Governing Establishment of Internal Control Systems by Public Companies in 2024, requiring listed companies to incorporate Sustainability Information Management into their internal control systems and designate it as a mandatory annual audit item beginning in 2025.

The Internal Audit Office completed the audit of sustainability information management in accordance with the 2025 audit plan. Identified deficiencies and recommendations were addressed by the responsible departments through corrective action plans, and implementation progress continues to be monitored through the internal audit process.



G.04

Risk Management

Kinpo follows the principles and guidance of the ISO 31000 Risk Management Standard, the Financial Supervisory Commission's Regulations Governing Establishment of Internal Control Systems by Public Companies, and the Risk Management Best-Practice Principles for TWSE/TPEX Listed Companies. The Company has integrated Enterprise Risk Management (ERM) into its corporate governance framework, business strategy, operations, and organizational culture.

To address an increasingly dynamic business environment, the Board of Directors approved a comprehensive revision of the Company's Risk Management Policies and Procedures on November 13, 2024, upgrading the original Risk Management Regulations established in 2022. The Board also established a Risk Management Committee to strengthen risk governance. To ensure the independence and objectivity of oversight, the Committee's charter requires that more than half of its members, including the Convener, be independent directors.

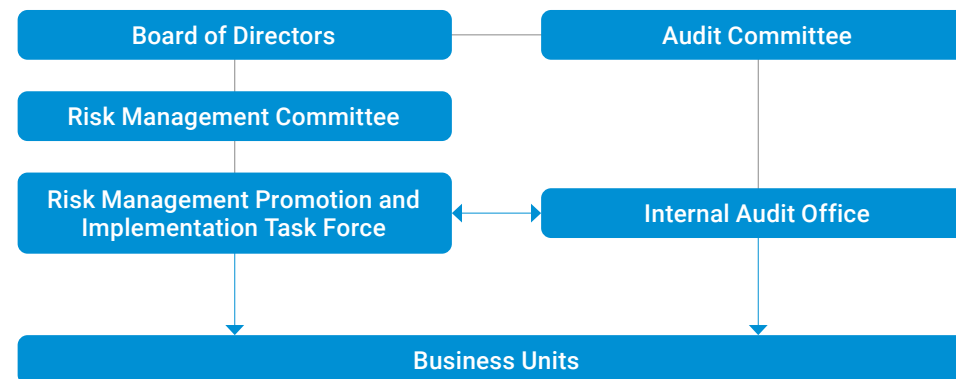


Risk Management Policies and Procedures

Risk Management Organizational Structure

To support sustainable operations and long-term value creation, Kinpo Electronics has established a comprehensive Enterprise Risk Management (ERM) framework that integrates top-down governance with bottom-up implementation. The Board of Directors serves as the highest oversight body, supported by the Risk Management Committee, Risk Management Promotion and Implementation Task Force, business units, and the Internal Audit Office. Through clearly defined responsibilities and a tiered governance structure, risk management is embedded into daily operations and decision-making processes.

The Company adopts the 3 Lines Model to define risk management responsibilities. Business units serve as the 1st line of defense, responsible for risk identification and control. The Risk Management Promotion and Implementation Task Force serves as the 2nd line, coordinating cross-functional communication and overseeing risk management activities. The Internal Audit Office serves as the 3rd line, conducting independent audits and reporting the results to the Board of Directors. To ensure effective oversight, the Risk Management Promotion and Implementation Task Force reports risk assessments, mitigation measures, and implementation progress at least twice a year, while the Risk Management Committee reports to the Board of Directors at least annually. Through ongoing cross-functional collaboration, professional training, and awareness programs, the Company continues to strengthen risk awareness and foster a risk-aware culture, integrating risk management into everyday operations and business decision-making.



Risk Management Policy

The Company's risk management policy establishes a systematic framework for risk identification, assessment, response, monitoring, and review to maintain risk exposure within acceptable levels. This framework helps reduce operational impacts, improve efficiency, strengthen corporate governance, and support sustainable business operations.

Four Major Risk Management Objectives



Achieve Corporate Objectives

Establish a robust risk management framework to comprehensively manage risks that may affect the achievement of corporate objectives.



Enhance Management Effectiveness

Integrate risk management into operational activities and day-to-day decision-making processes.



Provide Reliable Information

Establish a systematic risk identification and assessment mechanism to support decision-making.



Allocate Resources Effectively

Optimize resource allocation and management priorities based on risk appetite and risk levels.



Risk Management Operating Mechanism

The Company systematically identifies and assesses risks across different risk categories by the principles of the ISO 31000 Risk Management Standard, ensuring that risk exposure remains within its defined risk appetite and tolerance levels. Pursuant to Article 9 of the Company's Risk Management Policies and Procedures, each business unit follows a structured 7-stage process covering risk identification, analysis, tolerance setting, assessment and response, monitoring and review, and reporting and disclosure. The assessment scope encompasses strategic, operational, financial, and other material risks, including information security, legal and ethical compliance, climate change, and biodiversity, as well as emerging risks such as geopolitical developments and emerging technologies.

Each business unit evaluates risks using the Group's ERM risk matrix based on likelihood and impact, taking into account the effectiveness of existing controls to determine risk acceptability and management priorities. Appropriate response strategies, including risk avoidance, reduction, transfer, or acceptance, are then implemented according to the nature of the risk. Key risk indicators (KRIs) are established for ongoing monitoring, with implementation effectiveness reviewed through regular reporting and disclosure mechanisms.

Emerging Risk Management and Response Measures

In addition to the major risks described above, the Company assesses emerging risks that may affect its medium- to long-term strategies and business model and develops corresponding response measures. The identification of emerging risks is also informed by international references, including the World Economic Forum's "Global Risks Report".

Emerging Risk	Risk Scenario and Potential Impact	Response Measures
Tariff Policy Changes and Trade Fragmentation Risk	Changes in tariff policies and trade fragmentation, including measures such as U.S.-Mexico tariffs, represent external developments that are difficult to predict and beyond the Company's control. Rising tariffs and trade barriers may increase costs, reshape trade flows and production configurations, and adversely affect supply chain planning, delivery competitiveness, and operating costs over the long term.	• Closely monitor tariff policies, customs regulations, and developments in international trade negotiations across key markets. • Communicate emerging developments internally and provide timely response recommendations. • Convene relevant internal functions to jointly develop response measures for new customs and tariff policies. • Integrate production footprint planning with diversified sourcing strategies to reduce tariff exposure.
Artificial Intelligence and Emerging Technology Risk	The rapid advancement of artificial intelligence, automation, and other emerging technologies is reshaping manufacturing, product development, and the competitive landscape of the industry. As these external technologies continue to evolve at a rapid and highly uncertain pace, failure to adopt and effectively integrate relevant technologies and processes in a timely manner may adversely affect the Company's long-term competitiveness, operational efficiency, and business model, and may increase the risk of disruption by competitors.	• Continuously monitor emerging technology trends, including artificial intelligence and automation, and assess their applicability to manufacturing and product development, as well as the appropriate timing for implementation. • Conduct feasibility studies and production simulations before introducing new processes or automation technologies; establish standardized process controls and change management procedures; and implement dynamic monitoring of production capacity and yield performance. • Establish cross-functional implementation teams to coordinate deployment planning, provide employee training before new equipment is brought online, and progressively build talent and technical capabilities in emerging technology applications.
Emerging Health Threats and Business Continuity Risk	Emerging health threats, including novel or unknown pathogens, antimicrobial-resistant microorganisms (AMR), and climate-sensitive diseases, represent external and unpredictable public health risks. Regulatory restrictions, employee infections, or large-scale quarantines resulting from outbreaks may lead to labor shortages, reduced production efficiency, logistics disruptions, and adverse impacts on supply chain stability and business continuity.	• Regularly review and update the Business Continuity Plan (BCP) by guidance from competent authorities. • Develop specific response measures covering both operational and administrative functions. • Incorporate lessons learned from past responses to major epidemics, including both successes and areas for improvement, to continuously enhance the BCP and scenario-based drills. • Strengthen resilience in remote operations and employee health management.

Major Risks and Response Measures

Guided by sound governance and long-term value creation, the Company engages business units across the Group in identifying strategic, operational, financial, and other material risks. Risks are assessed based on their likelihood and potential impact to identify issues that may significantly affect operations and sustainable development.

For each major risk, the Company implements appropriate response strategies, including risk avoidance, reduction, transfer, or acceptance, and establishes corresponding control measures and monitoring mechanisms. Through continuous tracking and review, the Company strengthens operational resilience, supports sustainable growth, and creates long-term value for shareholders and stakeholders.



Risk Category	Major Risk	Risk Level (Likelihood, Impact)	Risk Description	Response Measures and Implementation Results	Corresponding Sections	
 Strategic Risk	Geopolitics - Supply Chain Disruption Risk	High (High, High)	Geopolitical tensions and economic policy measures, including sanctions, investment restrictions, trade controls, and subsidies, may disrupt the flow of goods, technologies, and services, affecting multinational operations and supply chain stability.	- Establish a cross-regional production backup framework. - Maintain an internal compliance review mechanism to track export control and sanctions requirements. - Implement diversified sourcing and regional procurement strategies. - Collaborate with logistics partners to develop alternative transportation routes in response to potential disruptions or restrictions.	【Implementation Results】 Strengthened operational resilience and supply chain stability, enhanced stakeholder confidence in business continuity, and reinforced long-term partnerships with customers and suppliers.	G.12-G.15 Sustainable Procurement 
	 Operational Risk	Cross-Regional/ Cross-Generational Culture and Communication	Medium (Medium, Medium)	A multi-generational and culturally diverse workforce may have differing expectations regarding management practices and work environments. Inadequate communication and management mechanisms may affect teamwork, organizational culture, and operational efficiency.	- Promote cross-functional development programs and language training. - Organize team-building and onboarding activities to support employee integration. - Arrange regular communication sessions between senior executives and new employees.	【Implementation Results】 Strengthened an inclusive workplace culture, enhanced employee well-being and engagement, and improved employee retention and organizational competitiveness.
 Financial Risk	Foreign Exchange and Interest Rate Risk	Medium (Medium, Medium)	Fluctuations in foreign exchange and interest rates may affect import and export costs, foreign-currency-denominated assets and liabilities, transactions with customers and suppliers, and financing costs associated with international operations.	- Establish foreign exchange and interest rate risk management policies and regularly monitor fluctuations in major transaction currencies. - Utilize hedging instruments, including foreign exchange forwards, options, and interest rate swaps. - Adopt a multi-currency settlement mechanism. - Manage foreign currency exposure through appropriate position controls.	【Implementation Results】 Enhanced the Company's ability to anticipate and manage foreign exchange and interest rate fluctuations, reducing financial uncertainty.	G.01-G.09 Corporate Governance 
	 Other Risks (Information Security)	Information System Stability and Information Security Management	Medium (Medium, Medium)	Risks related to aging information systems, cyberattacks, ransomware, data breaches, and privacy protection may disrupt operations, compromise customer or business information, and lead to compliance risks, adversely affecting the Company's operations and reputation.	- Maintain the ISO/IEC 27001 Information Security Management System. - Deploy Network Detection and Response (NDR) systems at overseas sites. - Implement a Managed Detection and Response (MDR) service to strengthen 24/7 monitoring and coordinated global threat detection and response. - Implement the Zero Trust architecture in phases and continuously enhance its maturity.	【Implementation Results】 - Maintained ISO/IEC 27001 certification. - Completed NDR deployment at the Philippines and Mexico sites. - No major information security incidents occurred in 2025.
 Other Risks	Transition Risk Associated with Green Procurement Costs	Medium (Low, Medium)	As net-zero commitments and sustainable supply chain requirements continue to strengthen, the adoption of low-carbon and environmentally friendly materials is becoming an industry norm. If product design, procurement strategies, and supply chain cost structures are not adjusted accordingly, the Company may face short-term pressure on profitability and market competitiveness.	- Establish a cross-functional ESG team to assess the feasibility and cost implications of adopting environmentally friendly materials. - Implement a product cost analysis mechanism to evaluate the impact of environmentally friendly materials on gross margins and appropriately reflect such costs in product quotations. - Engage with major customers on sustainable procurement strategies and seek reasonable cost-sharing arrangements for green procurement initiatives. - Establish a comprehensive hazardous substance management system to ensure compliance with global environmental requirements and minimize environmental risks throughout the product lifecycle.	【Implementation Results】 - Obtained IECQ QC 080000 (HSPM) certification. - Products comply with international environmental regulations such as RoHS and REACH.	G.10 R&D and Green Design  G.12-G.15 Sustainable Procurement 
	Climate Change - Supply Chain and Operational Disruption Risk	Medium (Low, Medium)	Extreme weather events and climate-related hazards, including floods, droughts, hurricanes, sea-level rise, and wildfires, may disrupt operations and supply chains by damaging facilities, interrupting logistics, and affecting raw material availability, leading to increased costs and delivery delays.	- Establish a Business Continuity Management (BCM) system and Business Continuity Plans (BCPs), and conduct regular drills. - Establish diversified supply sources and alternative sourcing arrangements. - Implement the ISO 20400 Sustainable Procurement Guidelines to strengthen sustainable procurement and supply chain ESG management.	【Implementation Results】 - The Philippines subsidiary obtained ISO 22301:2019 certification. - Strengthened long-term operational resilience and supply chain continuity.	G.01-G.09 Corporate Governance 

※ Risk levels are presented in the format of "Overall Rating (Likelihood, Impact)" and are classified into 5 categories based on the Group's ERM risk scale: (5) Very High, (4) High, (3) Medium, (2) Low, and (1) Very Low.

Color coding: ■ High ■ Medium ■ Low



G.05

Information Security Management

2026-2028 Information Security Goals

2026 Goals

- Implement a Zero Trust Architecture.
- Promote IEC 62443 certification for key sites.
- Implement a Security Information and Event Management (SIEM) platform.
- Undertake red and blue team information security drills.
- Execute advanced phishing social engineering exercises.
- Implement an email audit and control system.

2027 Goals

- Implement a Zero Trust Architecture.
- Integrate AI technology into information security defense systems.
- Strengthen supply chain information security management.
- Conduct group-wide information security incident simulation drills.

2028 Goals

- Establish a Group-wide SOC and integrate cross-site security monitoring.
- Establish a resilience-oriented cybersecurity incident response framework.
- Conduct practical cybersecurity attack simulation exercises.

Information Security Policy

Kinpo has established an Information Security Management System (ISMS) that complies with international standards, aiming to protect the confidentiality, integrity, and availability of the Company's information assets. This ensures that our operational information systems adhere to international information security management standards and effectively reduce operational risks.

We have publicly announced our information security management policy and guidelines to raise employees' awareness of information security, ensuring that the aforementioned resources are protected from any interference, destruction, intrusion, or any detrimental actions and attempts that could impact the interests of both customers and the Company.

Information Security Governance Strategy

Kinpo Electronics regards information security management as a core element of its operations and continues to strengthen governance mechanisms, technical safeguards and cybersecurity awareness across the organization. An Information Security Management System (ISMS) certified to ISO 27001:2022 is in place, with ongoing expansion of certification scope.

After optimizing the information security management systems at the Thailand sites in 2024, Kinpo further certified the ISO 27001:2022 for the computer server room at its FPIP plant in the Philippines in 2025. These efforts reinforce the Company's information security governance framework while ensuring consistency in cybersecurity policies and management systems across global operations.

Governance Structure



Established an Information Security Committee, chaired by the President and composed of senior executives. The Company has also appointed a Chief Information Security Officer (CISO) who regularly reports information security performance and risk status to the Board of Directors, ensuring that cybersecurity is effectively integrated into the Company's corporate governance strategy.

Third-Party Oversight



- Engage qualified independent third-party auditors each year to conduct ISMS audits covering information security policies, IT infrastructure, and key control measures.
- Audit results are reported to the Information Security Committee and senior management and incorporated into the management review process. Identified nonconformities require responsible departments to implement corrective action plans and follow-up actions, ensuring continuous improvement of cybersecurity governance.

Decision-Making and Oversight



- Conduct at least 1 management review meeting annually and regularly report implementation outcomes to the Board of Directors.
- The implementation outcomes for 2025 were reported to the Board of Directors on February 11, 2026.

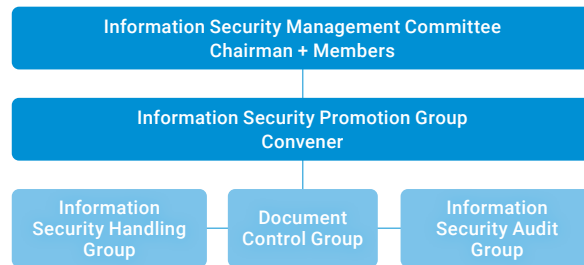
Identity and Access Governance



Implemented a Privileged Access Management (PAM) mechanism to strengthen the application, approval, usage, and auditing processes for privileged accounts. By enforcing the principle of least privilege, the Company effectively reduces the risks of privilege abuse and internal lateral movement.



Information Security Committee Organizational Chart



2025 Major Cybersecurity Threats and Response Measures

Kinpo addresses increasing cybersecurity threats, including ransomware attacks, supply chain attacks, and AI-enabled social engineering risks, by integrating these risk factors into its Enterprise Risk Management (ERM) framework. Regular risk assessments are conducted, and control measures are periodically reviewed to ensure effective risk mitigation.

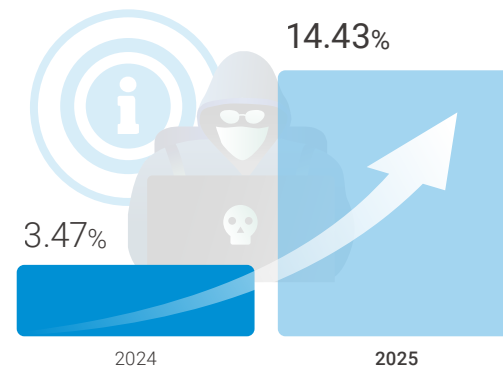
Cybersecurity resources are integrated across headquarters, Thailand, and Mexico operations through dark web intelligence monitoring, endpoint protection, and cross-regional defense collaboration, strengthening coordinated defense and incident response capabilities. The Company continues to expand network monitoring coverage across its operations to enhance visibility into abnormal activities and improve real-time threat detection.

Supply Chain and Third-Party Credential Leakage Risks

- Detected more than 200 dark web and data leakage intelligence alerts.
- Promptly remediated 23 sets of internal and external compromised credentials to prevent potential leakage risks.

Social Engineering and Phishing Attacks

- Malicious emails accounted for 14.43% of total emails in 2025, a significant increase from 3.47% in 2024.



Strengthened email detection mechanisms | Employee cybersecurity awareness training | Social engineering simulation exercises
2025 pass rate: **98.38%**

Critical System Vulnerabilities and Internal Lateral Movement Risks

Integrated EDR/NDR technologies with MDR monitoring mechanisms to strengthen the identification of and response to critical system vulnerabilities and internal lateral movement risks.

2025 Information Security Outcomes

Significant Information Security Incidents **0** case

Social Engineering Drills
Pass Rate **98.38%**

Implementation of ISMS
Completed implementation and obtained certification for the FPIP plant in the Philippines.

Group-wide Cybersecurity Intelligence Sharing
22 issued
Major intelligence alerts

Email Network Protection

Malicious emails
171,769 blocked

Suspicious malicious emails
Received **8** reports

Dark Web Intelligence Monitoring Alerts

Detected more than **200** dark web and data leakage intelligence alerts.

2025 Information Security Awareness and Training Initiatives

The Company continues to strengthen cybersecurity awareness across the organization through employee education and training programs. In 2025, a next-generation email social engineering simulation platform was introduced, integrating attack simulations with educational training mechanisms. These initiatives enhance employees' awareness and responsiveness, supporting the transformation of human-related risks into a critical line of defense and reducing the likelihood of social engineering attacks.

Cybersecurity awareness campaigns **13** times

Sensitive project awareness campaigns **6** times

Cybersecurity podcast (in 5 languages)
44 episodes

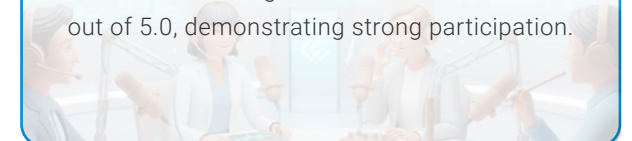
Cybersecurity seminars
5 times

Cybersecurity news weekly briefings
44 times

Advancing Cybersecurity Awareness Through a Podcast Series

In 2025, the KINPO GROUP launched an internal podcast series to serve as a platform for cybersecurity awareness and knowledge sharing. Topics cover domestic and international cybersecurity trends, practical case studies, social engineering, and legal and regulatory developments. Complex technical concepts are translated into real-world scenarios, enabling employees without technical backgrounds to understand cybersecurity risks and their implications. Artificial intelligence tools are used to support topic development and content refinement, and all episodes are translated into 5 languages to enhance accessibility. Through the Company's internal platform, employees across global operations can access the content anytime and anywhere.

To encourage engagement, initiatives such as the Listening Award, Topic Contribution Award, and App Engagement Award were introduced, with a total of 255 cybersecurity-themed gifts distributed. These activities achieved an average satisfaction score of 4.76 out of 5.0, demonstrating strong participation.





Strengthening Operational Resilience and Business Continuity Planning

Kinpo has established Business Continuity Plans (BCP) for information security, covering prevention, incident response, and recovery mechanisms. Regular exercises are conducted to ensure the timely restoration of operations in the event of cybersecurity incident. Through

these measures, the Company continues to strengthen operational resilience and cyber recovery capabilities.

Key measures include:

- Daily backups and off-site redundancy for critical systems.
- Regular recovery testing for major systems, including ERP, AD, and API platforms.
- Annual cross-functional BCP exercises.

Prevention

- Regular backups of databases, domain controllers, and API servers (including daily backups and scheduled snapshots) to ensure data availability.
- Timely installation of the latest security patches and antivirus updates to reduce vulnerability risks.
- The ERP system has been upgraded to SAP Cloud ERP, leveraging cloud-based high availability and redundancy mechanisms to minimize single points of failure.

Damage Control/Incident Response

- Upon detection of abnormal events, incidents are immediately reported to the Information Security Incident Response Team, with USERCALL serving as the primary communication channel.
- System administrators and database administrators (DBAs) follow established procedures, including PING/TELNET testing, database status checks, and API/DNS troubleshooting. If issues cannot be resolved, management is notified to activate the BCP.
- Clearly defined roles, responsibilities, and response timelines ensure that incidents can be identified and contained within minutes.

Recovery

- **Network Management Department:**
In the event of a server failure, domain controllers can be rebuilt on a new virtual machine (VM) or physical server, including operating system installation, AD/DNS configuration, synchronization, and antivirus deployment, restoring directory and network services.
- **Application Systems Department:**
If a database outage occurs, backup VMs and database backups can be activated to complete system recovery and testing within established recovery time objectives, ensuring continued operation of ERP and related systems.
- **Digital Development Department:**
If an API server fails, VM backup restoration and DNS switching can be completed within established timeframes, followed by differential updates to ensure uninterrupted APP and EIP services.

Frequency

- Each department conducts at least 1 BCP exercise annually, and critical systems (AD, DB, ERP, and API) are subject to regular testing.
- All exercises are fully documented, and post-exercise reviews are conducted to continuously improve effectiveness.

Supply Chain Cybersecurity Management

The Company has established a supplier cybersecurity management mechanism requiring third-party suppliers to comply with cybersecurity policies and related requirements. Contracts define cybersecurity responsibilities and obligations, and suppliers may be required to cooperate with Company-led audits when necessary. Upon termination of services, suppliers are required to return all Company information assets and ensure that all system access permissions are fully revoked, safeguarding the integrity of information security across the supply chain.

To address increasing supply chain cybersecurity risks, the Company continues to strengthen its governance through the following measures:

- Supplier cybersecurity risk classification.
- Strengthen audits and monitoring of high-risk suppliers.
- Enhance transparency regarding third-party cybersecurity practices.

Future Information Security Development Strategy

The Company will continue to advance the implementation of Zero Trust Architecture while integrating artificial intelligence technologies and automated defense mechanisms, building a risk-oriented cybersecurity governance framework and enhancing overall cybersecurity maturity and operational stability.

Key initiatives include:

- Implement Zero Trust Architecture.
- Establish a Security Operations Center (SOC).
- Deploy AI-driven cybersecurity defense solutions.
- Strengthen cross-site cybersecurity integration across the Group.
- Reduce Mean Time to Detect (MTTD) and Mean Time to Respond (MTTR).
- Improve remediation efficiency for high-risk vulnerabilities.



G.06

Tax Policy

Tax Policy

The Financial and Accounting Management Office is responsible for tax governance, with the accounting function managing the execution of tax-related matters. Tax filings are processed by delegated authority and established approval procedures. The tax implications of significant transactions and business decisions are evaluated, and external tax advisors are consulted as needed.

The Tax Policy, approved by the Board of Directors, provides the framework for tax governance and management. All operational sites comply with applicable tax laws and regulations in the jurisdictions where they operate. The Company regularly consults with external tax advisors to monitor developments in tax laws and regulations and develop appropriate response strategies. To enhance tax expertise and operational effectiveness, relevant personnel participate in annual tax training programs to stay informed of regulatory developments and emerging tax trends.

The Company is committed to responsible tax practices and does not shift profits to low-tax jurisdictions or use tax havens for tax avoidance purposes. Key principles of the Tax Policy are summarized below:

Compliance with laws and regulations



We comply with the spirit as well as the letter of the tax laws and regulations in the countries in which it operates. We will file tax returns honestly, accurately, and on time, and fulfill tax obligations responsibly.

Relationship with tax authorities



Establish a relationship of mutual trust, respect, and honest communication with tax authorities, engage in timely communication and clarification of tax issues, and maintain harmonious relationships.

Transparency of information



Tax information disclosure is handled in accordance with relevant laws, regulations, and applicable standards.

Tax risk assessment



Take tax factors into consideration in major business decisions and assess related tax risks and impacts.

Related-party transactions



We adhere to the internationally recognized OECD Transfer Pricing Guidelines, ensuring that all related-party transactions comply with the arm's length principle and applicable transfer pricing laws.

Avoidance of improper tax planning

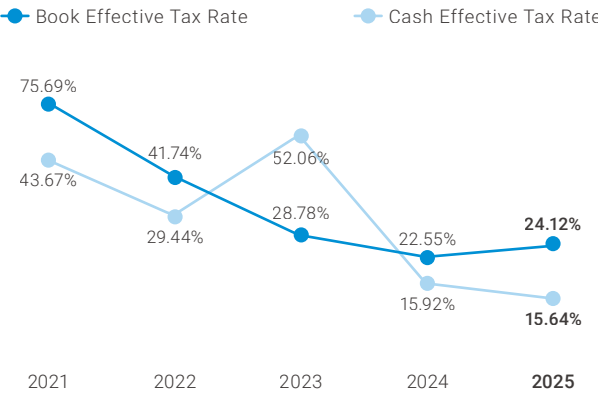


Carefully evaluate investment structures and transaction models to ensure that we do not use tax structures without commercial substance and refrain from shifting value to low tax jurisdictions or making use of secrecy jurisdictions (so-called tax havens) for tax avoidance purposes.

Tax Payment

Each operating site complies with applicable local tax laws and regulations. The Company also discloses tax information in its financial statements by applicable reporting requirements to support tax transparency. The book effective tax rate and cash effective tax rate were 22.55% and 15.92% in 2024, and 24.12% and 15.64% in 2025, respectively. The lower cash effective tax rates primarily reflected the timing of income tax payments and improved profitability in 2024, with no significant year-over-year changes.

Effective Tax Rate over the Years





2025 Country-by-Country Reporting (CbCR) Information

Tax Jurisdiction	Nominal Tax Rates	Group Members	Primary Activities
Taiwan	20%	Kinpo Electronics, Inc.	Investment holding, manufacturing, sales
		Cal-Comp Electronics & Communications Co., Ltd.	Parent company support services, sales
		Crownpo Technology Inc.	Manufacturing, sales
		CastleNet Technology Inc.	Product design, manufacturing, sales
		Cal-Comp Precision (Singapore) Limited Taiwan Branch	Headquarters support services
		Cal-Comp Asset Management, Inc.	Investment holding
Brazil	34%	Cal-Comp Industria e Comercio de Eletronicos e Informatica Ltda.	Processing, manufacturing, sales
		Cal-Comp Electronics (Sao Paulo) Industria e Comercio de Eletronicos e Informatica LTDA	
British Virgin Islands	0%	Kinpo International Ltd.	Investment holding
		CastleNet Technology (BVI) Inc.	
		Ranashe International Ltd.	Sales
		Logistar International Holding Co., Ltd.	
Cayman Islands	0%	Lipo Holding Co., Ltd.	Investment holding
		Cal-Comp Precision Holding Co., Ltd.	

Tax Jurisdiction	Nominal Tax Rates	Group Members	Primary Activities
China	25%	Kinpo Electronics (China) Co., Ltd.	Manufacturing, sales
		Cal-Comp Optical Electronics (Suzhou) Co., Ltd.	
		Cal-Comp Precision (Dongguan) Limited	
		LIZ Electronics (Kunshan) Co., Ltd.	
		LIZ Electronics (Nantong) Co., Ltd.	
		CastleNet Technology Inc. (Kunshan)	
		Cal-Comp Optical Electronics (Yueyang) Co., Ltd.	
		NKG Advanced Intelligence and Technology Development (Yueyang) Co., Ltd.	
		Cal-Comp Precision (Yueyang) Co., Ltd.	
		ICKP (Beijing) Technology Development Co., Ltd.	Sales
Germany	15.825%	HUMAX Networks GmbH	Sales
India	30%	HUMAX Networks India Private Limited	Sales
Japan	16.55%-25.59%	HUMAX Networks (Japan) Inc.	Sales
Malaysia	24%	Cal-Comp Precision (Malaysia) Sdn. Bhd.	Manufacturing, sales
Singapore	17%	Kinpo International (Singapore) Pte. Ltd.	Investment holding
		Cal-Comp Precision (Singapore) Limited	Investment, sales

Tax Jurisdiction	Nominal Tax Rates	Group Members	Primary Activities
Mexico	30%	Cal-Comp Electronics de Mexico Co., S.A. de C.V.	Manufacturing, sales
Philippines	25%	Kinpo Electronics (Philippines), Inc.	Manufacturing, sales
		Cal-Comp Precision (Philippines), Inc.	
		Cal-Comp Technology (Philippines), Inc.	Real estate transactions and leasing
		Confiar Land Corp.	
South Korea	9.9%-26.4%	Humax Networks, Inc.	Sales
		Superhero Patterns, Inc.	Investment holding
Thailand	20%	Cal-Comp Electronics (Thailand) Public Company Limited	Investment holding, Manufacturing, sales
		Cal-Comp Precision (Thailand) Limited	Manufacturing, sales
		HUMAX Networks (Thailand) Co., Ltd	Sales
		Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd.	Manufacturing, sales
United States	21%	HUMAX Networks (USA) Inc.	Sales
		Cal-Comp Electronics (USA) Co., Ltd.	Manufacturing, sales
		Cal-Comp USA (San Diego), Inc.	

Region	Operating Revenues	Net Income before Tax	Income Tax Expense	Income Tax Paid	No. of employees (Person)
Taiwan	11,864	1,206	435	52	1,260
Others*	151,635	1,626	248	391	40,302
Total	163,499	2,832	683	443	41,562

* Other regions cover all tax jurisdictions other than Taiwan that are included in the 2025 Country-by-Country Reporting (CbCR) tax information.



G.07

Quality Management

Kinpo Quality Policy



Provide products and services that satisfy customers.



Do it right the first time.



Continuously pursue improvement and excellence in quality.

Quality Management and Strategy

Quality excellence and customer satisfaction are the foundation of Kinpo Electronics' operations. The company has established a comprehensive quality management system, including defined policies and control mechanisms, to ensure effective management of all quality-related processes, including design, manufacturing, personnel, materials, and equipment.

An integrated cross-functional quality management approach ensures compliance with applicable specifications and customer requirements. Regular company-level and departmental management reviews are conducted to strengthen overall quality governance and drive continuous improvement.

Quality Management System and Framework

Kinpo has structured quality management systems and control mechanisms to govern key operational processes, including product design, sales, customer service, and related activities. The Company implements its quality management policy across all processes, with controls in place to ensure that material approval, procurement, product design, manufacturing, and shipment processes comply with quality standards.

The Company has established a complete quality management mechanism based on the ISO 9001 to ensure consistent and systematic quality control at every stage from production to shipment. As the application areas of our products continue to diversify, we have also successively introduced and passed various international quality management system certifications to meet the quality, safety, and regulatory compliance requirements of different industries. Through 2 internal audits and 1 external audit per year, we regularly review and improve deficiencies, continuously strengthening our quality risk management capabilities.

In 2025, no quality-related incidents resulting in penalties, fines, administrative sanctions, or violations of applicable laws and regulations related to products and services were identified.

(For certification details and validity periods, please refer to [Appendix - Management System Certificate](#).)

Quality Awareness and Training

Regular quality-related training programs are conducted to strengthen employees' professional competencies and quality awareness. Training is provided to both existing employees and new hires, including quality management systems and hazardous substance management, to support effective implementation across operations. Digital learning programs have also been introduced to enhance accessibility and improve training coverage and effectiveness. In 2025, a total of 942 participants attended quality-related training programs, with a cumulative training duration of 1,843.5 hours.

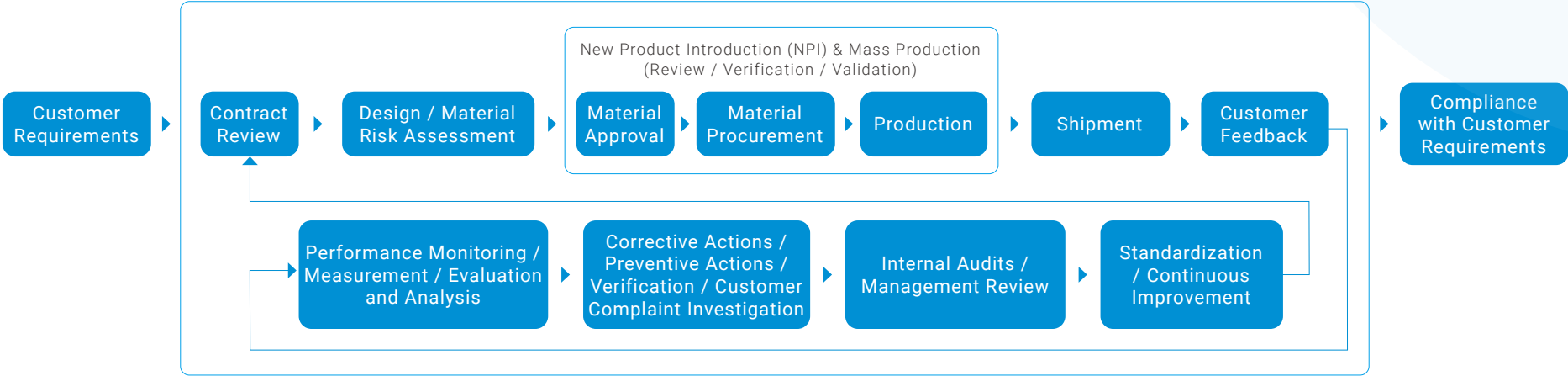


2025 Quality Training Outcomes

Training Topics	Trainees	No. of Participants	Training Hours
Introduction to Quality and Harmful Substances and CSR System	New Employees	108	108
6 Sigma Yellow Belt Online Training Series		108	162
6 Sigma Yellow Belt Training Program	BU Managers and Employees	23	46
8D Problem Solving		14	42
PDCA Cycle		17	8.5
Risk Assessment Operations and Tools		21	21
DMP-ISO Document Procedure System Introduction		14	14
Supplier Evaluation System Operation Instructions		14	7
Supplier Audit Program Implementation and Improvement Coaching		67	67
Group Internal Auditor Training (ISO 9001 & QC 080000)		70	420
COM System Training Course		24	24
Annual Hazardous Substance Regulatory Training		187	374
3rd Party Report Interpretation and Regulatory Introduction Training		275	550

Quality Management Process

Kinpo has established a quality and hazardous substance management process by ISO 9001 and IECQ QC 080000 requirements, integrating key operational stages across the product lifecycle. The overall process flow is illustrated below.





G.08

Customer Requirements and Satisfaction Survey

Kinpo Electronics places emphasis on understanding customer needs. Based on international sustainability trends and various external assessments, ESG topics of concern to customers, as well as the international initiatives in which they participate, such as the Carbon Disclosure Project (CDP), the Science Based Targets initiative (SBTi), RE100, and carbon neutrality targets, are identified and incorporated into the Company's evaluation process.

Periodic sustainability surveys are conducted with major customers to assess the level of concern associated with these topics, and priorities are established based on customer feedback. A high degree of alignment has been observed between the Company's identified material topics and customer priorities. Appropriate response measures have been established for these key topics, and ongoing monitoring is conducted to mitigate associated risks.

Key Topic	Scope and Aspects Covered	Kinpo Electronics' Coping Strategy	Corresponding Section
Sustainable Supply Chain	Suppliers' Code of Conduct, Supplier Sustainability Screening, Significant Supplier Management, Supplier Sustainability Risk Management/Audits.	Integrate sustainability issues into supplier management, audit significant suppliers, and actively track improvement results.	G.12-G.15 Sustainable Procurement
Ethical Management	Code of Conduct, Anti-Corruption, Anti-Competitive Behavior.	Establish internal regulations for different stakeholders, enforce ethical management policies, and comply with relevant laws and regulations.	G.03 Ethical Management and Regulatory Compliance
Product Responsibility	Indicators for Sustainable Design Products/Services, Product Life Cycle Impact Assessment, Resource Efficiency, Hazardous Substance Management.	Comply with restrictions on hazardous substances and responsible minerals sourcing; provide regular training to ensure product regulatory compliance.	G.07 Quality Management
Quality Control	Quality Control Systems, Continuous Improvement, Customer Relationship Management, Product Recall.	Obtain various quality management certifications, establish a sustainable quality management system, and conduct regular training to ensure delivery of top-quality products and services.	G.07 Quality Management
Occupational Safety and Health	Occupational Safety and Health Management Policies/Mechanisms/Risk Assessments, Risk Mitigation Measures, Training, Health Management/Promotion.	Implement ISO 45001 Occupational Health and Safety Management System; enhance employee awareness of environmental, safety, and health issues through training programs.	S.06 Employee Health
Climate Strategy	Climate Change Strategy, Climate Risk Assessment, Financial Impacts Assessment of Climate Change, Physical Risk Adaptation, GHG Management, Net-Zero Carbon Reduction Goals.	Support international initiatives and national policies through action; identify risks and crises arising from climate change; enhance resilience and reduce financial impact.	E.01-E.06 Environmental Sustainability
Information Security	Information Security Governance, Management Framework/Processes/Objectives/Indicators, Management of Information Security Incidents.	Continuously strengthen internal management to a high standard and obtain ISO 27001:2022 information security certification to ensure information stability and legal compliance.	G.05 Information Security Management
Innovation Management	Collaborative Innovation with External Parties, Innovation in Products/Services and Business/Manufacturing Process.	Introduce Product Lifecycle Management Systems to reduce environmental footprint starting from the design stage; continuously adopt sustainable materials and minimize environmental impact across manufacturing, packaging, and transportation processes.	G.10 R&D and Green Design
Biodiversity	Biodiversity Commitments, No-Deforestation Commitments, Other Environmental Impacts Caused by Products/Services or Operations.	Understand the impact of business operations on biodiversity; strengthen risk awareness and further mitigate negative effects on natural environments.	E.04 Biodiversity
Waste Management	Waste Reduction/Reuse, Use of Recycled Materials, Waste Disposal, Reduction of Hazardous Waste, Reduction of Landfill Waste.	Manage waste classification and treatment in accordance with GRI standards; implement waste reduction strategies.	E.03 Energy and Resource Management
Energy Management	Energy-Saving Strategies, Energy Efficiency Improvements/Consumption Reduction, Use of Renewable Energy.	Introduce the ISO 50001 Energy Management System to ensure effective operation of the energy system and optimize energy management.	E.03 Energy and Resource Management



Customer Participation in Sustainability Initiatives

In response to international sustainability trends, customers participate in international initiatives is a key focus for the Company. The initiatives include the Carbon Disclosure Project (CDP), the Science Based Targets initiative (SBTi), RE100, and carbon neutrality commitments.

Ongoing monitoring of customer expectations is conducted through periodic sustainability surveys, and the results and corresponding response measures are publicly disclosed. In addition, close attention is given to customer requirements related to Scope 3 carbon emissions. In alignment with SBTi requirements, annual disclosures are made regarding carbon emissions associated with materials and product use, along with related emissions reduction measures.

(For more details, please refer to [G.09 Major Initiatives and Involvement](#).)

Customer Communication Mechanisms

Customers are among the Company’s most important stakeholders. Guided by a customer-centric approach, structured customer relationship management and feedback mechanisms have been established to ensure that customer input is systematically collected, analyzed, and addressed. Customer satisfaction surveys and Quarterly Business Review (QBR) meetings are conducted regularly to understand customer needs and expectations. The results are incorporated into operational decision-making and the sustainability governance framework to support continuous improvement and long-term value creation.

2021-2025
For 5 consecutive years, conducted customer satisfaction surveys.

Achieving a **100%** response rate each year.

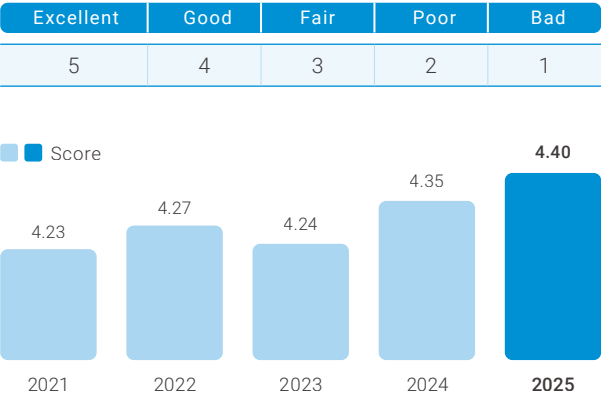
Contact Email: customer@kinpogroup.com

Customer Satisfaction Survey Process



2025 Customer Satisfaction Survey Outcomes

In 2025, customer satisfaction evaluations included questionnaire surveys covering 22 customers and QBR evaluations involving 7 customers, enabling the collection of both quantitative and qualitative feedback through multiple channels. The overall average satisfaction score from the questionnaire survey was 4.40, exceeding the target score of 4.0 and representing a 1.15% increase compared with the previous year. The Company will continue to strengthen service quality, operational stability, and customer relationship management to achieve the goal of steadily improving customer satisfaction.



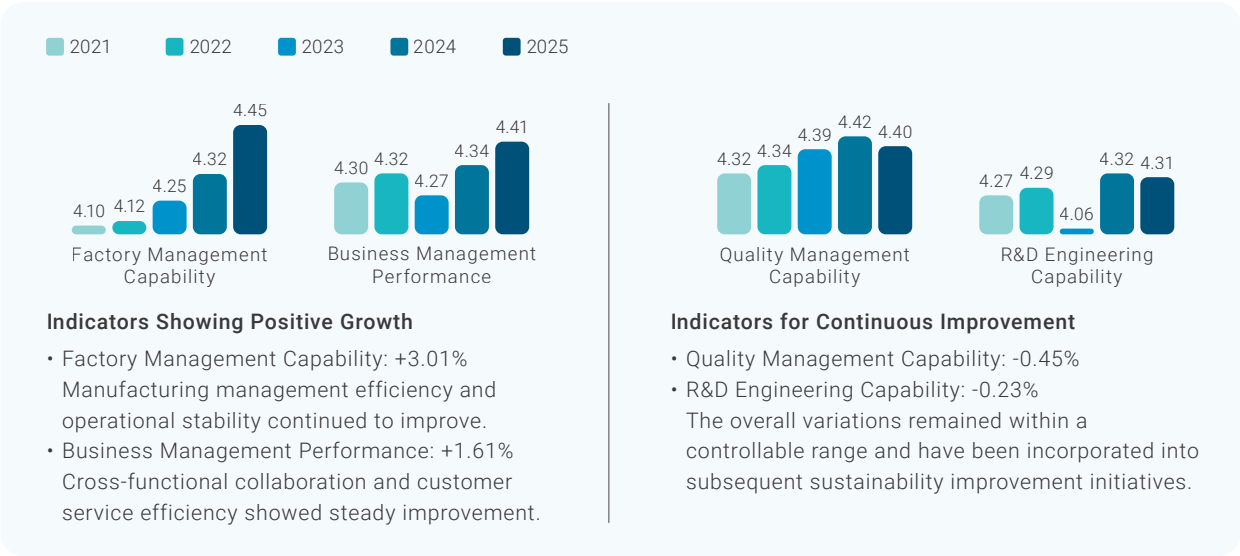


4 Core Capability Indicators of the Customer Satisfaction Survey

Customer evaluation results over the past 5 years have been systematically tracked to assess operational management capabilities and the foundation of sustainable business development. The evaluation is based on 4 core capability indicators: business management performance, R&D engineering capabilities, quality management capabilities, and factory management capabilities.

Through annual reviews and the Quarterly Business Review (QBR) mechanism, two-way communication with customers is further strengthened. Overall results indicate stable performance across all capability indicators, reflecting a solid foundation in operational management, quality control, and manufacturing management, as well as long-term and resilient customer partnerships.

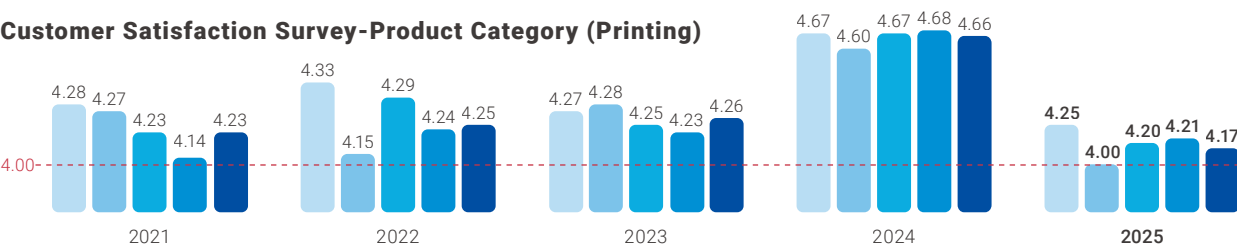
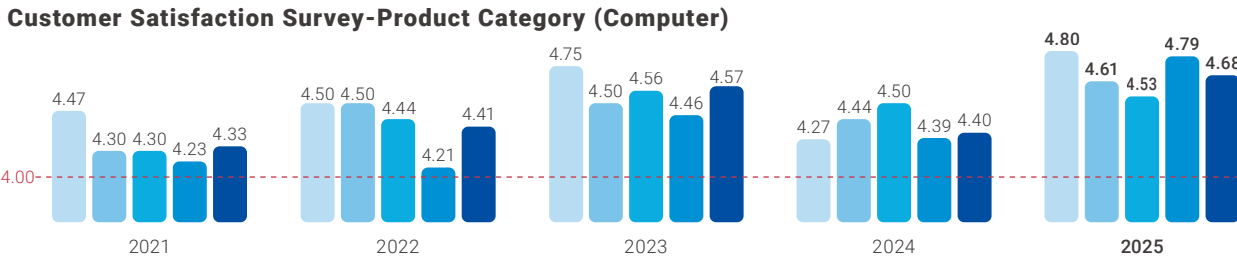
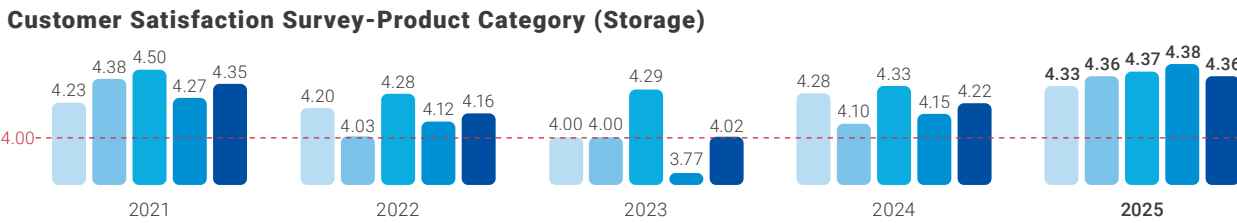
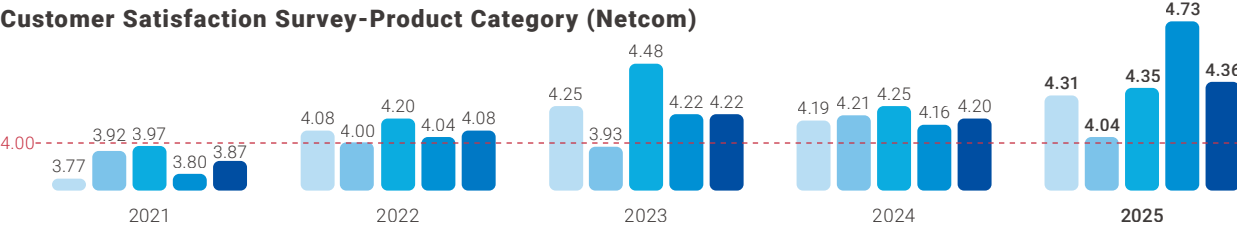
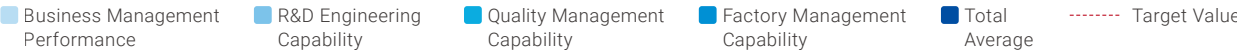
Analysis of Changes in Core Capability Indicators in 2025



2025 New Evaluation Indicators

- Reliability Testing Services: Average score 4.36
90.9% of customers expressed satisfaction. The Company demonstrated a strong professional foundation in product reliability verification and technical support services.
- Comparison with Industry Peers: Average score 4.31
90.9% of customers considered the Company's overall performance superior to that of industry peers, helping strengthen market trust and brand competitiveness.

Customer Satisfaction Trends by Product



Key Customer Feedback and Improvement Actions

Through systematic management and the PDCA (Plan-Do-Check-Act) approach, customer feedback is effectively incorporated into governance and operational processes, supporting continuous enhancement in service quality, operational resilience, and long-term value creation.

Key Issues Highlighted by Customer



Material management and supply chain efficiency.



Cross-functional and team collaboration effectiveness.



Research and development technical support capabilities.



Price competitiveness and cost structure optimization.

Sustainable Improvement Actions



Strengthen product development and technical support capabilities to enhance product value.



Promote integration between material cost negotiations and production scheduling to strengthen supply chain resilience.



Conduct regular strategic discussions with customers regarding pricing and cost structures and jointly develop competitive cost optimization solutions.



Deepen the One Team collaboration culture by clarifying responsibilities and strengthening cross-functional cooperation mechanisms.



G.09

Major Initiatives and Involvement

Unit: in NT\$

Industry Associations	Company Position		Participation and Contributions	2025 Investment Amount
	Member	Support/Oppose		
DIGITIMES Members	V	Support	Accessed real-time market intelligence and research reports on the global IT supply chain.	190,476
Global Views ESG Alliance	V	Support	Participated in forums, seminars, and other outreach activities to enhance the Company's understanding of sustainability issues.	142,857
Suppliers Ethical Data Exchange (SEDEX)	V	Support	Reduced risks related to non-compliance with ethical standards through self-assessment questionnaires.	8,755
The General Association of Chinese Culture (GACC)	V	Support	Supported cultural activities and creative industries, contributing to cultural development.	1,000
The Third Wednesday Club	V	Support	Promoted international business exchanges, fostered strategic partnerships, and strengthened international investment, technology, and trade relations.	100,000
Confederation of National Associations of Industry and Commerce (CNAIC)	V	Support	Sponsored the research project, A Historical Record of Taiwan's Trade Liberalization and Participation in International Organizations.	200,000
Taiwan Stock Affairs Association (TWSAA)	V	Support	Participated in industry forums to exchange practical insights on shareholder services and corporate administration and provide input on the development of practical and effective regulations.	13,000
Chinses Society for Quality (CSQ)	V	Support	Participated in quality management and technical training programs and activities to strengthen quality capabilities and competitiveness.	8,000
Association of Industrial Relation	V	Support	Supported the promotion of labor-management cooperation and harmonious labor relations through active membership.	1,200
Chinese Excellent Management Association (CEMA)	V	Support	Participated in knowledge-sharing, networking, and learning activities to strengthen management capabilities and operational excellence.	52,000
Corporate Synergy Development Center	V	Support	Participated in forums, seminars, and other engagement activities to strengthen digital transformation, organizational capabilities, and sustainability performance.	27,429
CommonWealth Sustainability	V	Support	Participated in forums, seminars, and other engagement activities to enhance the Company's understanding of sustainability issues.	114,286
Taiwan-Japan Business Interchange Association (TJABC)	V	Support	Participated in seminars, company visits, and business networking events to enhance business exchanges between the Company and Japanese enterprises.	140,000

Unit: in NT\$

Industry Associations	Company Position		Participation and Contributions	2025 Investment Amount
	Member	Support/Oppose		
Importers and Exporters Association of Taipei	V	Support	Connected with international business networks through member exchanges to explore global business opportunities and stay informed of industry and market developments.	7,200
Taiwan Institute for Sustainable Energy (TAISE)	V	Support ◎	Enhanced understanding of sustainable energy issues through forums, seminars, and other engagement activities.	280,000
Taiwan Waseda International Network Foundation	V	Support	Supports corporate social responsibility initiatives and promotes educational and cultural exchange and cooperation between Taiwan and Japan.	3,000,000
Taiwan Climate Partnership (TCP)	V	Support ◎	Advanced low-carbon transformation through alliance networking and collaboration, strengthening competitiveness in the transition to a low-carbon economy.	50,000
Taiwan Electrical and electronic Manufacturer's Association (TEEMA)	V	Support	Supported industry-government dialogue, facilitated communication on industry issues, provided policy recommendations to government agencies, and promoted international business cooperation, investment exchanges, and strategic partnerships to support economic development.	42,000
I Will Share Association	V	Support	Donated to support reconstruction efforts following the landslide-dammed lake disaster in Guangfu Township, Hualien.	500,000
Taiwan Association of Occupational Health Nurses (TAOHN)	V	Support	Supported workplace health promotion, prevention of occupational injuries and illnesses, and the enhancement of organizational competitiveness through active membership.	1,000
Taskforce on Nature-related Financial Disclosures (TNFD)	V	Support ◎	Adopted the TNFD framework to identify, assess, and manage nature-related risks and impacts.	-
Formosa 3D Association	V	Support	Sponsored two private screenings of the documentary Taiwan Unsung Hero.	270,600
Science Based Targets Initiative (SBTi)	V	Support ◎	Established science-based emissions reduction targets through the SBTi to support climate change mitigation.	-
SOHARE INFORMATION CO., LTD.	V	Support	Utilized overseas patent maintenance services.	25,592
Taoyuan City Culture Foundation	V	Support	Donated to the Taoyuan Cultural Foundation's arts partnership program, supporting school performances by outstanding arts groups and promoting equitable access to the arts.	500,000



				Unit: in NT\$
Industry Associations	Company Position		Participation and Contributions	2025 Investment Amount
	Member	Support/Oppose		
TCFD supporter	V	Support ☉	Adopted the TCFD recommendations to identify, assess, and manage climate-related risks and opportunities.	-
Straits Economic & Cultural Interchange Association	V	Support	Supported economic, trade, and cultural exchanges and cooperation through association activities, with the Company's President serving as the association's Honorary Chairman.	50,000
Kaohsiung Municipal Kaohsiung Industrial High School	V	Support	Donated robotic arms, electronic components, workstations, and related equipment to support school internship and practical training programs.	6,389,775
National Quality & Sustainable Excellence Alliance	V	Support	Participated in experience-sharing and networking activities to promote corporate social responsibility and environmental sustainability.	28,571
National Theater & Concert Hall	V	Support	Sponsored cultural events, including the Summer Jazz Festival and FormosArt 2.0: Night Never Gets Darker (Taiwan Edition), to support arts and cultural engagement.	3,350,000
Mustard Seed Mission	V	Support	Supported eco-friendly agriculture and strengthened self-sufficiency and sustainable livelihoods in remote indigenous communities.	1,375,000
Responsible Business Alliance (RBA)	V	Support ☉	Promoted the RBA Code of Conduct across the Group and its supply chain to advance responsible business practices.	1,436,313
SINOCON Industrial Standards Foundation	V	Support	Supported the foundation's mission by promoting intellectual property development and helping Taiwanese enterprises expand their global presence and competitiveness.	100,000
Shenkeng District Farmers' Association	V	Support	Collaborated with the Shenkeng Farmers' Association to revitalize the local tea industry, support regional revitalization, and promote cultural heritage preservation.	900,000
New Taipei City Nurses Association	V	Support	Membership is required under the Nursing Personnel Act for professional practice registration.	1,000
Innovue Co., Ltd.	V	Support	Utilized a global patent information service for patent and technology intelligence.	23,810
Taiwan Intellectual Property Office (MOEA)	V	Support	Maintained the validity of Taiwan patents through annual maintenance fee payments.	81,500

※ The industry associations above are listed in Chinese character stroke order.

☉ Climate position aligned with the Paris Agreement.

Contributions and Investments

Unit: in NT\$			
	2023	2024	2025
Lobbying, interest representation, or similar	0	0	0
Local, regional, or National Political campaigns/ organizations/candidates	0	0	0
Trade associations or tax-exempt groups	8,002,409	8,014,939	17,645,051
Sustainability and Climate Initiatives and Organizations	1,372,613	1,143,850	1,766,313
Others	0	0	0
Total	9,375,022	9,158,789	19,411,364

In 2023, the Company signed the Kinpo Electronics 50th Anniversary Sustainability Declaration, establishing sustainability goals across the environmental, social, and governance dimensions. By 2025, we had validated Science Based Targets initiative (SBTi) targets, implemented the Task Force on Climate-related Financial Disclosures (TCFD) framework, and joined the Taskforce on Nature-related Financial Disclosures (TNFD), the Responsible Business Alliance (RBA), the Taiwan Institute for Sustainable Energy (TAISE), and the Taiwan Climate Partnership (TCP), taking concrete actions in support of the Paris Agreement.

The Company does not engage in direct or indirect political lobbying activities and does not provide financial contributions to political parties, organizations, or candidates. We regularly review climate-related advocacy activities and lobbying campaigns, and memberships in industry associations and organizations to ensure alignment with the objectives of the Paris Agreement. If we identify material misalignment, we may engage through appropriate governance mechanisms and withdraw financial support or terminate its membership necessarily. Based on the 2025 Group-wide review, all climate-related advocacy activities, industry associations, and organizations in which we participated remained aligned with the objectives of the Paris Agreement.



R&D and Innovation



121 G.10 R&D and Green Design

124 G.11 R&D Patents

Building on its strong foundation in professional manufacturing services and guided by its management philosophy of Innovation, Harmony, and Transcendence, Kinpo Electronics continues to invest in R&D capabilities to address evolving production demands driven by technological advancement and changing lifestyles. In 2022, the Company began implementing a Product Lifecycle Management (PLM) system. In addition to reducing environmental impacts during manufacturing and increasing the use of sustainable materials, the system incorporates packaging and transportation considerations into product design, enabling environmental impacts to be reduced from the earliest stages of the product lifecycle.

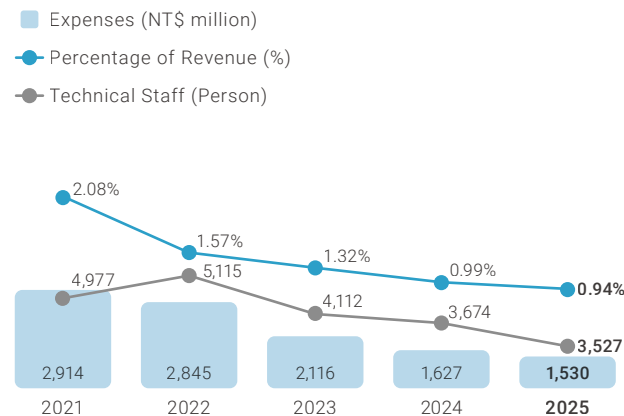
Beyond advancing technologies related to its core business and progressing toward higher value-added ODM services, the Company continues to pursue product innovation and quality enhancement in emerging business areas. Going forward, Kinpo will continue to invest in technology upgrades and the development of smart home, artificial intelligence (AI), and semantic integration-related products to support long-term growth and innovation.

G.10

R&D and Green Design

Guided by its core philosophy of "Innovation and Transcend," Kinpo builds on its strong manufacturing expertise while closely monitoring industry trends and continuously investing in R&D to address evolving market demands shaped by technological advancements and changing lifestyles. In recent years, the Company has made significant investments to strengthen its innovation capabilities. In 2025, total R&D expenditure reached NT\$1,530 million, representing 0.94% of revenue, while 3,527 employees were engaged in R&D activities.

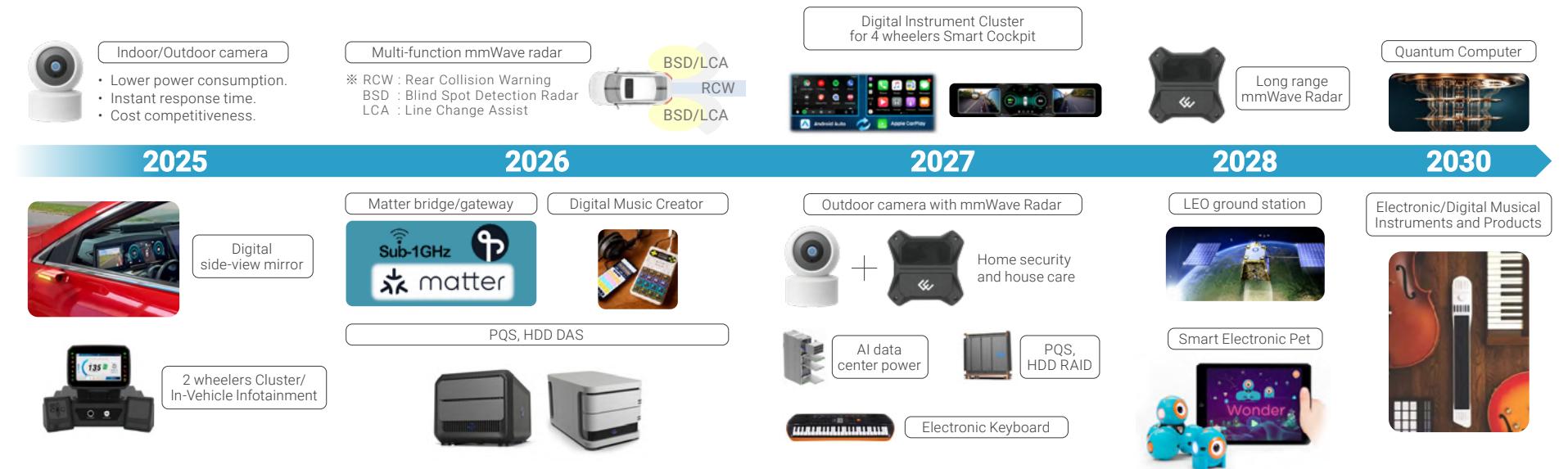
R&D Expenses over the Years and as a Percentage of Revenue



Kinpo's major product portfolio includes electronic calculators, home networking products, household appliances such as vacuum cleaners and hair care devices, printing and peripheral products, plastic injection molding and molds, and storage devices. As digital transformation accelerates and Artificial Intelligence (AI) applications continue to expand, demand for higher network bandwidth and connectivity has increased significantly, driving the development and adoption of next-generation networking technologies. In response to these trends, we have established short-, medium-, and long-term development roadmaps for both wired and wireless communication technologies, including fiber-optic broadband, 5G, Low Earth Orbit (LEO) satellite communications, and Wi-Fi solutions.

Short-, Medium-, and Long-Term R&D Innovation Roadmap

Short Term	Medium Term	Long Term
- EV Charging Equipment and Solutions - Next-Generation Networking Products and Vertical Applications - Advanced Storage Solutions with Post-Quantum Encryption, High-Speed Access, and High-Capacity Storage - Single hard disk drives featuring post-quantum encryption, high-speed access, and high-capacity storage - Sustainable Material Applications and Green Product Development - Electronic Keyboards and Digital Music Solutions - Smart Electronic Companion Pets - Programmable Learning and Educational Devices - Large-Scale Multi-Display Management and Control Systems	- Semiconductor Manufacturing Equipment 5G mmWave Solutions - IoT Solutions and Applications - AI Data Center Power Solutions - Advanced Storage Array Solutions with Post-Quantum Encryption - Smart Livestock Monitoring Solutions with Secure Communications - Professional Electronic Musical Instruments and Accessories - Digital Music Solutions - Smart Electronic Companion Pets	- Low Earth Orbit (LEO) Satellite Ground Station Solutions - Quantum Computing Systems - Circular Resource Utilization, Sustainable Material Applications, and Green Energy Collaboration - AI-Driven Smart Manufacturing - AI-Powered Pet Products and Consumer Electronics





2025 Green Product Design Achievements

Kinpo is committed to environmental sustainability by integrating material selection and traceability management into product design. Throughout the product lifecycle, the Company seeks to minimize environmental and social impacts while promoting environmentally responsible practices in manufacturing, packaging, logistics, and services. Our long-term green product design objective is to "Introduce Low-Carbon Products and Advance toward a Circular Economy". In 2025, green design achievements focused on sustainable materials, green packaging, packaging reuse, green transportation, and PCB recycling.

1. Sustainable Materials - Adoption of Low Impact Materials

- Partially replaced virgin plastics with recycled plastics.
- Replaced virgin paper with recycled paper.

2. Green Packaging

- Eliminated PE packaging bags and PET blister packaging for finished products, reducing plastic packaging materials by 282.62 metric tons.
- Replaced expanded polystyrene (EPS) and plastic bags with paperboard and paper bags, reducing plastic packaging materials by 82.69 metric tons.
- Optimized packaging designs to reduce paperboard usage, lowering paper packaging consumption by 50.43 metric tons.

3. Packaging Reuse

- Replaced plastic stretch film used to secure palletized cargo with reusable elastic straps.
- Reused plastic shipping crates to reduce the need for new plastic crates.
- Reused packaging materials for injection-molded components to reduce plastic packaging consumption.

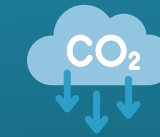
4. Green Transportation

- Increased pallet loading capacity to reduce the number of shipments and freight costs.

5. PCB Recycling and Reuse

- Reused display panels recovered from end-of-life (EOL) 8-inch products in 15-inch display units. In 2025, 241 display panels, totaling approximately 18 kg, were reused, resulting in an estimated reduction of 5 tCO₂e in GHG emissions.

2025 Green Product Design Performance



Total Carbon Reduction
57,017.68 tCO₂e



Total Material Savings
333 metric tons





Use of Recycled Plastic Resin and Plastic Packaging Materials

Plastic waste has become a growing global environmental challenge. According to the United Nations Environment Programme (UNEP), approximately 400 million metric tons of plastic waste are generated worldwide each year, with less than 10% being recycled. As plastic consumption continues to increase, associated greenhouse gas emissions, marine plastic pollution, and microplastic contamination have become increasingly significant concerns.

In response to growing stakeholder expectations and evolving disclosure requirements, the 2023 CDP Water Security Questionnaire introduced plastic-related disclosures for the first time. At the same time, international initiatives such as the United Nations' proposed Global Plastics Treaty have accelerated efforts to address plastic impacts across the entire life cycle, from production and consumption to end-of-life management. As a result, plastic reduction and circularity are becoming increasingly important elements of sustainability assessments and corporate environmental management.

Based on the 2025 CDP questionnaire, Kinpo Electronics expanded its assessment of plastic use across operations, covering both plastic resins and plastic packaging materials. The assessment included virgin plastics derived from fossil- and renewable-based plastics, as well as recycled plastics sourced

from industrial recycling and post-consumer recycling streams. The Company also tracked material consumption and recycling performance to support circular resource management. In 2025, Kinpo used 54,231 metric tons of virgin plastics and 5,025 metric tons of recycled plastics.

Products Certified with Eco-Labels

The Electronic Product Environmental Assessment Tool (EPEAT), developed by the U.S. EPA and the Institute of Electrical and Electronics Engineers (IEEE), is a globally recognized environmental rating system that helps organizations and consumers identify electronic products with reduced environmental impacts. ENERGY STAR® is one of the world's leading energy efficiency certification programs, helping users reduce energy consumption and operating costs.

To meet customer requirements, designated product lines of the Company has obtained both EPEAT and ENERGY STAR certifications, with certification marks displayed on the products. In addition, other products have obtained eco-label certifications recognizing their recyclability and environmental performance. In 2025, revenue generated from eco-labeled products accounted for 21.22% of the Company's total revenue.

Green Design and Circular Economy Capacity Building

Green design and the circular economy are important pathways for low-carbon transformation in the manufacturing industry. In the short term, they support

regulatory compliance, reduce environmental impacts, and enhance competitiveness. In the long term, they help address evolving requirements related to carbon footprint management, circularity, and sustainable supply chains.

In 2025, the Group collaborated with Professor Hsin-Tien Lin of National Taiwan University to guide engineers across business units in developing green design indicators for Group-wide implementation. 5 workshop sessions were conducted, attracting 151 participant attendances and totaling 302 training hours.

Through these workshops, the Group established 15 short-term, 12 medium-term, and 5 long-term green design indicators. Following further discussions among R&D personnel and management teams, 3 key medium-term indicators were selected and prioritized for implementation alongside the short-term indicators.

The Company also provided Green Packaging Theory and Practice training for packaging design personnel. The program covered plastic reduction, carbon reduction, and packaging strength analysis through both classroom instruction and practical exercises. Three training sessions were conducted, attracting 74 participant attendances and totaling 222 training hours.

Priority Green Design Indicators

Circular Design

- Remanufacturability and Upgradability

Energy-saving Design

- Availability of Off Mode, Standby Mode, and Networked Standby Mode
- Environmentally Friendly Thermal Design
- Adoption Rate of Energy Efficiency Improvement Projects

Material Usage

- Use of Recycled Plastics Materials
- Use of Recycled Paper Materials
- Use of Responsibly Sourced Paper
- Use of Responsibly Sourced Conflict-Free Minerals

Packaging Reduction

- Lightweight and Space-Efficient Packaging Design
- Increased Packaging Commonality
- Reduced Plastic Usage
- Elimination of Plastic Foam Packaging

Inspection and Education Training

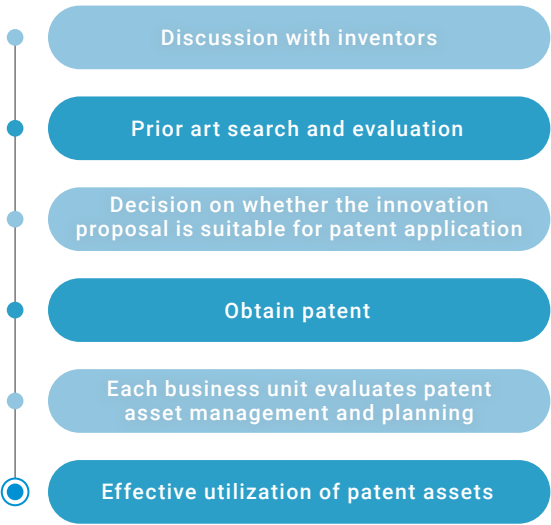
- Green Design Indicator Evaluation Coverage
- Green Design Indicator Compliance Rate
- Green Design Training for Employees

G.11

R&D Patents

In the information era, intellectual property is known as the "currency of the 21st century". To effectively manage the Company's intellectual property rights, the Legal and Intellectual Property Office is responsible for handling legal affairs and IP-related matters. To further encourage employees to engage in invention and creation, and to value the results of their R&D efforts, the Company has established the Regulations for Rewarding Inventions and Creations to incentivize patent applications.

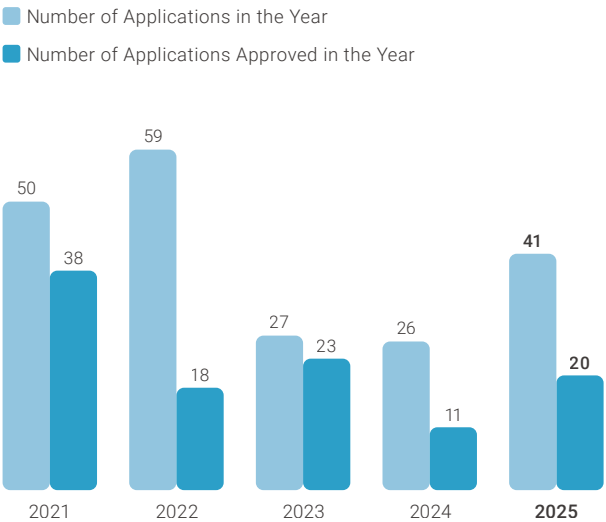
Kinpo Electronics Patent Application and Utilization Process



Patent Protection and Management

The Company files patent applications in different countries around the world by the nature of the patented technologies and market requirements, with the objective of establishing more comprehensive global patent protection and supporting future business development needs. In addition, patents are managed through the Company's Patent Management System. Prior to patent expiration, business units are consulted to determine whether patent maintenance should continue, enabling the Company to identify and execute appropriate follow-up actions. In 2025, the Company filed a total of 41 patent applications, of which 20 patents were approved.

Patent Applications and Approved Patents over the Years



Benefits of Patent Strategy

Encouraging R&D

Using the incentive system to stimulate employees' creativity, so that employees can demonstrate their R&D capabilities through patents, while employees can receive real feedback, making it a positive cycle.

Reducing patent risk

During product development, collaboration with R&D personnel includes thorough patent searches to assess technologies, thereby reducing future patent infringement risks.

Realization of R&D capabilities

Kinpo's R&D capabilities can be realized through patents, and the patent protection can be secured at the same time as the exhibition of technical capabilities.

Cross-licensing leverage

As a bargaining chip with other companies, the two parties can consider cross-licensing each other's patents during negotiations to achieve a win-win outcome.

Corporate competitiveness and sustainability

Kinpo's premium products, coupled with patent protection, are the key to sustaining our competitiveness and ensuring sustainable growth.

Additional revenue

The patent can be licensed to other companies for further royalties, or transferred to other companies for a patent transfer fee, creating extra economic benefits for Kinpo.

Continuous patent generation

Accumulated patents allow Kinpo's products to be protected across generations and iterations, safeguarding customer interests and supporting long-term partnerships.



Kinpo Intellectual Property Development

Before 1999	2003 - 2012	2013 - 2020	2021	2022 - 2024	2025
Established the "Regulations for Rewarding Inventions and Creations" and reviewed and revised them annually according to the amendments of laws and regulations, the Company's operation status and the changes of domestic and international situations.	Established an electronic patent management system and continued to file patents, building R&D capacity.	• Began developing proprietary brands and increased investment in patent filings. • Amended the Regulations Governing Invention and Creation Rewards in 2013 and 2014 to meet growing needs. In 2016, introduced a dedicated Regulations Governing Invention and Creation Rewards for Proprietary Brands.	• Named one of the "Top 100 Global Innovators" by Clarivate, recognized in 4 innovation metrics: number of inventions, patent influence, grant success rate, and international portfolio strength. Only 5 institutions in Taiwan were selected that year. • Revised the Regulations Governing Invention and Creation Rewards to align with the Company's operational needs.	Conducted multiple training programs, including "How to Apply for Patents and the Company Patent Incentive Program", "Frequently Asked Questions on Patent Risks", and "Innovation Methods - Inventive Principles of TRIZ (Theory of Inventive Problem Solving) ", to help employees understand that the Company places great importance on research and development achievements and has established attractive patent incentive programs to encourage innovation. These programs also familiarized employees with patent application procedures, strengthened awareness of patent-related risks, and enhanced their understanding and application of innovation and invention theories.	• Conducted training on "New Amendments to the Patent Incentive Regulations and How to Invent Patents", explaining the new implementation of the patent incentive regulations, providing examples of how to generate patent ideas, and uploaded the course video to the KINPO GROUP E-Learning School. • Held an "AI Creativity Competition" to enhance colleagues' familiarity with AI applications, encourage employees to unleash their AI creativity, and ultimately submit AI-related patent applications.



Sustainable Procurement



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G.12

Sustainable Procurement Policy and Goals

Sustainable Procurement Policy

While pursuing sustainable growth, Kinpo Electronics remains committed to minimizing its impacts on society and the environment. In accordance with international standards and the Company's sustainability policies, Kinpo has established the "Suppliers' Code of Conduct" as the foundation of its supply chain management. The Code incorporates the "Responsible Minerals Commitment Declaration" and the "Environmental Protection Assurance Letter", both of which are mandatory appendices to procurement contracts. All suppliers are required to comply with these requirements to ensure alignment with the Company's sustainability standards.

Historically, supplier management focused on quality, delivery, cost, and service. Since 2022, sustainability considerations have been integrated into the supplier management framework.

The "Suppliers' Code of Conduct" covers labor practices, occupational health and safety, environmental protection, business ethics, and management systems, and has been expanded to include biodiversity, no-deforestation, and land protection. Beginning in 2025, suppliers are also required to communicate these requirements to their upstream suppliers and oversee their compliance, extending sustainability practices throughout the supply chain.

Through a systematic sustainable supply chain management approach, the Company identifies significant suppliers' risks and implements improvement programs to strengthen supplier sustainability performance and build a resilient supply chain. Oversight is provided by the Board of Directors, while the annual Sustainable Supply Chain Conference serves as a platform to communicate sustainability commitments and requirements.

The Company conducts annual sustainability risk assessments of significant suppliers to evaluate compliance with the "Suppliers' Code of Conduct". High-risk suppliers are subject to audits, corrective action plans, and follow-up reviews. Suppliers that fail to implement corrective actions within the required timeframe may be subject to the Company's supplier replacement mechanism.

In addition, a Sustainable Procurement Task Force, composed of procurement representatives from each business unit, regularly reviews implementation progress and aligns procurement practices with international decarbonization initiatives, further strengthening procurement's contribution to sustainable development.



KINPO GROUP
Suppliers' Code
of Conduct





2025-2027 Sustainable Supply Chain Goals

Strategies	Actions	2025 Targets and Performance	2026 Goals	2027 Goals
 Enhance Sustainability Risk Management Capabilities Require suppliers to follow KINPO GROUP Suppliers' Code of Conduct to improve performance in labor rights, safety and health, environmental protection, business ethics, and management systems; actively guide suppliers to refine their core capabilities to diminish operational disruption risks.	Identify suppliers' social and environmental responsibility risks.	✓ Completed sustainability risk assessments for Tier-1 significant suppliers, completion rate 100%	✓ Achieve a 100% completion rate for sustainability risk assessments of Tier-1 significant suppliers.	✓ Achieve a 100% completion rate for sustainability risk assessments of Tier-1 significant suppliers.
	Evaluate and verify suppliers' social and environmental responsibility performance, providing ongoing improvement guidance and support.	✓ Completed corrective actions for high-risk significant suppliers, effective corrective action rate 100%	✓ Achieve a 100% response rate for effective corrective actions among high-risk significant suppliers.	✓ Achieve a 100% response rate for effective corrective actions among high-risk significant suppliers.
	Assess new suppliers in terms of social and environmental responsibility, quality capabilities, and green design to evaluate potential risks and support negotiation and selection decisions.	✓ Completed evaluations of new suppliers, completion rate 100%	✓ Achieve a 100% completion rate for new supplier evaluations.	✓ Achieve a 100% completion rate for new supplier evaluations.
 Promote a Low-Carbon Supply Chain Lead suppliers in conducting greenhouse gas inventories and enhancing GHG management capabilities to drive supply chain decarbonization.	Identify major carbon-emitting suppliers and assist them in developing carbon inventory capabilities to jointly achieve carbon reduction targets.	✓ Promoted GHG inventories among significant suppliers, inventory completion rate 66% ✓ Encouraged significant suppliers to establish carbon reduction targets, with 59% having established targets.	✓ Expand the number of significant suppliers conducting greenhouse gas inventories. ✓ Continue promoting the establishment of carbon reduction targets among significant suppliers. ✓ Encourage significant suppliers to conduct product carbon footprint assessments.	✓ Promote product carbon footprint assessments among significant suppliers to obtain primary data. ✓ Track the achievement rate of carbon reduction targets.
	Establish a supplier carbon emissions database to support procurement decision-making.	✓ Completed a carbon emissions inventory for existing materials and verified carbon emissions data for raw materials.	✓ Establish a digital materials carbon emissions database.	✓ Optimize the system and expand the scope of the materials database.



G.13

Supplier Selection and Evaluation



Supplier Selection Principles

Kinpo identifies significant suppliers based on their share of total procurement spending and conducts sustainability risk assessments accordingly. The assessment covers environmental, social, governance (ESG), and business relevance factors. Suppliers that are members of the Responsible Business Alliance (RBA) and affiliated companies are excluded from the selection process. The significant suppliers selection criteria applied over the past three years are as follows:

- ✓ 2023: Suppliers representing the top 75% of procurement spending in 2022.
- ✓ 2024: Suppliers representing the top 80% of procurement spending in 2023.
- ✓ 2025: Suppliers representing the top 80% of procurement spending in 2024.

New Supplier Evaluation

All new suppliers of Kinpo Electronics are required to sign procurement contracts that incorporate the "Suppliers' Code of Conduct" and provide supplier profile information, including company background and existing customer base. Mandatory contract attachments include the Environmental Protection Assurance Letter, Intellectual Property Rights Assurance Letter, Responsible Minerals Commitment Declaration, and ISO quality management system certifications to ensure compliance with the Company's quality requirements.

Prospective suppliers are required to complete a preliminary self-assessment based on the Company's New Supplier Audit Checklist, which covers quality management systems, manufacturing process quality control, green product design requirements, including compliance with the EU RoHS Directive, and product design and development process controls. In 2025, all new suppliers completed corrective actions and successfully passed the evaluation, achieving a 100% qualification rate.

Supplier Overview in 2025

In 2025, Kinpo Electronics worked with a total of 1,760 unique suppliers, including 88 significant suppliers and 37 non-Tier-1 significant suppliers. Suppliers were located across Taiwan, China, Thailand, the Philippines, the Americas, Europe, and other regions. Local procurement accounted for 16% of total procurement spending. The Company also actively implements its green procurement strategy by prioritizing products with environmental labels, energy-efficiency certifications, carbon footprint reduction labels, and other environmentally preferable certifications.

New Supplier Evaluation Process



Procurement unit submits new supplier evaluation request



Supplier classification



Document preparation

- Submission of basic company
- ISO certificates
- Procurement contract
- Responsible Minerals Commitment Declaration



Qualification review



Included in the approved supplier list

Unqualified suppliers may reapply after 3 months



G.14

Supply Chain Risk Management

Sustainability Risk Assessment Framework

To comprehensively assess sustainability risks across its supply chain, Kinpo Electronics references international initiatives and assessment frameworks, including CDP, DJBIC, and the Responsible Business Alliance (RBA), while incorporating country-, industry-, and product-specific risk considerations to ensure supply chain stability and regulatory compliance. In addition, third-party audits are conducted for certain significant suppliers to enhance the objectivity and independence of sustainability risk assessments.

Country-Specific Risks

Suppliers are required to comply with the laws and regulations of their respective countries. The Company also evaluates differences between local sustainability regulations and those of Taiwan to minimize the impact of regulatory variations on the supply chain.

Industry-Specific Risks

Industry-specific risks, such as responsible minerals, are identified through supply chain risk assessments.

Product-Specific Risks

Potential social and environmental risks associated with products, such as hazardous substance management in raw materials, are identified through raw material analysis and a review of applicable regulations in product sales markets.

Based on the risk considerations described above, the Company developed the annual Supplier Sustainability Risk Assessment (SSRA) questionnaire to comprehensively assess suppliers' sustainability performance. The assessment covers the following areas.

Assessment Area	Key Considerations
Environmental	Risks related to environmental issues, including GHG emissions, energy, water resources, waste, pollution, and biodiversity.
Social	Risks related to social issues, including human rights and labor rights, working hours, wages, child labor, forced labor, anti-discrimination/anti-harassment, freedom of association, and collective bargaining.
Governance	Risks related to governance issues, including information security, privacy protection, anti-corruption/bribery, conflicts of interest, anti-competitive practices, and business ethics.
Business Relevance	Preliminary assessment based on procurement spending and transaction value, taking into account product irreplaceability and technological leadership within the industry.

Internal Sustainability Risk Assessment

Kinpo conducts an annual Supplier Sustainability Risk Assessment (SSRA) to evaluate suppliers' sustainability performance. The assessment process includes supplier self-assessments, document reviews, supplementary submissions for identified deficiencies, and on-site or virtual audits for suppliers with significant findings. Through document reviews, the Company examines supporting evidence provided by suppliers to identify high-risk suppliers and sustainability issues requiring special attention.

Sustainability risk scores are calculated based on sustainable procurement threat level, risk occurrence frequency, and supplier sustainability vulnerability. Suppliers whose scores exceed the established threshold are classified as high-risk suppliers and managed in accordance with the Company's High-Risk Supplier Improvement Program.

In 2025, Kinpo Electronics distributed the Supplier Sustainability Risk Assessment (SSRA) questionnaire to Tier-1 significant suppliers representing more than 80% of total procurement spending, excluding RBA members and affiliated companies, to assess suppliers' ESG performance. Assessment areas included labor rights, occupational health and safety, environmental protection, sustainability disclosure, and management systems. A total of 87 suppliers were assessed in 2025.



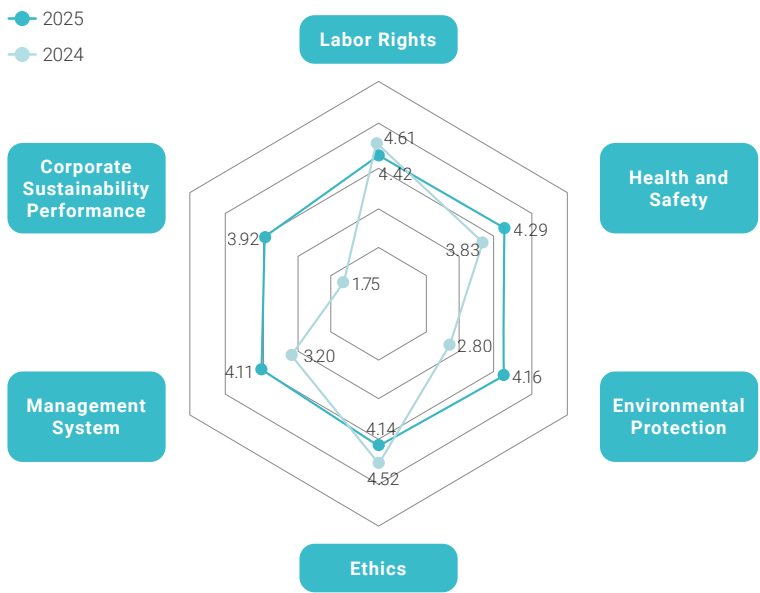
2025 Supplier Sustainability Risk Assessment Results

According to the assessment results, human rights management and environmental protection were identified as the 2 areas with the highest potential risks. Key findings included suppliers that had not established formal human rights policies or were unable to clearly demonstrate how employee rights are protected, as well as suppliers lacking environmental policies, reliable GHG inventory data, or disclosures on actions taken to reduce energy consumption and GHG emissions.

To address these findings, the Company will further strengthen requirements for suppliers to establish

robust human rights management systems and enhance employee rights protection practices in 2026. Through its annual Sustainable Supply Chain Conference, we also communicate the importance of GHG inventories and share practical experience in setting carbon reduction targets, committing to renewable energy use, conducting periodic energy reviews, and disclosing carbon reduction performance, thereby strengthening suppliers' sustainability disclosures.

Based on the 2025 assessment results, 9 suppliers demonstrated outstanding ESG performance and were recommended to procurement partners as preferred suppliers.



High-Risk Supplier Improvement Program

The 2025 assessment identified 10 high-risk suppliers. These suppliers were included in the Company's sustainability improvement program and underwent on-site or virtual assessments based on their respective risk issues to better understand their sustainability performance and implementation challenges. In addition to reinforcing the Company's sustainability expectations, we provided guidance and practical recommendations to support improvement efforts.

Suppliers that did not fully comply with the KINPO GROUP Suppliers' Code of Conduct were required to submit corrective action plans within 1 month. All high-risk suppliers completed their responses within the specified timeframe, and the Company will continue to monitor the progress of corrective actions.

Beginning in 2025, supplier sustainability performance has been progressively incorporated into the Company's supplier reward and disciplinary mechanism. Measures include, but are not limited to, commendation, suspension with observation, customer notification, and supplier replacement.

Key Performance Indicators for Supplier Assessment and Development	2025 Results	Supplier Ratio
Total number of unique suppliers	1,760	
Number of unique significant suppliers	125	
Number of unique significant suppliers supported with development measures	26	21%
Number of unique significant suppliers assessed via desk assessments/ on-site assessments	87	70%
Number of unique significant suppliers assessed with substantial actual/ potential negative impacts	10	
Number of unique significant suppliers with substantial actual/ potential negative impacts with agreed corrective action/improvement plan	9	90%
Number of unique significant suppliers with substantial actual/ potential negative impacts that were terminated	1	



G.15

Supplier Capacity Building

KINPO GROUP Sustainable Supply Chain Conference

The KINPO GROUP regards suppliers as key partners in achieving its net-zero ambitions. To ensure alignment with international sustainability trends, the Group convened the Kinpo Group Sustainable Supply Chain Conference on September 23 to communicate its sustainable development roadmap and strengthen decarbonization collaboration across the value chain. Through engagement, guidance, and oversight mechanisms, the Group works with suppliers toward a shared vision of sustainable and mutually beneficial growth.

The conference focused on the following priorities, demonstrating Kinpo's top-down commitment to sustainability transformation:

Key Actions and Targets

Established short-, medium-, and long-term supply chain targets, requiring business partners to integrate carbon reduction, energy conservation, and green manufacturing into their core operations to ensure alignment with the Group's sustainability objectives.

Supplier Code of Conduct Revision

Introduced the revised Supplier Code of Conduct in response to evolving global standards on human rights, occupational health and safety, and environmental management, requiring suppliers to establish more robust management systems and reduce ESG compliance and reputational risks.

Expansion of the Sustainable ESG Partner Alliance

Building on the Alliance established in 2024, the Group continued to promote resource sharing and benchmarking in 2025. Through the exchange of practical experience and best practices, the Alliance strengthens suppliers' sustainability capabilities and welcomes like-minded partners to participate.

We believe that strong supplier partnerships are essential to maintaining competitiveness and advancing sustainable business development amid the challenges of climate change and evolving regulations. Going forward, Kinpo Electronics will continue to work closely with suppliers through guidance and oversight mechanisms to build a resilient supply chain and achieve a shared vision of sustainable and mutually beneficial growth.

Supplier Technical Forums and Training Programs

Kinpo organizes monthly supplier technical forums covering market trends, component manufacturing processes, and material quality improvement case studies. These sessions provide employees with insights into suppliers' manufacturing processes, emerging technologies, and industry developments, supporting material selection, supplier evaluation, and audit preparation.

The program has gradually expanded participation and resource sharing across the Group. Beginning in 2024, quality personnel from AcBel Polytech Inc. and suppliers in the power supply category were invited to participate, enhancing knowledge sharing and cross-company collaboration. In 2025, 12 suppliers participated in technical exchange sessions, with a total of 411 participant attendances. In addition, the Company organized 2 supplier training programs on Responsible Minerals and Green Product Management, attracting participation from 471 suppliers.

Organized Supplier Training Programs

2 Programs Held

471 Suppliers Participated

Resource sharing in 2025

12 suppliers participated

411 Participants

Major Suppliers and Technical Exchange Topics in 2025

Date	Product Category	Topic
02/07	Equipment	RoHS 2.0 and Equipment Introductions
02/19	Capacitor	CDE Product Application Sharing
03/19	Software	Applications of the New IATF 16949 SPC & MSA Requirements and Introduction to the SPC Module
04/24	Inductor	Introduction to Inductor Product Applications
05/15	Equipment	Ultra-High-Speed 3D Profile and Optical Dimension Measurement Technology
06/20	Crystal	Introduction to Crystal/Oscillator Products and Manufacturing Processes
07/24	LEDs	Introduction to IR Products for CCTV, Doorbells, and Electronic Locks, and Optical Simulation
08/29	Cable/Connector	Introduction to Cable/Connector Products and Manufacturing Processes
09/25	Resistor	Thick-Film Resistor Manufacturing Process and Failure Analysis
10/23	Cable/Connector	Thunderbolt 5 Product Technology Sharing
11/07	Fuse	Current Protection Technology - Fuse/CSR Applications and Failure Analysis
12/03	Inductor/Transformer	Product Technology Sharing on Power Inductors and Power Transformers

2025 Procurement Staff Training

Kinpo held a series of workshops for procurement personnel covering ISO 20400 Sustainable Procurement, Stakeholders and Material Sustainability Topics, and Sustainability Risk Assessment to strengthen understanding of sustainable development. The training covered procurement policy implementation, stakeholder engagement, and material supply chain issues, helping employees stay aligned with evolving expectations from international organizations, regulators, and customers.

A total of 3 workshops were conducted in 2025, with 70 participant attendances. Through interactive discussions and knowledge sharing, procurement personnel gained a deeper understanding of their roles and responsibilities in sustainable supply chain management. The workshops also helped the procurement team integrate supplier sustainability performance into existing supplier evaluation practices, alongside quality, delivery, cost, and service considerations, strengthening supply chain resilience and responsibility.



APPENDIX

134	Independent Limited Assurance Report
136	GRI Standard Content Index
139	SASB Standards/ Sustainability Disclosure Indicators - Other Electronics Industry
140	UN Global Compact Comparison Table
140	ISO 26000 Comparison Table
141	Management System Certificate
142	Environmental Sustainability Indicators
146	Social Inclusion Indicators
150	Sustainable Governance Indicators



Independent Limited Assurance Report

Auditors’ Limited Assurance Report

Kinpo Electronics, Inc.

Scope

We have been engaged by Kinpo Electronics, Inc. (the “Company”) to perform a ‘limited assurance engagement,’ as defined by Accounting Research and Development Foundation of the Republic of China on Assurance Engagements, to report on sustainability performance information (the "Subject Matter") contained in the Company’s Sustainability Report ("the Report") for the year ended December 31, 2025.

Subject Matter and Criteria Applied

The Subject Matter of the Company and its applicable criteria arc detailed in Appendix I.

Responsibilities of Management

Management is responsible for the preparation of the Report in accordance with Rules Governing the Preparation and Filing of Sustainability Reports by TWSE and with reference to appropriate standards, including the 2021 GRI Standards published by the Global Reporting Initiative (GRI). The management is responsible for selecting the applicable standards and ensuring that, in all material respects, the subject matter information is reported in accordance with such applicable standards. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matters based on evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (‘ISAE 3000 (Revised)’). Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management’s internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducted interviews with personnel to understand the business and reporting process;
- Understanding the main stakeholders of the Company and their expectations and needs through interviews and examination of relevant documents, the specific communication channels between both parties, and how responds to such expectations and needs;
- Conducted interviews with key personnel to understand the process for collecting, collating and reporting the subject matter during the reporting period;
- Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria;
- Undertook analytical procedures of the data and made inquiries of management to obtain explanations for any significant differences we identified; and, where necessary, perform testing on a sample basis;
- Reading the Report to ensure the implementation of overall sustainable responsibility and reporting process is consistent with our understanding.

Inherent limitations

Due to the measurement uncertainties affecting the non-financial information included in the sustainability report, choosing different measurement methods may lead to significant variances in performance measurement. Furthermore, since the assurance work is conducted on a sampling basis, any internal controls are subject to inherent limitations, and therefore may not necessarily detect all material misstatements that already exist, whether they arise from fraud or error.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter, in order for it to be in accordance with the Criteria.

Chen, Chih Chung

Ernst & Young, Taiwan
July 28, 2025

Notice to Readers

For the convenience of readers, the independent auditors’ limited assurance report and the accompanying summary of identified subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinses-language independent auditors ’ limited assurance report and summary ’ of identified subject matter information shall prevail.



Independent Limited Assurance Report

Appendix I :

No.	Page	Content Title	Indicator Information	Criteria												
1	142	Major Energy Consumption	The energy usage of Taiwan plant in 2025 are as follows: <table><tr><th>Liquefied natural gas (1,000 cubic meters)</th><th>Liquefied petroleum gas (kg)</th><th>Motor Gasoline (liters)</th><th>Diesel (liters)</th><th>Total electricity consumption (1,000 degrees)</th></tr><tr><td>0</td><td>0</td><td>11,276.58</td><td>3,659.87</td><td>2,801.03</td></tr></table> The 2025 annual outsourced electricity for the Taiwan plant is 100%. The 2025 annual renewable energy usage rate for the Taiwan plant is 3.64%. Since 2025, Taiwan Sites has included subsidiaries. Headquarters consumed 2,787.62 MWh, while the subsidiary Crownpo consumed 13.41 MWh, for a combined total of 2,801.03 MWh.	Liquefied natural gas (1,000 cubic meters)	Liquefied petroleum gas (kg)	Motor Gasoline (liters)	Diesel (liters)	Total electricity consumption (1,000 degrees)	0	0	11,276.58	3,659.87	2,801.03	According to Article 4, Paragraph 3 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", Appendix 1-14 Sustainability Disclosure Indicators 2- Other Electronic Industries: Total energy consumption, percentage of outsourced electricity, and renewable energy use rate		
Liquefied natural gas (1,000 cubic meters)	Liquefied petroleum gas (kg)	Motor Gasoline (liters)	Diesel (liters)	Total electricity consumption (1,000 degrees)												
0	0	11,276.58	3,659.87	2,801.03												
2	144	Annual water consumption	In 2025, the water consumption of the Taiwan plant will be 33.62 million liters.	According to Article 4, Paragraph 3 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", Appendix 1-14 Sustainability Disclosure Indicators 2- Other Electronic Industries: Total water withdrawal and total water consumption												
3	144	Waste management	In 2025, the weight of hazardous waste at the Taiwan plant is 0 metric tons.	According to Article 4, Paragraph 3 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", Appendix 1-14 Sustainability Disclosure Indicators 2- Other Electronic Industries: Total hazardous waste generated and percentage recycled												
4	150	Occupational Injury Information by Plant	The number of occupational accidents in Taiwan plant in 2025 are as follows: <table><tr><td>Hours Worked in a Year (Hours)</td><td>2,316,272</td></tr><tr><td>Lost Time of Occupational Injury (Cases)</td><td>4</td></tr><tr><td>Recordable Occupational Injury (Cases)</td><td>4</td></tr><tr><td>Total Recordable Incident Rate (TRIR) or Lost Time Incident Rate (LTIR) (%)</td><td>0.35</td></tr></table> Total Recordable Incident Rate (TRIR) or Lost Time Incident Rate (LTIR) = ((number of recordable occupational injuries + number of lost time injuries) x 200,000) / hours worked in a year. The statistics of occupational accidents in Taiwan plant in 2025 are as follows: <table><tr><td>Falling</td><td>1</td></tr><tr><td>Other</td><td>3</td></tr></table>	Hours Worked in a Year (Hours)	2,316,272	Lost Time of Occupational Injury (Cases)	4	Recordable Occupational Injury (Cases)	4	Total Recordable Incident Rate (TRIR) or Lost Time Incident Rate (LTIR) (%)	0.35	Falling	1	Other	3	According to Article 4, Paragraph 3 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", Appendix 1-14 Sustainability Disclosure Indicators 2- Other Electronic Industries: Types of, number of employees in and rate of occupational accidents
Hours Worked in a Year (Hours)	2,316,272															
Lost Time of Occupational Injury (Cases)	4															
Recordable Occupational Injury (Cases)	4															
Total Recordable Incident Rate (TRIR) or Lost Time Incident Rate (LTIR) (%)	0.35															
Falling	1															
Other	3															
5	139	Corporate Governance	In 2025, the amount of monetary loss caused by legal proceedings related to the anti-competitive conduct ordinance at the Taiwan plant is NT\$0	According to Article 4, Paragraph 3 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", Appendix 1-14 Sustainability Disclosure Indicators 2- Other Electronic Industries: Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations												

No.	Page	Content Title	Indicator Information	Criteria																																																						
6	146	Composition of the employees	2025 Taiwan Plant Employees Composition (by Gender): <table><tr><th>Gender</th><th>Male</th><th>Female</th><th>Total</th></tr><tr><td>Full-time employees</td><td>667</td><td>585</td><td>1,252</td></tr><tr><td>Part-time employees</td><td>6</td><td>2</td><td>8</td></tr><tr><td>Total</td><td>673</td><td>587</td><td>1,260</td></tr></table>	Gender	Male	Female	Total	Full-time employees	667	585	1,252	Part-time employees	6	2	8	Total	673	587	1,260	<u>GRI Standards 2-7 employee</u> Full-time and part-time employees by gender																																						
Gender	Male	Female	Total																																																							
Full-time employees	667	585	1,252																																																							
Part-time employees	6	2	8																																																							
Total	673	587	1,260																																																							
7	148	Total number of the new employee and departing employee (by gender/age)	Total number of new employees in Taiwan in 2025 (by gender): <table><tr><th>Gender</th><th>New employees</th><th>%</th></tr><tr><td>Male</td><td>64</td><td>0.01%</td></tr><tr><td>Female</td><td>66</td><td>0.01%</td></tr><tr><td>Total</td><td>130</td><td>0.02%</td></tr></table> Total number of new employees in Taiwan 2025 (by age): <table><tr><th>Age</th><th>New employees</th><th>%</th></tr><tr><td>Under 30 years old</td><td>26</td><td>0.01%</td></tr><tr><td>30-50 years old</td><td>84</td><td>0.03%</td></tr><tr><td>Over 50 years old</td><td>20</td><td>0.10%</td></tr><tr><td>Total</td><td>130</td><td>0.14%</td></tr></table> Total number of departing employees in Taiwan plant 2025 (by gender): <table><tr><th>Gender</th><th>New employees</th><th>%</th></tr><tr><td>Male</td><td>112</td><td>0.02%</td></tr><tr><td>Female</td><td>76</td><td>0.02%</td></tr><tr><td>Total</td><td>188</td><td>0.04%</td></tr></table> Total number of departing employees the in Taiwan plant 2025 (by age): <table><tr><th>Age</th><th>New employees</th><th>%</th></tr><tr><td>Under 30 years old</td><td>20</td><td>0.01%</td></tr><tr><td>30-50 years old</td><td>132</td><td>0.05%</td></tr><tr><td>Over 50 years old</td><td>36</td><td>0.18%</td></tr><tr><td>Total</td><td>188</td><td>0.24%</td></tr></table>	Gender	New employees	%	Male	64	0.01%	Female	66	0.01%	Total	130	0.02%	Age	New employees	%	Under 30 years old	26	0.01%	30-50 years old	84	0.03%	Over 50 years old	20	0.10%	Total	130	0.14%	Gender	New employees	%	Male	112	0.02%	Female	76	0.02%	Total	188	0.04%	Age	New employees	%	Under 30 years old	20	0.01%	30-50 years old	132	0.05%	Over 50 years old	36	0.18%	Total	188	0.24%	GRI Standards 401-1 New and former employees In FY2025, the number of new employees in Taiwan plant will be divided by gender and calculated ratio based on the average of the entire accounting period. In FY2025, the number of new employees in Taiwan plant will be divided by age and calculated ratio based on the average of the entire accounting period. In FY2025, the number of departing employees in Taiwan plant will be divided by gender and calculated ratio based on the average of the entire accounting period. In FY2025, the number of departing employees in Taiwan plant will be divided by age and calculated ratio based on the average of the entire accounting period.
Gender	New employees	%																																																								
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30-50 years old	132	0.05%																																																								
Over 50 years old	36	0.18%																																																								
Total	188	0.24%																																																								
8	150	Education and training statistics for employees (by gender)	The statistics of training hours in Taiwan in 2025 are as follows: <table><tr><th rowspan="2">Position \ Gender</th><th colspan="2">Male</th><th colspan="2">Female</th></tr><tr><th>Training Hours (Hrs)</th><th>Hours per Employee</th><th>Training Hours (Hrs)</th><th>Hours per Employee</th></tr><tr><td>Senior (Level 1) Manager</td><td>453.0</td><td>10.07</td><td>148.5</td><td>14.85</td></tr><tr><td>Mid-level Manager</td><td>3,354.5</td><td>22.22</td><td>1,254.0</td><td>23.66</td></tr><tr><td>Junior Manager</td><td>7,611.5</td><td>30.69</td><td>5,123.0</td><td>29.78</td></tr><tr><td>Specialists</td><td>8,352.5</td><td>36.47</td><td>13,137.0</td><td>37.32</td></tr><tr><td>Total</td><td>19,771.5</td><td>29.38</td><td>19,662.5</td><td>33.50</td></tr></table>	Position \ Gender	Male		Female		Training Hours (Hrs)	Hours per Employee	Training Hours (Hrs)	Hours per Employee	Senior (Level 1) Manager	453.0	10.07	148.5	14.85	Mid-level Manager	3,354.5	22.22	1,254.0	23.66	Junior Manager	7,611.5	30.69	5,123.0	29.78	Specialists	8,352.5	36.47	13,137.0	37.32	Total	19,771.5	29.38	19,662.5	33.50	GRI Standards 404-1 <u>The average hours of training, per year per employee</u> The average hours of training per position is the total hours of training hours divided by the total hours on the end date of the reporting period																				
Position \ Gender	Male		Female																																																							
	Training Hours (Hrs)	Hours per Employee	Training Hours (Hrs)	Hours per Employee																																																						
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Total	19,771.5	29.38	19,662.5	33.50																																																						



GRI Standard Content Index

Declaration of Use	Kinpo Electronics, Inc. has published the 2025 Sustainability Report with reference to the GRI Standards. The reporting period covers January 1 to December 31, 2025.		
GRI 1 Used	GRI 1: Foundation 2021	GRI Sector Standards	Not applicable

Disclosure	Corresponding Sections	Omission	Page
GRI 2: General Disclosures 2021			
The Organization and its Reporting Practices			
2-1 Organizational details	Operations and Performance		6
2-2 Entities included in the organization's sustainability reporting	About this Report		3
2-3 Reporting period, frequency and contact point	About this Report		3
2-4 Restatements of information	About this Report		3
2-5 External assurance	There were no significant changes to Kinpo Electronics' information during the reporting period.		134
Activities and Workers			
2-6 Activities, value chain and other business relationships	Operations and Performance G.12-G.15 Sustainable Procurement		6 127
2-7 Employees	S.02 Human Resource Management		54
2-8 Workers who are not employees	S.02 Human Resource Management		54
Governance			
2-9 Governance structure and composition	G.02 Corporate Governance		95
2-10 Nomination and selection of the highest governance body	G.02 Corporate Governance		95
2-11 Chair of the highest governance body	G.02 Corporate Governance		95
2-12 Role of the highest governance body in overseeing the management of impacts	G.02 Corporate Governance		95
2-13 Delegation of responsibility for managing impacts	G.02 Corporate Governance		95
2-14 Role of the highest governance body in sustainability reporting	About this Report G.02 Corporate Governance		3 95
2-15 Conflicts of interest	G.02 Corporate Governance G.03 Ethical Management and Regulatory Compliance		95 100
2-16 Communication of critical concerns	G.02 Corporate Governance G.03 Ethical Management and Regulatory Compliance		95 100
2-17 Collective knowledge of the highest governance body	G.01 Sustainability Blueprint and UN Sustainable Development Goals G.02 Corporate Governance		94 95
2-18 Evaluation of the performance of the highest governance body	G.02 Corporate Governance		95
2-19 Remuneration policies	S.03 Compensation & Benefits G.02 Corporate Governance		62 95

Disclosure	Corresponding Sections	Omission	Page
2-20 Process to determine remuneration	S.03 Compensation & Benefits G.02 Corporate Governance		62 95
2-21 Annual total compensation ratio	Omission	Due to confidentiality policies regarding compensation, Kinpo Electronics does not disclose the highest annual total compensation.	
Strategy, Policies and Practices			
2-22 Statement on sustainable development strategy	Message from the Chairman Message from the President G.01 Sustainability Blueprint and UN Sustainable Development Goals		4 5 94
2-23 Policy commitments	E.03 Energy and Resource Management E.04 Biodiversity S.02 Human Resource Management G.02 Corporate Governance G.04 Risk Management G.12 Sustainable Procurement Policy and Goals		28 37 54 95 104 127
2-24 Embedding policy commitments	S.02 Human Resource Management G.01 Sustainability Blueprint and UN Sustainable Development Goals G.02 Corporate Governance G.12 Sustainable Procurement Policy and Goals		54 94 95 127
2-25 Processes to remediate negative impacts	E.01 Natural and Climate Change Risk Actions S.04 Employee Development S.08-S.10 Social Inclusion G.03 Ethical Management and Regulatory Compliance G.10 R&D and Green Design G.14 Supply Chain Risk Management		20 67 79 100 121 130
2-26 Mechanisms for seeking advice and raising concerns	G.03 Ethical Management and Regulatory Compliance		100
2-27 Compliance with laws and regulations	G.03 Ethical Management and Regulatory Compliance		100
2-28 Membership associations	G.09 Major Initiatives and Involvement		118
Stakeholder Engagement			
2-29 Approach to stakeholder engagement	Analysis of Material Topic and Stakeholder Communication		9
2-30 Collective bargaining agreements	S.05 Employee Communication There were no collective bargaining agreements at Kinpo Electronics in 2025.		69
GRI 3: Material Topics 2021			
3-1 Process to determine material topics	Analysis of Material Topic and Stakeholder Communication		9
3-2 List of material topics	Analysis of Material Topic and Stakeholder Communication		9
3-3 Management of material topics	Analysis of Material Topic and Stakeholder Communication		9



Material Topics

GRI Standard	Disclosure	Corresponding Sections	Page
Climate Strategy			
3-3 Management of material topics		E.01-E.06 Environmental Sustainability	20
201 Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	E.01 Natural and Climate Change Risk Actions	20
102 Emissions	102-4 GHG emissions reduction targets and progress	E.02 GHG Management	25
	102-5 Scope 1 GHG emissions	E.02 GHG Management	25
	102-6 Scope 2 GHG emissions	E.02 GHG Management	25
	102-7 Scope 3 GHG emissions	E.02 GHG Management	25
	102-8 GHG emissions intensity	E.02 GHG Management	25
Energy Management			
3-3 Management of material topics		E.03 Energy and Resource Management	28
103 Energy	103-1 Energy policies and commitments	E.03 Energy and Resource Management	28
	103-2 Energy consumption and self-generation within the organization	E.03 Energy and Resource Management Appendix - Environmental Sustainability Indicators	28 142
	103-4 Energy intensity	E.03 Energy and Resource Management Appendix - Environmental Sustainability Indicators	28 142
	103-5 Reduction in energy consumption	E.03 Energy and Resource Management	28
Talent Attraction and Retention			
3-3 Management of material topics		S.01-S.07 Employee Wellbeing	51
202 Market Presence	202-2 Proportion of senior management hired from the local community	S.02 Human Resource Management Appendix - Social Inclusion Indicators	54 146
401 Employment	401-1 New employee hires and employee turnover	S.02 Human Resource Management Appendix - Social Inclusion Indicators	54 146
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	S.03 Compensation & Benefits	62
	401-3 Parental leave	S.06 Employee Health	71

GRI Standard	Disclosure	Corresponding Sections	Page
Sustainable Supply Chain			
3-3 Management of material topics		G.12-G.15 Sustainable Procurement	127
204 Procurement Practices	204-1 Proportion of spending on local suppliers	G.13 Supplier Selection and Evaluation	129
308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	G.13 Supplier Selection and Evaluation	129
	308-2 Negative environmental impacts in the supply chain and actions taken	G.14 Supply Chain Risk Management	130
409 Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	G.12 Sustainable Procurement Policy and Goals Kinpo Electronics explicitly prohibits forced or compulsory labor in the Suppliers' Code of Conduct and does not accept any suppliers or contractors who use forced or compulsory labor.	127
414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	G.13 Supplier Selection and Evaluation	129
	414-2 Negative social impacts in the supply chain and actions taken	G.14 Supply Chain Risk Management	130
Quality Management			
3-3 Management of material topics		G.07 Quality Management	112
417 Marketing and Labeling	417-1 Requirements for product and service information and labeling	E.05 Hazardous Substance Management G.07 Quality Management	41 112
	417-2 Incidents of non-compliance concerning product and service information and labeling	G.07 Information Security No violations occurred in 2025	112
Information Security			
3-3 Management of material topics		G.05 Information Security Management	107
418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	G.05 Information Security Management No violations occurred in 2025	107



Ongoing Topics of Concern

GRI Standard	Disclosure	Corresponding Sections	Page
Water Resource Management			
303 Water and Effluents	303-3 Water withdrawal	Appendix - Environmental Sustainability Indicators	142
	303-4 Water discharge	Appendix - Environmental Sustainability Indicators	142
	303-5 Water consumption	Appendix - Environmental Sustainability Indicators	142
Waste Management			
306 Waste	306-3 Waste generated	Appendix - Environmental Sustainability Indicators	142
	306-4 Waste diverted from disposal	Appendix - Environmental Sustainability Indicators	142
	306-5 Waste directed to disposal	Appendix - Environmental Sustainability Indicators	142
Biodiversity			
101 Biodiversity	101-4 Identification of biodiversity impacts	E.04 Biodiversity	34
	101-5 Locations with biodiversity impacts	E.04 Biodiversity	34
Product Responsibility			
416 Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	E.05 Hazardous Substance Management G.07 Quality Management	41 112
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	G.07 Quality Management No violations occurred in 2025.	112
Diversity and Inclusion			
405 Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	S.02 Human Resource Management Appendix - Social Inclusion Indicators	54 146
Human Capital Development			
201 Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	S.03 Compensation & Benefits	62
404 Training and Education	404-1 Average hours of training per year per employee	S.04 Employee Development	67
406 Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	S.02 Human Resource Management S.06 Employee Health	54 71
408 Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	S.02 Human Resource Management Kinpo Electronics prohibits the use of child labor and does not accept any suppliers or contractors who employ child labor.	54

GRI Standard	Disclosure	Corresponding Sections	Page
Occupational Health and Safety			
403 Occupational Health and Safety	403-1 Occupational health and safety management system	S.06 Employee Health	71
	403-2 Hazard identification, risk assessment, and incident investigation	S.06 Employee Health	71
	403-3 Occupational health services	S.06 Employee Health	71
	403-4 Worker participation, consultation, and communication on occupational health and safety	S.06 Employee Health	71
	403-5 Worker training on occupational health and safety	S.06 Employee Health	71
	403-6 Promotion of worker health	S.06 Employee Health	71
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	S.06 Employee Health	71
	403-8 Workers covered by an occupational health and safety management system	S.06 Employee Health	71
	403-9 Work-related injuries	S.06 Employee Health	71
	403-10 Work-related ill health	S.06 Employee Health	71
Ethical Management			
205 Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	G.03 Ethical Management and Regulatory Compliance	100
	205-3 Confirmed incidents of corruption and actions taken	G.03 Ethical Management and Regulatory Compliance No violations occurred in 2025.	100
206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	G.03 Ethical Management and Regulatory Compliance	100
415 Public Policy	415-1 Political contributions	G.09 Major Initiatives and Involvement Kinpo Electronics maintains political neutrality and does not donate to political parties, politicians, or related organizations.	118
Tax Management			
207 Tax	207-1 Approach to tax	G.06 Tax Policy	110



SASB Standards/Sustainability Disclosure Indicators - Other Electronics Industry

Sustainability Disclosure Topics & Accounting Metrics

Disclosure Topics	SASB Accounting Metrics		FSC Sustainability Disclosure Indicators	2025 Disclosure Status	Units	SASB Codes	Corresponding Sections
Energy Management	-		Total Energy Consumption	1,218,940.43	GJ	-	E.03 Energy and Resource Management Appendix - Environmental Sustainability Indicators
			Percentage of Purchased Electricity	92.46	%		
			Renewable Energy Utilization Rate	23.1	%		
Water Management	Water Withdrawal		Total Water Withdrawal	1,876.40	1,000m³	TC-ES-140a.1	Appendix - Environmental Sustainability Indicators
	Water Consumption		Total Water Consumption	960.20	1,000m³		
	Percentage of Water Withdrawn in Water-Stressed Areas		-	25.47	%		
	Percentage of Water Consumed in Water-Stressed Areas		-	13.64	%		
Waste Management	Amount of Hazardous Waste from Manufacturing		Weight of Hazardous Waste Generated	1,938.27	Tons	TC-ES-150a.1	Appendix - Environmental Sustainability Indicators
	Percentage of Hazardous Waste Recycled		Percentage of Hazardous Waste Recycled	0.3	%		
Labor Incidents	Number of Work Stoppages		-	48	Incidents	TC-ES-310a.1	S.06 Employee Health
	Total Days Idle			362	Days		
	-		Number of Persons in Occupational Incidents*	18	Persons	-	
			Rate of Occupational Incident Cases	0.03	%		
Labor Conditions	Direct Employees' TRIR		-	0.27	%	TC-ES-320a.1	S.06 Employee Health
	Contract Employees' TRIR			0			
	Direct Employees' NMFR			0.01			
	Contract Employees' NMFR			0			
	Percentage of Audited under RBA VAP	All Facilities**	-	70		TC-ES-320a.2	G.14 Supply Chain Risk Management
		High-Risk Facilities	-	8			
	Non-conformance Rate of Tier-1 Suppliers Audited under RBA VAP		-	8		TC-ES-320a.3	G.14 Supply Chain Risk Management
	Corrective Action Rate of Tier-1 Suppliers Audited under RBA VAP		-	100			
Product Lifecycle Management	Weight of End-of-life Products and E-waste		Weight of Disposed Products and E-waste	108.41	Tons	TC-ES-410a.1	Appendix - Environmental Sustainability Indicators
	Percentage Recycling Rate of End-of-life Products and E-waste		Recycling Rate	0.27	%		
Materials Sourcing	Description of the Management of Risks Associated with the Use of Critical Materials		Description of the Management of Risks Associated with the Use of Critical Materials	The Company fully complies with regulations regarding restricted hazardous substances and responsible minerals. Related issues have been incorporated into supplier management, and suppliers are required to sign procurement agreements.	-	TC-ES-440a.1	E.05 Hazardous Substance Management E.06 Responsible Mineral Management G.13 Supplier Selection and Evaluation
Anti-competitive Behavior	-		Total Amount of Monetary Loss Due to Legal Actions Related to Anti-competitive Behavior	0	NT\$	-	G.03 Ethical Management and Regulatory Compliance
Main Product Output	-		Output of Main Products by Product Category	9,478,427	Unit	-	-

* The number of occupational injury incidents reported by the Company is based on global site data submitted to the Occupational Safety and Health Administration (OSHA), Ministry of Labor, for the indicator regarding loss of working hours.

* As required by GRI 403-9, the number of recordable occupational injury cases is compiled globally. For detailed results, please refer to the Appendix - Social Inclusion Indicators, 5-2 2025 Global Employee Occupational Incident Statistics (by category).

** In 2025, a total of 125 Suppliers passed the audit under RBA VAP or homogeneous audits, and the significant supplier introduction rate was 70%.

Activity Metrics

Activity Metrics	2025 Disclosure	Unit	Code	Corresponding Sections
Number of manufacturing facilities	20	Facilities	TC-ES-000.A	Operations and Performance
Area of manufacturing facilities	1,049,769	Square meters (m2)	TC-ES-000.B	
Number of employees	41,562	Persons	TC-ES-000.C	



UN Global Compact Comparison Table

Classification	10 Principles	Report Content/Description	Corresponding Report Sections
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights.	Kinpo supports and respects international human rights and has a corresponding human rights management policy and manifesto.	S.02 Human Resource Management
	Make sure that they are not complicit in human rights abuses.	Kinpo aims for "zero violations" in the areas of anti-discrimination, anti-sexual harassment, anti-bullying, prohibition of forced labor and prohibition of child labor as part of its human rights management policy and manifesto. As a member of the RBA, Kinpo adheres to the RBA Code of Conduct and supports the RBA's Responsible Mineral Sourcing.	E.06 Responsible Mineral Management S.02 Human Resource Management
Labor	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Kinpo supports freedom of association and recognizes the right to collective bargaining.	S.05 Employee Communication
	The elimination of all forms of forced and compulsory labor.	Kinpo prohibits all forms of forced and compulsory labor.	S.02 Human Resource Management G.03 Ethical Management and Regulatory Compliance
	The effective abolition of child labor.	Kinpo prohibits child labor.	S.02 Human Resource Management
	The elimination of discrimination in respect of employment and occupation.	Kinpo eliminates discrimination in employment and occupation.	S.02 Human Resource Management
Environment	Businesses should support a precautionary approach to environmental challenges.	Kinpo has established a climate change risk identification process as per the TCFD guidelines and IFRS, and set up a response strategy and made disclosures by taking stock of risk items and ranking their significance.	E.01 Natural and Climate Change Risk Actions
	Undertake initiatives to promote greater environmental responsibility.	Kinpo has established a climate change risk identification process as per the TCFD guidelines and IFRS, and set up a response strategy and made disclosures by taking stock of risk items and ranking their significance.	E.01 Natural and Climate Change Risk Actions
	Encourage the development and diffusion of environmentally friendly technologies.	Kinpo minimizes the environmental impact of its manufacturing process and continues using sustainable materials, taking final product packaging and transportation into account to lower the environmental footprint and mitigate environmental impact from the design stage.	G.10 R&D and Green Design
Anti-Corruption	Businesses should work against corruption in all its forms, including extortion and bribery.	Kinpo works against corruption in all its forms, including extortion and bribery.	G.03 Ethical Management and Regulatory Compliance

ISO 26000 Comparison Table

Categories	Main Issues	Relevant Sections
Organizational Governance	Systems for decision-making and implementation in the execution of goals	G.02 Corporate Governance
Human Rights	Auditing of legal compliance and human rights risks/Situations posing risks to human rights/ Avoiding complicity - direct, benefit, and silent complicity	S.02 Human Resources Management
	Addressing grievances	S.05 Employee Communication
	Discrimination and vulnerable groups/Civil and political rights/Economic, social, and cultural rights/Fundamental rights at work	S.02 Human Resources Management
Labor Practices	Contractual and employment relationships/ Working conditions and social protection	S.02 Human Resources Management
	Social dialogue	S.05 Employee Communication
	Occupational health and safety	S.06 Employee Health
	Human development and training	S.04 Employee Development
Environment	Pollution prevention/Sustainable resource use	E.03 Energy and Resource Management
	Climate change mitigation and adaptation	E.01 Natural and Climate Change Risk Actions
	Environmental protection, biodiversity, and habitat restoration	E.04 Biodiversity
Fair Operating Practices	Anti-corruption/Responsible political engagement/Fair competition/Promoting social responsibility in the value chain	G.03 Ethical Management and Regulatory Compliance
	Respect for intellectual property rights	G.11 R&D Patents
Consumer Issues*	Fair marketing, information, and contract practices/Consumer health and safety protection/Sustainable consumption/Consumer service, support, complaints, and dispute resolution/Consumer data protection and privacy/Providing essential services/Education and awareness	-
Community Involvement and Development	Increasing employment and technical development/Community involvement/Education and culture/ Technological development/Creating wealth and income/Health/Social investment	S.08-S.10 Social Inclusion

* Kinpo Electronics is a B2B assembly plant and does not directly face consumers, so the section on "Consumer Issues" is irrelevant.



Management System Certificate

Scope	Standard	Validation Status								
		Taipei / Taiwan	Wujing / China	MAH / Thailand	PET / Thailand	LIMA/ Philippines	FPIP/ Philippines	SD / USA	Reynosa / Mexico	Manaus / Brazil
Quality	ISO9001 Quality Management Systems	V	V	V	V	V	V	V	V	V
	TL9000 Communication Industry Quality Management				V				V	
	IATF 16949 Automotive Quality Management System			V						
	ISO 13485 Medical Devices Quality Management Systems				V			V		
	ISO17025 Laboratory Quality Management System			V	V					
	AS 9100 Aerospace Quality Management System							V		
	ANSI ESD S20.20 Electrostatic Discharge Control Certification			V	V				V	
Environment	IECQ QC 080000 Hazardous Substance Process Management System	V	V		V	V				
	ISO14001 Environmental Management Systems	V	V	V	V	V	V	V	V	V
	ISO14064 GHG Accounting & Verification	V	V	V	V	V	V	V	V	V
	ISO14067 Product Carbon Footprint	V*								
	ISO50001 Energy Management Systems	V	V	V	V	V	V	V	V	V
	UL2799 Validation of Landfill Waste Stream Declaration				V*					
	RBA Responsible Business Alliance		V		V		V			V
Operations	ISO22301 Business Continuity Management Systems						V			
Occupational Safety	ISO45001 Health and Safety Management Systems	V	V	V	V	V	V		V	V
Information	ISO 27001 Information Security Management Systems	V		V	V		V			

* This verification is limited to specific product lines.

**The verification status and certification validity period have been disclosed on the official website. Please refer to the link below:
https://www.kinpo.com.tw/kpo_file/Related_Certification_Information_EN.pdf



Environmental Sustainability Indicators

1. Environmental Management Cost Statistics Unit: NT\$1,000

	2022				2023				2024				2025			
	Investment in Pollution Control Equipment	Pollution Control Cost	Waste Disposal Fees	Costs of Management Activities	Investment in Pollution Control Equipment	Pollution Control Cost	Waste Disposal Fees	Costs of Management Activities	Investment in Pollution Control Equipment	Pollution Control Cost	Waste Disposal Fees	Costs of Management Activities	Investment in Pollution Control Equipment	Pollution Control Cost	Waste Disposal Fees	Costs of Management Activities
Taiwan	0	0	58.10	0	0	0	732.06	398.00	0	0	861.80	215.00	0	0	1,006.05	483.13
China	2,910.85	1,855.70	12,642.12	1,223.93	787.15	443.59	1,032.15	3,557.90	912.01	155.30	1,074.47	3,476.28	1,489.31	18,295.81	1,760.69	452.10
Thailand	0	561.93	216.51	0	161.16	81.82	225.75	1,008.06	177.99	46.52	341.55	934.33	163.09	0	442.40	850.53
Philippines	0	0	5,480.40	0	175,722.50	123,074.00	6,844.43	20,724.25	0	0	0	1,250.38	161.87	352.51	1,605.79	1,037.77
Brazil	497.82	55,677.58	2,980.86	415.91	0	1,032.61	2,967.11	7,917.34	0	0	1,362.85	414.19	0	0	2,267.48	301.30
Mexico	0	0	31.06	0	0	0	25.21	100.11	0	0	78.62	4,350.23	0	0	0	45.24
Malaysia	151.07	280.58	286.53	208.52	263.89	168.66	377.40	996.61	0	223.94	822.99	3,478.56	0	298.97	86.37	270.91
USA	0	0	595.22	0	0	0	672.02	571.95	0	0	209.64	410.21	0	0	1,018.38	446.18
Singapore													0	0	0	169.43
Total	3,559.74	58,375.80	22,290.8	1,848.36	176,934.70	124,800.69	12,876.14	35,274.22	1,089.99	425.76	4,751.93	14,529.18	1,814.27	18,947.29	8,187.16	4,056.59

※ Over the past 4 years, KINPO GROUP has had no individual penalty exceeding US\$10,000 (approximately NT\$300,000).

2-1 Major Energy Consumption (by Energy Type)

	2022					2023					2024					2025				
	LNG (m³)	LPG (kg)	Motor Gasoline (L)	Diesel (L)	Total electricity consumption (MWh)	LNG (m³)	LPG (kg)	Motor Gasoline (L)	Diesel (L)	Total electricity consumption (MWh)	LNG (m³)	LPG (kg)	Motor Gasoline (L)	Diesel (L)	Total electricity consumption (MWh)	LNG (m³)	LPG (kg)	Motor Gasoline (L)	Diesel (L)	Total electricity consumption (MWh)
Taiwan	0	0	10,952.46	3,538.69	4,522.60	0	0	9,806.15	4,013.46	3,514.66	0	0	9,663.18	3,863.16	3,012.73	0	0	11,276.58*	3,659.87	2,801.03**
China	113,725.00	0	11,377.62	9,172.80	91,763.62	55,978.00	0	18,239.01	5,411.70	59,427.25	72,132.62	0	13,765.43	3,046.00	48,105.65	43,402.00	0	0	0	33,474.23
Thailand	0	110,326.84	9,062.73	252,194.69	211,096.74	0	98,833.00	8,712.24	184,521.31	141,893.03	0	98,640.00	6,467.64	200,302.70	160,872.06	0	3,120.00	0	61,936.72	181,210.37
Philippines	0	90,450.00	544.48	29,840.01	114,315.03	0	27,550.00	1,096.01	667,792.96	88,274.41	0	14,650.00	9,795.00	109,078.39	92,222.43	0	24,850.00	9,242.46	113,483.93	95,342.17
Brazil	0	15,260.00	8,198.02	12,541.50	19,429.00	0	15,580.00	16,200.31	14,589.97	12,928.00	0	18,811.00	13,385.56	9,684.33	19,070.00	0	0	0	300.00	13,033.82
Mexico	0	12,017.00	2,632.00	600.00	6,424.66	5,256.00	0	2,207.37	200.00	3,906.20	4,940.00	0	2,877.10	100.00	2,851.99	4,826.00	0	3,501.41	836.00	2,294.73
Malaysia	0	0	0	0	6,813.08	0	0	0	12.00	7,189.15	0	0	0	0	6,774.13	0	0.38	9.62	9.32	5,723.08
USA	0	21.77	135.52	0	278.70	0	48.00	30.87	0	321.90	0	188.00	0	0	998.08	0.97	0	0	0	900.59
Singapore																0	0	0	0	40.55
South Korea																781.33	0	160.10	0	890.44
Total (Original Unit of Statistics)	113,725.00	228,075.61	42,902.83	307,887.69	454,643.42	61,234.00	142,011.00	56,291.96	876,541.39	317,454.60	77,072.62	132,289.00	55,953.90	326,074.58	333,907.05	49,010.30	27,970.38	24,190.17	180,225.84	335,711.02
Total (GJ)	4,282.43	11,510.80	1,400.14	10,820.90	1,636,716.31	2,305.83	7,167.18	1,837.10	30,806.57	1,142,836.55	2,902.25	6,676.52	1,826.07	11,460.09	1,202,065.39	1,845.53	1,411.64	789.45	6,334.15	1,208,559.66
Share of each type of energy in total use (%)	0.26	0.69	0.08	0.65	98.32	0.19	0.60	0.16	2.60	96.45	0.24	0.55	0.15	0.94	98.13	0.15	0.12	0.06	0.52	99.15

* Since 2025, Taiwan Sites has included subsidiaries. Headquarters consumed 10,419.24 Liters, while the subsidiary Crownpo consumed 857.34 Liters, for a combined total of 11,276.58 Liters.

** Since 2025, Taiwan Sites has included subsidiaries. Headquarters consumed 2,787.62 MWh, while the subsidiary Crownpo consumed 13.41 MWh, for a combined total of 2,801.03 MWh.



2-2 Major Energy Consumption (by Renewable and Non-Renewable Energy) Unit: MWh

	2022	2023	2024	2025		
				Taiwan	Overseas	Total
Total Non-Renewable Energy	450,369.36	305,521.19	333,907.05	2,801.03	332,909.99	335,711.02
Total Renewable Energy *	23,703.06	17,309.15	29,139.51	102.09	83,875.46	83,977.55
Total Energy Consumption**	454,643.42	309,902.34	343,976.56	2,903.12	360,191.45	363,094.57

* Total renewable energy includes renewable electricity generated for self-consumption, power purchase agreements (PPAs), and the procurement of renewable energy certificates (RECs).

** Total energy consumption excludes renewable energy certificates (RECs).

3. Electricity Consumption Unit: MWh

	2022							2023						
	Non-Renewable Electricity (Purchased) (A)	Renewable Electricity (Own Use) (B)	Renewable Electricity (Purchased) (C)	Total Renewable Electricity Consumption (without Purchase of Renewable Energy Certificates) (D)=(B)+(C)	Total Electricity Consumption (E)=(A)+(D)	Purchased Renewable Energy Certificates (F)	Total Non-Renewable Electricity Consumption (without Renewable Energy Certificate) (G)=(A)-(F)	Non-Renewable Electricity (Purchased) (A)	Renewable Electricity (Own Use) (B)	Renewable Electricity (Purchased) (C)	Total Renewable Electricity Consumption (without Purchase of Renewable Energy Certificates) (D)=(B)+(C)	Total Electricity Consumption (E)=(A)+(D)	Purchased Renewable Energy Certificates (F)	Total Non-Renewable Electricity Consumption (without Renewable Energy Certificate) (G)=(A)-(F)
Taiwan	4,522.60	0	0	0	4,522.60	0	4,522.60	3,514.66	0	0	0	3,514.66	0	3,514.66
China	89,224.69	2,538.93	0	2,538.93	91,763.62	0	89,224.69	55,947.53	3,479.72	0	3,479.72	59,427.25	0	55,947.53
Thailand	211,096.74	0	0	0	211,096.74	0	211,096.74	141,893.03	0	0	0	141,893.03	0	141,893.03
Philippines	114,315.03	0	0	0	114,315.03	0	114,315.03	80,722.15	0	0	0	80,722.15	0	80,722.15
Brazil	19,429.00	0	0	0	19,429.00	19,429.00	0	12,928.00	0	0	0	12,928.00	12,928.00	0
Mexico	4,689.54	0	1,735.13	1,735.13	6,424.66	0	4,689.54	3,004.77	150.24	751.19	901.43	3,906.20	0	3,004.77
Malaysia	6,813.08	0	0	0	6,813.08	0	6,813.08	7,189.15	0	0	0	7,189.15	0	7,189.15
USA	278.70	0	0	0	278.70	0	278.70	321.90	0	0	0	321.90	0	321.90
Total	450,369.36	2,538.93	1,735.13	4,274.06	454,643.42	19,429.00	430,940.36	305,521.19	3,629.95	751.19	4,381.15	309,902.34	12,928.00	292,593.19

	2024							2025						
	Non-Renewable Electricity (Purchased) (A)	Renewable Electricity (Own Use) (B)	Renewable Electricity (Purchased) (C)	Total Renewable Electricity Consumption (without Purchase of Renewable Energy Certificates) (D)=(B)+(C)	Total Electricity Consumption (E)=(A)+(D)	Purchased Renewable Energy Certificates (F)	Total Non-Renewable Electricity Consumption (without Renewable Energy Certificate) (G)=(A)-(F)	Non-Renewable Electricity (Purchased) (A)	Renewable Electricity (Own Use) (B)	Renewable Electricity (Purchased) (C)	Total Renewable Electricity Consumption (without Purchase of Renewable Energy Certificates) (D)=(B)+(C)	Total Electricity Consumption (E)=(A)+(D)	Purchased Renewable Energy Certificates (F)	Total Non-Renewable Electricity Consumption (without Renewable Energy Certificate) (G)=(A)-(F)
Taiwan	3,012.73	0	0	0	3,012.73	0	3,012.73	2,801.03*	0	102.09	102.09	2,903.12	0	2,801.03
China	48,105.65	0	6,108.94	6,108.94	54,214.59	0	48,105.65	33,474.23	521.91	2,769.00	3,290.91	36,765.13	0	33,474.23
Thailand	160,872.06	0	2,945.54	2,945.54	163,817.60	0	160,872.06	181,210.37	3,258.03	16,483.73	19,741.77	200,952.14	43,656.00	137,554.37
Philippines	92,222.43	0	158.64	158.64	92,381.07	0	92,222.43	95,342.17	0	3,385.98	3,385.98	98,728.15	0	95,342.17
Brazil	19,070.00	0	0	0	19,070.00	19,070.00	0	13,033.82	81.13	0	81.13	13,114.96	12,938.00	95.82
Mexico	2,851.99	142.60	713.00	855.60	3,707.58	0	2,851.99	2,294.73	146.52	0	146.52	2,441.25	0	2,294.73
Malaysia	6,774.13	0	0.80	0.80	6,774.93	0	6,774.13	5,723.08	0	635.15	635.15	6,358.23	0	5,723.08
USA	998.08	0	0	0	998.08	0	998.08	900.59	0	0	0	900.59	0	900.59
Singapore								40.55	0	0	0	40.55	0	40.55
South Korea								890.44	0	0	0	890.44	0	890.44
Total	333,907.05	142.60	9,926.91	10,069.51	343,976.56	19,070.00	314,837.05	335,711.02	4,007.59	23,375.96	27,383.55	363,094.57	56,594.00	279,117.02

* Since 2025, Taiwan Site has included subsidiaries. Headquarters consumed 2,787.62 MWh, while the subsidiary Crownpo consumed 13.41 MWh, for a combined total of 2,801.03 MWh.

※ At the Taiwan headquarters, external electricity purchases totaled 3,012.73 MWh in 2024 and 2,801.03 MWh in 2025, showing a decrease of 7.0% from 2024 to 2025.

※ At Kinpo's Thailand Site (Cal-Comp Electronics (Thailand) Public Company Limited (CCET)), external electricity purchases totaled 129,950.75 MWh in 2024, with an energy intensity of 37.91 MWh/Million USD. In 2025, external electricity purchases totaled 171,763.94 MWh, with an energy intensity of 47.94 MWh/Million USD, indicating an increase of 26.45% from 2024 to 2025.



4-1 Water Management (by Total Volume) Unit: Million Liters

	2022			2023			2024			2025			
	Water Withdrawal	Water Discharge	Water Consumption	Water Withdrawal	Water Discharge	Water Consumption	Water Withdrawal	Water Discharge	Water Consumption	Water Withdrawal	Water Discharge	Water Consumption	Water Recycling and Reuse
Taiwan	42.99	42.99	0	36.95	36.95	0	35.10	35.10	0	33.62	33.62	0	0
China	417.33	201.46	215.87	110.69	94.19	16.50	169.64	150.22	19.42	282.16	152.61	129.55	42.33
Thailand	671.69	671.69	0	700.08	698.95	1.13	757.39	757.39	0	896.46	354.99	541.47	0
Philippines	927.95	822.28	105.67	518.20	442.60	75.60	590.08	528.12	61.95	475.03	344.05	130.98	3.55
Brazil	0.68	0.68	0	0.03	0.03	0	53.07	53.07	0	158.88	14.86	144.02	0
Mexico	5.86	5.86	0	5.26	5.26	0	2.51	2.51	0	1.97	1.97	0	0
Malaysia	26.58	2.96	23.62	15.42	3.44	11.98	21.77	2.99	18.78	23.05	8.88	14.17	0
USA	1.00	1.00	0	1.01	1.00	0.01	1.00	1.00	0	2.85	2.85	0	0
Singapore										0.11	0.11	0	0
South Korea										2.27	2.27	0	0
Total	2,094.08	1,748.91	345.16	1,387.64	1,282.43	105.21	1,630.56	1,530.41	100.15	1,876.40	916.19	960.20	45.88

4-2 Water Management (by Water-Stressed Areas) Unit: Million Liters

	2022	2023	2024	2025
Water withdrawal from water-stressed areas	747.26	519.21	591.08	477.88
Percentage of water withdrawal from water-stressed areas (%)	64.32%	62.58%	63.75%	25.47%
Water consumption in water-stressed areas	105.67	75.61	61.95	130.98
Percentage of water consumption in water-stressed areas (%)	30.61%	71.86%	61.86%	13.64%

5-1 Waste Management (by Total Volume) Unit: Tons

	2022	2023	2024	2025
Domestic Waste	2,224.42	973.58	1,027.82	3,596.76
General Industrial Waste	12,978.47	8,579.36	16,710.78	11,164.68
Hazardous Waste	3,872.31	2,247.88	632.30	1,938.27
Total	19,075.04	11,800.81	18,370.90	16,699.71

5-2 Waste Management (by Type) Unit: Tons

			2022	2023	2024	2025
Recycled and Reused			12,991.98	8,160.46	14,152.16	11,207.45
Direct Disposal (Non-Recyclable)	Landfilling		463.32	594.60	52.40	3,098.38
	Incineration	With Energy Recovery	739.58	108.46	475.12	230.86
		Without Energy Recovery	1,128.02	339.13	258.11	337.07
	Other Disposal		3,752.15	2,598.16	3,433.11	1,825.95
Total			19,075.04	11,800.81	18,370.90	16,699.71

5-3 2025 Waste Management (by GRI Classification) Unit: Tons

	Domestic Waste							General Industrial Waste							Hazardous Waste						
	Recovery & Recycling			Direct Disposal				Recovery & Recycling			Direct Disposal				Recovery & Recycling			Direct Disposal			
	Prepare for Reuse	Recycling	Other Recovery Operations	Incineration (With Energy Recovery)	Incineration (Without Energy Recovery)	Landfilling	Other Disposal	Prepare for Reuse	Recycling	Other Recovery Operations	Incineration (With Energy Recovery)	Incineration (Without Energy Recovery)	Landfilling	Other Disposal	Prepare for Reuse	Recycling	Other Recovery Operations	Incineration (With Energy Recovery)	Incineration (Without Energy Recovery)	Landfilling	Other Disposal
Taiwan	0	0	0	7.92	96.50	0	0	0	0	11.00	0	0	0	0	0	0	0	0	0	0	0
South Korea	0	0	0	0	3.26	0.20	0	0	1.10	0	0	0	0	0	0	0	0	0	0	0	0
China	0	0	0	121.25	0	0	0	0	0	158.45	0	0	0	0	0	0	6.16	0	2.19	0	436.24
Thailand	0	976.10	206.00	8.41	0	933.04	0	14.62	6,444.60	733.00	37.33	0	1,230.62	0	0	1.69	31.80	55.95	0	0	7.92
Philippines	0	56.66	0	0	0	845.35	0	5.83	2,199.66	0	0	0	0	0	0	0	0	0	0	0	1,381.79
Brazil	20.37	1.48	0	0	230.55	24.48	0	47.35	77.51	0	0	0	0	0	0	4.02	0	0	1.90	0	0.0002
USA	0	0	0	0	0	0	0	0	6.92	0	0	0	0	0	0	0	0	0	0	0	0
Mexico	0	0	0	0	0	23.40	0	0	41.30	0	0	0	0	0	0	0	0	0	2.19	0	0
Malaysia	0	0	0	0	0	41.30	0	0	155.39	0	0	0	0	0	0	0.69	5.74	0	0	0	0
Singapore	0	0	0	0	0.49	0	0	0	-	0	0	0	0	0	0	0	0	0	0	0	0
Total	20.37	1,034.24	206.00	137.59	330.80	1,867.77	0	67.80	8,926.48	902.45	37.33	0	1,230.62	0	0	6.40	43.71	55.95	6.27	0	1,825.95
Percentage of Total Waste by Waste Type (%)	0.12%	6.19%	1.23%	0.82%	1.98%	11.18%	0.00%	0.41%	53.45%	5.40%	0.22%	0.00%	7.37%	0.00%	0.00%	0.04%	0.26%	0.34%	0.04%	0.00%	10.93%



5-4 2025 E-Waste Management (by Type) Unit: Tons

2025	Recovery & Recycling			Direct Disposal			
	Recycling	Other Recovery Operations	Prepare for Reuse	Incineration (with Energy Recovery)	Incineration (without Energy Recovery)	Landfilling	Other Disposal
Taiwan	0	0	0	0	0	0	0
China	0	0.37	0	0	0	0	49.91
Thailand	0	29.30	0	0	0	0	5.92
Philippines	0	0	0	0	0	0	7.67
Brazil	4.74	0	0	0	0	0	0
Mexico	5.50	0	0	0	0	0	0
Malaysia	0.69	0	0	0	0	0	0
USA	3.21	0	0	0	0	0	0
Singapore	0	0	0	0	0	0	0
South Korea	1.10	0	0	0	0	0	0
Total	15.24	29.67	0	0	0	0	63.50
Sum							108.41
Percentage of E-Waste in Total Waste (%)	0.27%			0.38%			

6-1 GHG Emissions (By Scope 3 Source) Unit: tons CO₂e

GHG Emission Source	2022	2023	2024	2025
Purchased Goods and Services	259,585	-	2,051,143.1551	6,652,845.0456
Operational Waste	-	228,068.2574	4,560.4046	12,179.3670
Business Travel	244	1,502.4082	1,067.1603	1,077.4232
Employee Commuting	320	34,701.1134	32,673.7044	2,025.7230
Use of Sold Products	237,223	-	1,715,299.2582	4,086,498.2588
Total	497,372	264,271.7790	3,804,743.6826	10,754,625.8177

5-5 Waste Management (by Disposal Method)

	Domestic Waste	Hazardous Waste	General Industrial Waste
Taiwan	• 80% Incineration, 20% Recycling • Off-site Treatment	-	-
China	• 100% Incineration with Energy Recovery • Off-site Treatment	• 100% Incineration • Off-site Treatment	• 100% Recycled and Reused • Off-site Treatment
Thailand	• 90% Recycling, 10% Landfilling • Off-site Treatment	• 70% Incineration, 30% Recycling • Off-site Treatment	• 100% Recycling • Off-site Treatment
Philippines	• 60% Recycling, 40% Landfilling • Off-site Treatment	• Disposal and Transport • Off-site Treatment	• 100% Recycling • Off-site Treatment
Brazil	• 70% Recycling, 30% Incineration • Off-site Treatment	• 70% Recycling, 30% Incineration • Off-site Treatment	• 70% Recycling, 30% Incineration • Off-site Treatment
Mexico	• 100% Incineration • Off-site Treatment	• 70% Incineration, 30% Recycling • Off-site Treatment	• 100% Recycling • Off-site Treatment
Malaysia	• 100% Treated at Professional Landfill Sites • Off-site Treatment	• 100% Recycled and Reused • Off-site Treatment	• 100% Recycling • Off-site Treatment
USA	• 60% Recycling, 40% Landfilling • Off-site Treatment	• 100% Professionally Collected and Transported • Off-site Treatment	• 100% Recycling • Off-site Treatment
Singapore	• 80% Incineration, 20% Recycling • Off-site Treatment	-	-

6-2 Other GHG Emissions Unit: tons CO₂e

	2022	2023	2024	2025
Perfluorocarbons (PFCs)	0	0	0	0
Volatile Organic Compounds (VOCs)	0	0	0	0



Social Inclusion Indicators

1-1 Number of Staff (by Gender)

		2021	2022	2023	2024	2025		
						Taiwan	Overseas	Total
Staff (Person)	Female ♀	29,332	29,346	23,314	25,552	587	22,938	23,525
	Male ♂	25,969	24,745	19,359	20,023	673	17,364	18,037
	Total	55,301	54,091	42,673	45,575	1,260	40,302	41,562
Pct (%)	Female ♀	53.04%	54.25%	54.63%	56.07%	1.41%	55.19%	56.60%
	Male ♂	46.96%	45.75%	45.37%	43.93%	1.62%	41.78%	43.40%

1-3 Number of Staff (by Business Location)

	2021		2022		2023		2024		2025	
	Staff (Person)	Pct (%)	Staff (Person)	Pct (%)	Staff (Person)	Pct (%)	Staff (Person)	Pct (%)	Staff (Person)	Pct (%)
Taiwan	2,015	3.64%	1,825	3.37%	1,400	3.28%	1,319	2.89%	1,260	3.03%
China	11,371	20.56%	7,616	14.08%	5,072	11.89%	5,338	11.71%	1,487	3.58%
Thailand	26,336	47.62%	28,103	51.96%	24,574	57.59%	25,898	56.83%	25,890	62.29%
Philippines	13,192	23.85%	14,025	25.93%	9,805	22.98%	11,074	24.30%	11,366	27.35%
Brazil	1,500	2.71%	1,717	3.17%	1,367	3.20%	1,518	3.33%	1,205	2.90%
Mexico	654	1.18%	595	1.10%	241	0.56%	226	0.50%	160	0.38%
Malaysia	149	0.27%	129	0.24%	130	0.30%	120	0.26%	106	0.26%
USA	84	0.15%	81	0.15%	84	0.20%	82	0.18%	67	0.16%
Singapore									21	0.05%

1-4 Staff by Education

Unit: %

Education	2021	2022	2023	2024	2025
Master or above	2%	1%	1%	1%	1%
Bachelor	18%	18%	21%	15%	16%
High School	35%	33%	29%	28%	27%
Below High School	45%	48%	49%	57%	56%

1-2 Number of Staff (by Age)

		2021	2022	2023	2024	2025		
						Taiwan	Overseas	Total
Staff (Person)	Under 30	31,386	30,196	19,988	21,549	68	18,635	18,703
	31-50	22,925	22,680	21,463	22,626	834	20,368	21,198
	Over 50	990	1,215	1,222	1,400	362	1,299	1,661
	Total	55,301	54,091	42,673	45,575	1,260	40,302	41,562
Pct (%)	Under 30	56.75%	55.82%	46.84%	47.28%	0.16%	44.84%	45.00%
	31-50	41.45%	41.93%	50.30%	49.65%	2.00%	49.00%	51.00%
	Over 50	1.79%	2.25%	2.86%	3.07%	0.87%	3.13%	4.00%

1-5 Number of Staff (by Full-time/Part-time)

Unit: Person

		2021	2022	2023	2024	2025		
						Taiwan	Overseas	Total
Permanent Workers (Non-fixed Term)	Female ♀	13,567	26,467	21,331	23,571	585	22,784	23,369
	Male ♂	9,934	21,982	17,919	18,590	667	17,206	17,873
Temporary Workers (Fixed-term Contract)	Female ♀	1,282	286	95	176	2	154	156
	Male ♂	1,785	328	78	198	6	158	164
Workers without Guaranteed Hours	Female ♀	3,930	2,593	1,888	1,706	0	0	0
	Male ♂	4,751	2,435	1,362	1,117	0	0	0
Full-time Workers	Female ♀	16,322	15,332	11,106	25,516	585	22,784	23,369
	Male ♂	13,510	11,913	8,006	19,947	667	17,206	17,873
Part-time Workers	Female ♀	35	55	39	85	2	154	156
	Male ♂	35	40	28	27	6	158	164

※ KINPO GROUP only had dispatched workers at Chinese sites. Since 2025, the Chinese sites have undergone organizational restructuring, and no guaranteed or agency workers will be employed in the future.



1-6 Number of Staff (by Diversification Indicators)

	2021	2022	2023	2024	2025		
					Taiwan	Overseas	Total
% of Local Senior Manager	46.43%	58.97%	46.94%	90.16%	56.60%	21.70%	78.30%
% of Female Business Manager	48.15%	45.19%	57.92%	40.22%	49.45%	12.09%	61.54%
Female STEM Senior (Level 1) Manager Ratio (%)			0.005%	0.01%	0	0.01%	0.01%
Female STEM Mid-Level Manager Ratio (%)			0.08%	0.12%	0	0.24%	0.24%
Female STEM Junior Manager Ratio (%)			0.50%	0.34%	0.05%	0.58%	0.63%
Female STEM Professionals Ratio (%)			1.41%	2.13%	0.19%	3.22%	3.41%
Female STEM Direct Staff Ratio (%)			7.84%	15.70%	0	1.60%	1.60%
Female STEM Ratio (%)	0.70%	0.73%	9.83%	18.23%	0.24%	5.64%	5.88%
No. of LGBTQI+ Members (Person)	0	0	1,002	2	0	3	3
No. of Staff with Disabilities (Person)	241	252	92	373	14	58	72
No. of Aboriginal Workers (Person)	0	0	0	0	0	646	646
No. of All Managers (Person)	2,075	2,025	1,759	1,950	679	1,098	1,777
No. of All Female Managers (Person)	603	625	577	663	235	406	641
No. of All Non-managers (Person)	53,226	52,066	40,914	43,625	581	39,204	39,785
No. of Annual Average Staff (Person)	54,658	56,649	43,353	45,877	1,271	43,091	44,362

1-7 Number of Staff (by Workforce) Unit: %

	2021	2022	2023	2024	2025
% of Female Staff	53.04%	54.25%	54.63%	56.07%	56.60%
% of Female Manager	29.06%	30.86%	32.80%	34.00%	36.07%
% of Female Junior Manager	34.00%	35.52%	36.14%	39.55%	42.37%
% of Female Senior Manager	11.61%	11.97%	18.37%	18.13%	15.09%
% of Female Business Manager	48.15%	45.19%	57.92%	40.22%	61.54%
Female STEM Ratio	0.70%	0.73%	9.83%	18.23%	5.88%

1-8 Distribution of All Employees (by Nationality) Unit: Person

	2021	2022	2023	2024	2025
Taiwan	2,038	1,857	1,433	1,335	1,281
China	11,411	7,673	5,072	4,708	950
Thailand	9,423	7,415	5,546	6,596	6,588
Philippines	13,500	15,282	9,771	10,953	11,375
Singapore	24	23	17	15	15
Malaysia	107	87	80	80	67
Japan	17	13	3	3	2
Hong Kong/Macao	4	3	1	2	2
India	109	124	129	124	113
Myanmar	16,898	20,168	18,680	18,948	19,628
Paraguay	1	0	1	0	0
Vietnam	6	4	3	2	1
Indonesia	3	18	2	1	4
Pakistan	1	1	1	1	0
Cambodia	225	176	143	110	83
Nepal	17	11	4	3	6
Bangladesh	31	26	20	19	12
Peru	0	1	1	1	0
Sri Lanka	3	3	3	4	2
USA	75	79	62	73	56
Mexico	661	601	247	232	170
Brazil	1,552	1,759	1,345	1,507	1,087
Venezuela	3	6	2	4	3
Netherlands	5	4	0	0	0
Spain	1	1	0	0	0
Poland	1	1	0	0	0
Italy	0	0	0	0	0
Iran	0	1	0	0	0
Republic of Cameroon	0	0	0	1	1
Others			107	853	116
Total	55,301	54,091	42,673	45,575	41,562

※ The number of employees by nationality is based on data as of December 31 each year.



2-1 Number of staff (by Position/Gender) Unit: Person

		2021	2022	2023	2024	2025		
						Taiwan	Overseas	Total
Senior (Level 1) Manager	Female ♀	13	14	27	35	10	6	16
	Male ♂	99	103	120	158	45	45	90
Mid-level Manager	Female ♀	132	145	133	149	53	108	161
	Male ♂	484	451	325	397	151	264	415
Junior Manager	Female ♀	458	466	417	479	172	292	464
	Male ♂	889	846	737	732	248	383	631
Specialists	Female ♀	2,979	3,112	2,457	2,479	352	2,040	2,392
	Male ♂	3,896	3,975	2,930	2,821	229	2,343	2,572
Direct Staff	Female ♀	25,750	25,609	20,280	22,410	0	20,492	20,492
	Male ♂	20,601	19,370	15,247	15,915	0	14,329	14,329

2-2 Number of staff (by Position/Age) Unit: Person

		2021	2022	2023	2024	2025		
						Taiwan	Overseas	Total
Senior (Level 1) Manager	Under 30	0	0	0	0	0	0	0
	31-50	39	35	61	80	6	16	22
	Over 50	73	82	85	113	49	34	83
Mid-level Manager	Under 30	7	2	2	6	0	5	5
	31-50	453	398	290	373	95	252	347
	Over 50	158	196	144	166	109	103	212
Junior Manager	Under 30	49	41	20	23	3	20	23
	31-50	1,142	1,076	945	974	306	540	846
	Over 50	153	195	191	214	111	86	197
Specialists	Under 30	2,907	2,865	1,706	1,756	65	1,250	1,315
	31-50	3,794	3,991	3,482	3,314	423	2,967	3,390
	Over 50	174	233	220	230	93	208	301
Direct Staff	Under 30	28,423	27,288	18,260	19,764	0	17,360	17,360
	31-50	17,497	17,180	16,685	17,885	0	16,593	16,593
	Over 50	432	509	582	677	0	868	868

3-1 Incoming and Outgoing Staff (by Gender)

		2021	2022	2023	2024	2025			5-year Average %
						Taiwan	Overseas	Total	
Newcomer (Person & %)	Female ♀	25,432	24,917	4,793	7,142	66	4,426	4,492	-
		3.83%	3.84%	0.94%	1.31%	0.01%	0.89%	0.90%	2.16%
	Male ♂	31,654	25,592	4,751	8,903	64	4,875	4,939	-
		4.77%	3.94%	0.93%	1.63%	0.01%	0.98%	0.99%	2.45%
	Total	57,086	50,509	9,544	16,045	130	9,301	9,431	-
Employee Turnover (Person & %)	Female ♀	19,558	26,452	10,451	6,920	76	6,567	6,643	-
		2.95%	4.08%	2.04%	1.27%	0.02%	1.32%	1.33%	2.33%
	Male ♂	26,394	28,735	9,265	8,653	112	6,636	6,748	-
		3.98%	4.43%	1.81%	1.58%	0.02%	1.33%	1.35%	2.63%
	Total	45,952	55,187	19,716	15,573	188	13,203	13,391	-
Voluntary Employee Turnover (Person & %)	Female ♀	15,193	22,129	7,941	5,640	67	5,804	5,871	-
		2.29%	3.41%	1.55%	1.03%	0.01%	1.16%	1.18%	1.89%
	Male ♂	21,096	23,096	6,302	6,539	96	6,056	6,152	-
		3.18%	3.56%	1.23%	1.20%	0.02%	1.21%	1.23%	2.08%
	Total	36,289	45,225	14,243	12,179	163	11,860	12,023	-
		5.47%	6.97%	2.78%	2.23%	0.03%	2.38%	2.41%	3.97%

3-2 Incoming and Outgoing Staff (by Age)

		2021	2022	2023	2024	2025			5-year Average %
						Taiwan	Overseas	Total	
Newcomer (Person & %)	Under 30	39,658	35,429	6,235	11,129	26	7,171	7,197	-
		10.53%	9.78%	2.60%	4.30%	0.01%	3.20%	3.21%	6.08%
	31-50	17,322	14,927	3,283	4,877	84	2,112	2,196	-
		6.30%	5.48%	1.27%	1.80%	0.03%	0.83%	0.86%	3.14%
	Over 50	123	153	26	39	20	18	38	-
Employee Turnover (Person & %)	Under 30	1.04%	1.05%	0.18%	0.23%	0.10%	0.09%	0.19%	0.54%
		31,192	37,694	11,521	9,899	20	7,607	7,627	-
	31-50	8.28%	10.40%	4.80%	3.83%	0.01%	3.39%	3.40%	6.14%
		14,584	17,273	7,957	5,494	132	5,829	5,961	-
	Over 50	5.30%	6.35%	3.09%	2.02%	0.05%	2.29%	2.34%	3.82%
Voluntary Employee Turnover (Person & %)	Under 30	176	218	238	180	36	180	216	-
		1.48%	1.50%	1.62%	1.07%	0.18%	0.90%	1.08%	1.35%
	31-50	24,652	30,959	8,581	7,824	20	8,114	8,134	-
		6.55%	8.54%	3.58%	3.03%	0.01%	3.62%	3.62%	5.06%
	Over 50	11,511	14,107	5,600	4,280	120	3,636	3,756	-
		4.18%	5.18%	2.17%	1.58%	0.05%	1.43%	1.48%	2.92%
	Over 50	126	157	62	83	23	124	147	-
		1.06%	1.08%	0.42%	0.49%	0.12%	0.62%	0.74%	0.76%



3-3 Incoming and Outgoing Staff (by Operating Location) Unit: Person/%

	Newcomers					Employee Turnover				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Taiwan	251	228	89	146	130	383	417	473	247	188
	1.04%	1.04%	0.53%	0.92%	0.86%	1.58%	1.90%	2.82%	1.56%	1.24%
China	23,722	20,030	5,685	9,644	3,991	24,937	22,882	7,650	9,306	7,269
	17.38%	21.92%	9.34%	15.06%	22.37%	18.28%	25.04%	12.57%	14.53%	40.74%
Thailand	23,010	12,946	607	1,801	1,733	12,629	11,619	5,754	2,405	1,569
	7.28%	3.84%	0.21%	0.58%	0.56%	4.00%	3.45%	1.95%	0.77%	0.51%
Philippines	8,722	16,161	2,572	3,349	3,327	6,712	19,151	5,203	3,296	3,348
	5.51%	9.60%	2.19%	2.52%	2.44%	4.24%	11.38%	4.42%	2.48%	2.45%
Brazil	642	540	477	973	145	393	519	179	143	808
	3.57%	2.62%	2.91%	5.34%	1.00%	2.18%	2.52%	1.09%	0.79%	5.59%
Mexico	679	570	43	83	56	825	537	387	123	133
	8.65%	7.98%	1.49%	3.06%	2.92%	10.51%	7.52%	13.38%	4.54%	6.93%
Malaysia	43	23	55	12	32	52	48	58	23	47
	2.40%	1.49%	3.53%	0.83%	2.52%	2.91%	3.10%	3.72%	1.60%	3.69%
USA	17	11	16	37	14	21	14	12	30	26
	1.69%	1.13%	1.59%	3.76%	1.74%	2.08%	1.44%	1.19%	3.05%	3.23%
Singapore					3					3
					1.19%					1.19%

4-2 Staff Training in Hours (by Operating Location) Unit: Hours

		2021	2022	2023	2024	2025
Training Hours	Taiwan	35,571.00	43,157.00	32,028.90	36,161.00	39,661.50*
	China	194,195.00	162,932.00	2,059.00	43,771.60	25,451.00
	Thailand	9,978.00	11,542.00	3,028.50	6,458.00	12,627.00
	Philippines	1,845.10	2,419.00	68,754.10	101,779.50	4,255.65
	Brazil	11,440.30	40,526.20	31,513.28	48.00	4,854.00
	Mexico	6,262.00	4,603.00	24,290.00	1,051.00	2,803.00
	Malaysia	92.00	864.00	139.00	591.00	1,692.50
	USA	301.00	1,514.20	12.00	265.00	134.00
	Singapore					86.00
Average Training Hours	Taiwan	17.69	23.65	22.88	27.42	31.48
	China	17.08	21.39	0.41	8.20	17.12
	Thailand	0.38	0.41	0.12	0.25	0.49
	Philippines	0.14	0.17	7.01	9.19	0.37
	Brazil	7.63	23.60	23.05	0.03	4.03
	Mexico	9.57	7.74	100.79	4.65	17.52
	Malaysia	0.62	6.70	1.07	4.93	15.97
	USA	3.58	18.69	0.14	3.23	2.00
	Singapore					4.10

* Since 2025, Taiwan Site has included subsidiaries. Headquarters consumed 39,434.00 hours, while the subsidiary Crownpo consumed 227.50 hours, for a combined total of 39,661.50 hours.

3-4 Absentee Statistics of Employees in Taiwan

	2021	2022	2023	2024	2025
Total Working Days (Day)	313,426	568,627	364,733	294,640	310,136
Days of Absence (Day)	20,211	36,843	29,811	24,818	24,950
Absentee Rate (%)	6.45%	6.48%	8.17%	8.42%	8.04%

4-1 Staff Training (by Cost/Hours/Attendance)

	2021	2022	2023	2024	2025
Training Fee (NT\$)	4,096,077	5,971,925	5,202,728	5,057,415	3,324,172
Total Number of Sessions (Stage)	2,050	2,594	2,161	2,400	2,273
Total Hours of Training Given (Hrs)	282,446	339,487	108,059	190,125	91,565
Total Hours of Training Received (Hrs)	282,446	339,487	108,059	190,125	91,565
Total Number of Attendances (Person)	36,364	59,680	34,628	58,361	48,357
Average Training Cost Per Person (NT\$)	113	100	150	87	69
Average Training Hours Received (Hrs)	8	6	3	3	2

4-3 Education and Training Statistics for All Employees (by Position/Gender) Unit: Hours

			2021	2022	2023	2024	2025
Training Hours	Senior (Level 1) Manager	Female ♀	129.50	68.00	273.97	236.00	238.8
		Male ♂	544.50	322.50	520.97	492.50	586.0
	Mid-level Manager	Female ♀	1,063.00	1,629.00	1,260.90	1,826.40	1,745.8
		Male ♂	2,688.00	4,255.30	3,245.00	3,869.60	4,648.1
	Junior Manager	Female ♀	5,854.35	6,320.40	6,736.66	7,050.10	7,856.2
		Male ♂	8,975.60	10,817.50	10,128.92	9,540.70	10,510.0
	Specialists	Female ♀	21,520.65	58,942.10	30,384.17	23,305.20	22,116.8
		Male ♂	19,071.05	24,769.10	24,698.55	30,039.10	15,177.8
	Direct Staff	Female ♀	88,483.30	103,228.10	14,346.28	53,436.50	13,405.2
		Male ♂	134,116.35	129,135.40	16,464.01	60,329.00	15,280.0
Average Training Hours	Senior (Level 1) Manager	Female ♀	9.96	4.86	10.15	6.74	14.93
		Male ♂	5.50	3.13	4.34	3.12	6.51
	Mid-level Manager	Female ♀	8.05	11.23	9.48	12.26	10.84
		Male ♂	5.55	9.44	9.98	9.75	11.20
	Junior Manager	Female ♀	12.78	13.56	16.16	14.72	16.93
		Male ♂	10.10	12.79	13.74	13.03	16.66
	Specialists	Female ♀	7.22	18.94	12.37	9.40	9.25
		Male ♂	4.90	6.23	8.43	10.65	5.90
	Direct Staff	Female ♀	3.44	4.03	0.71	2.38	0.65
		Male ♂	6.51	6.67	1.08	3.79	1.07



4-4 2025 Education and Training Statistics for Taiwan Employees

	Female ♀		Male ♂	
	Training Hours (Hrs)	Hours per Employee	Training Hours (Hrs)	Hours per Employee
Senior (Level 1) Manager	453.00	10.07	148.50	14.85
Mid-level Manager	3,354.50	22.22	1,254.00	23.66
Junior Manager	7,611.50	30.69	5,123.00	29.78
Specialists	8,352.50	36.47	13,137.00	37.32
Total	19,771.50	29.38	19,662.50	33.50

4-5 Lectures and Training on Sustainability-Related Topics

Title of Lecture/Course	Hours	Participants
Introduction to Accessible and Energy-Efficient Web Design	15	5
Global ESG Trends and Emerging Solutions	150	75
Corporate Sustainability Strategy in the Net-Zero Era	1	98
The Impact of Trump 2.0 on the Global Green Energy Industry	105	105
Seminar on Sustainability Information Management and Key Practices for Internal Control and Internal Audit	1	2
C9 Carbon Emissions Calculation and ESG Applications	18	6
Corporate Sustainability Strategies Driven by Risk Management	1	3
Sustainable Procurement Stakeholder and Material Sustainability Topic Analysis Workshop	16	8
Sustainability Strategist – Create Your Sustainability Impact Through Gamification	90	30
Project-Based Carbon Reduction Methodologies	8	8
Procedures for Green Document Approval	1	36
Development of Green Design Indicators	1	109
Green Design and Sustainable Packaging Workshop	1	192
Greenhouse Gas Inventory Practices – Joint Training Course	1	41
RBA Code of Conduct	1	259
SBTi Net-Zero Project Training	1	13
Achieving Sustainable Development Through Human Rights	1	229
Circular Economy Series	63	21
Biodiversity – Nature, Our Home	34.5	23
Pathways to Corporate Carbon Neutrality	21	14
Applications of Corporate Carbon Sinks	14	14
Planning Green Micro-Tourism	10	10
Disaster Preparedness PLUS – Planning and Readiness	24	16
Mission-Driven Social Innovation	14	14
Carbon Credit Strategy Series	55	22
Escaping the Plastic Crisis: The Unprecedented Challenge of Plastic Pollution	25.5	17
Let's Repair Together – The Global Repair Movement and Best Practices	1	53
Unlocking the Power of Diversity and Inclusion: Essential DEI Competencies	1	697
Impacts of Climate Change and Carbon Pricing on Financial Statements and Related Ac-counting Practices	3	2
Sexual Harassment Prevention Training	2	60
Total		2,182

5-1 2025 Disabling Injuries Statistics for All Employees (by Operating Location)

	Taiwan	Overseas	Total
Hours Worked in a Year (Hours)	2,316,272	112,685,396	115,001,668
Lost Time of Occupational Injury (Cases)	4	44	48
Recordable Occupational Injury (Cases)	4	151	155
Total Recordable Incident Rate (TRIR) or Lost Time Incident Rate (LTIR)	0.35	0.27	0.27

※ The Taiwan Site include Kinpo Electronics, Cal-Comp Electronics (Thailand) Public Company Limited, and Cal-Comp Precision.

5-2 2025 Disabling Injuries Statistics for All Employees (by Type)

Unit: Cases

	Taiwan	Overseas	Total
Fell off	0	8	8
Trips	0	8	8
Collisions	0	6	6
Falling Objects	0	4	4
Structural Collapse	1	0	1
Struck By Moving Machinery	0	20	20
Caught in or between Hazard	0	8	8
Cuts and Lacerations	0	65	65
Trampl	0	0	0
Exposure to High/Low Temperature	0	2	2
Exposure to harmful substances	0	0	0
Electric Shock	0	1	1
Explosion	0	0	0
Object Broken	0	1	1
Fire	0	0	0
Improper Actions	0	1	1
Others	3	27	30
Total Recordable Occupational Injury	4	151	155

6. 2025 Social Inclusion Investment

Unit: NT\$ / %

Category	Item	Amount Invested (NT\$)	Proportion (%)
Social Inclusion Resources Investment	Cash Contributions	13,791,557	79.10%
	In-kind Donations	2,795,326	16.03%
	Volunteer Services	847,300	4.86%
Social Inclusion Participation Types	Business Initiatives	5,087,365	29.18%
	Community Investment	3,778,550	21.67%
	Charitable Giving	8,568,268	49.15%
Social Inclusion Impact Areas	Quality of Life & Well-being Enhancement	9,218,142	52.87%
	Skills & Local Industrial Development	2,275,000	13.05%
	Environmental Sustainability & Community Resilience	853,676	4.90%
	Cultural Participation & Social Inclusion	5,087,365	29.18%
Social Inclusion Strategic Pillars	Food & Agriculture Education	1,375,000	7.89%
	Local Engagement	6,742,192	38.67%
	Youth Empowerment	3,375,950	19.36%
	Core Business Integration	659,500	3.78%
	Arts and Culture Co-Creation	4,427,865	25.40%
	Sustainability Advocacy	853,676	4.90%

Sustainable Governance Indicators

1. Number of Patent Applications and Approvals

Unit: Cases

	2021	2022	2023	2024	2025
Number of Applications	50	59	27	26	41
Number of Applications Approved	38	18	23	11	20

2. IFRS S1/S2 Sustainability Disclosure Standards Implementation

Steps	Implementation Items	Completion/Implementation Process
Analysis & Planning	- Established an IFRS S1/S2 task force - Preliminary identification of significant differences and impacts between current sustainable information and IFRS disclosure standards - Preliminary identification of the reporting individual - Develop an introduction plan	2024 Q4 (Completed)
Design & implementation	- Identify sustainability-related risks and opportunities and their financial impact, and assess significant sustainability-related financial information - Identify and collect required information - Revise and adjust company processes, financial and non-financial reporting processes, information systems, supply chain management processes, internal controls, and daily operations of various departments	2025 Q1-2025 Q4 (Completed)
Introduction	- Pilot program to compile a Sustainability Information Chapter in the Annual Reports - Continuously update the internal control manual related to IFRS sustainability information and conduct education and training	2026 Q1-2026 Q4
Adjustment & improvement	Announcement of a Sustainability Information Chapter in the Annual Report	2027 Q1



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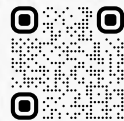
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