



Copartner Tech Corp.

Let's Unlock the Future of Connectivity

2024

Copartner Technology Corporation

Sustainability Report

Notice to Readers

The reader is advised that the Corporate Sustainability Report have been prepared originally in Chinese. In the event of a conflict between these Corporate Sustainability Report and the original Chinese version or difference in interpretation between the two versions, the Chinese language Corporate Sustainability Report shall prevail.

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Chairman's Message

In 2024, the global economy continued to face multiple challenges and pressures for transformation, including the ongoing Russia-Ukraine war, lingering inflationary effects, heightened geopolitical risks, continued technological and trade tensions between the United States and China, and the operational impacts and supply chain uncertainties brought by extreme climate events. Overall market demand showed only limited recovery. Moreover, with the industry's inventory adjustments not yet fully absorbed, Copartner's operational performance came under pressure, resulting in a certain degree of impact on both revenue and profitability.

In this rapidly changing environment, we fully recognize the need to adopt a more proactive and forward-looking approach in addressing each challenge. Copartner has continued to strengthen its core competitiveness, optimize its product portfolio, expand application markets, and implement localized production and supply chain management strategies to enhance operational flexibility and cost efficiency. In response to the uncertainties posed by weak domestic demand and policy shifts in China, as well as capital pressures stemming from the global high interest rate environment, we have adopted a prudent and agile approach, flexibly adjusting our order strategies and production line deployment to maintain a stable operational foundation.

Looking ahead to 2025, although global inflation is gradually easing and major central banks are nearing the end of their interest rate hike cycles, the overall pace of economic recovery remains sluggish. Fortunately, with the continued advancement of emerging applications such as high-performance computing, artificial intelligence, and automotive electronics, industry momentum is gradually picking up. Copartner will continue to deepen its investment in high value-added products and, through the consolidation of production bases and the implementation of automation, build forward-looking manufacturing capabilities to lay a solid foundation for future growth.

Copartner firmly believes that sustainable corporate development stems not only from financial growth but also from a strong commitment to environmental, social, and governance (ESG) issues. We continue to promote greenhouse gas inventories, improve energy efficiency, implement occupational safety and environmental management, and strengthen communication and collaboration with employees, customers, suppliers, and

local communities. Through concrete actions, we fulfill our corporate social responsibility and create shared value for all stakeholders.

As we enter a new year, Copartner remains committed to its core values of "technological innovation, customer orientation, integrity and pragmatism, and sustainable operation." We will persist in pursuing both steady operations and breakthrough innovation. On behalf of the entire team, I extend my sincere gratitude to our shareholders, customers, and partners for your continued support and trust. Copartner will move forward with greater resolve to meet every challenge and opportunity presented by the market and environment, forging a new path toward sustainable development.

About This Report

This report is the inaugural Sustainability Report issued by Copartner Technology Corp., aiming to comprehensively disclose the Company's efforts and achievements in corporate sustainability to its stakeholders. The report demonstrates Copartner's commitment to long-term value creation, global environmental protection, and sustainable corporate operations, and seeks to enhance understanding and support from all sectors of society.

The preparation of this report follows the Global Reporting Initiative (GRI) Standards for sustainability reporting, and complies with the regulations set forth in the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" issued by the Taiwan Stock Exchange. In addition, the report incorporates disclosure indicators defined by the Sustainability Accounting Standards Board (SASB) and follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) under the Financial Stability Board (FSB).

Reporting Boundaries

Unless otherwise specified, the sustainability-related information disclosed in this report pertains solely to Copartner Technology Corp. (the parent-only company), covering non-financial information such as organizational operations, environmental management, social responsibility, and labor rights. The data period covered is from January 1, 2024 to December 31, 2024. Financial performance data is sourced from the 2024 Consolidated Financial Statements of Copartner Technology Corp., which includes both the Company and its subsidiaries, consistent with the scope of the annual financial reports. To ensure consistency and comparability of information, if any indicators in this report extend beyond the parent company's scope or if there are adjustments in calculation methods or boundaries that affect disclosure, these will be separately explained in the relevant sections.

Restatement of Information

As this is the first edition of the report, no restatement of previously disclosed information is applicable.

Report Issuance and Contact Information

This report is the first edition and will be published annually on a regular basis. The next Sustainability Report is scheduled for release on August 2026.

The current report was issued on August 2025.

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If you have any questions regarding this report, please feel free to contact us through the channels listed above.

External Assurance

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, adopting the Core option. The content was compiled and organized by the Company's Sustainability Task Force and published following review and confirmation by relevant internal departments.

No external assurance or verification by a third-party institution was commissioned for this reporting year. However, the Company will continue to monitor domestic and international trends in sustainability information disclosure and stakeholder expectations. Based on actual needs and the maturity of its sustainability governance, the Company will assess the feasibility of engaging third-party assurance to enhance information transparency and the credibility of the report.

1. About Copartner

1.1 Organizational Overview

1.1.1 Company Profile

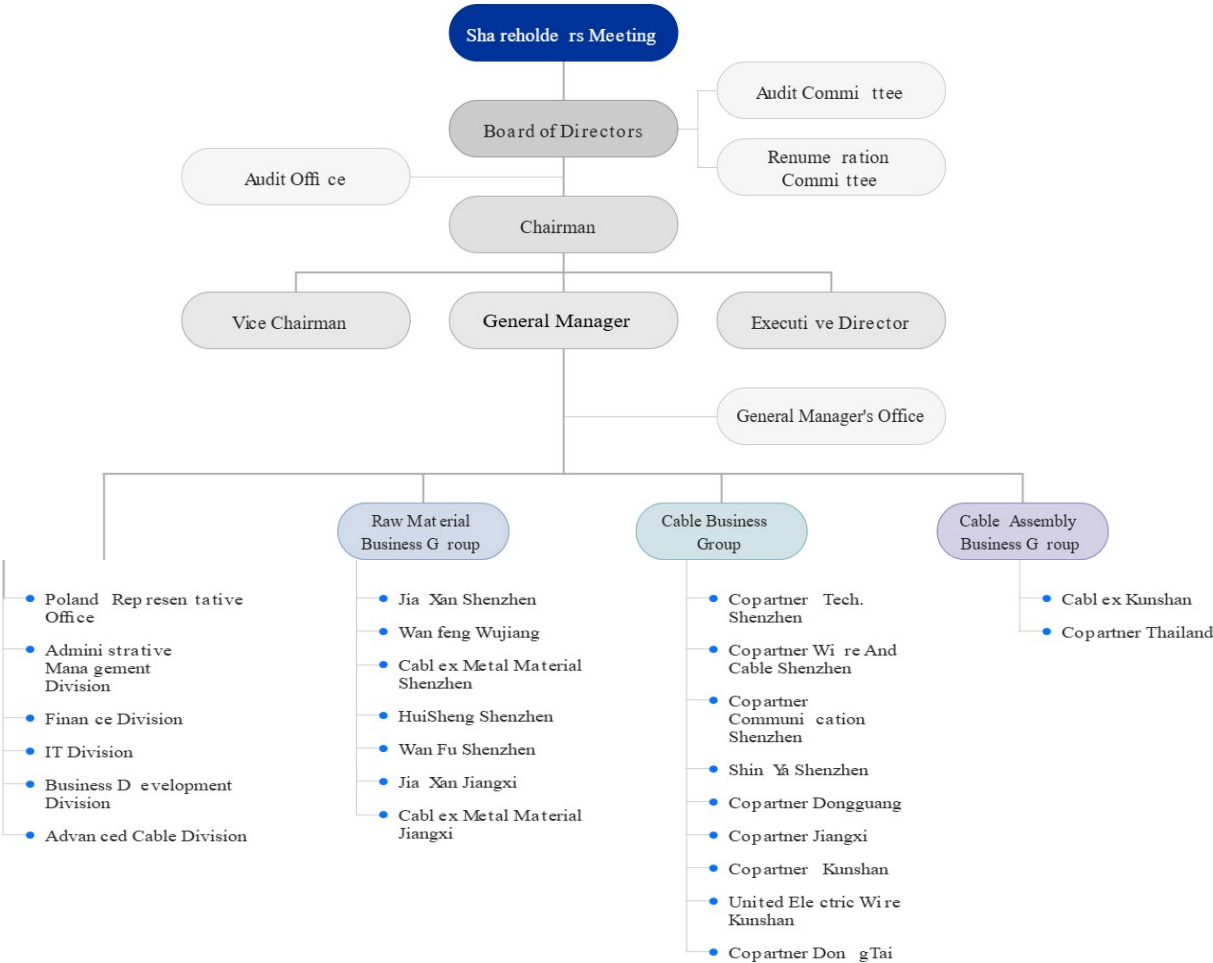
Copartner Technology Corp., established in 1987 and headquartered in New Taipei City, Taiwan, is engaged in the research, development, and manufacturing of signal and data transmission products, IT equipment and connectors, cabling systems, network engineering, communication cables, and related devices. The Company maintains close collaborations with numerous renowned global brands in the fields of electronics and communications. In early 1993, Copartner made its first investment in China by establishing Copartner Wire & Cable (Shenzhen) Co., Ltd., becoming an early entrant in the market. While achieving stable growth, the Company continued to expand its investment in the Chinese market. To date, Copartner has established more than ten subsidiaries in mainland China and has set up product research laboratories in locations such as Shenzhen to enhance product quality and better meet customer and market demands. Copartner serves a global clientele, with products exported to the United States, Europe, and the Asia-Pacific region, providing services to multiple internationally recognized enterprises. The Company emphasizes technological innovation and maintains continuous investment in research and development. Upholding its core values of “technological innovation, customer orientation, integrity and pragmatism, and sustainable operation,” Copartner adopts stable management strategies to address global market challenges and achieve both revenue growth and long-term sustainable development.

1.1.2 Basic Information of Copartner

Company Name	Copartner Technology Corp.
Company Type	TWSE Listed Company
Date of Establishment	April 30, 1987
Headquarters	Zhonghe District, New Taipei City, Taiwan
Industry	Electronic Components
Main Products and Services	<ul style="list-style-type: none"> - R&D, manufacturing, and sales of signal transmission cables and assemblies for information, communication, and consumer electronics. - R&D, manufacturing, and sales of signal transmission cables and assemblies for medical, industrial, and automation equipment. - R&D, manufacturing, and sales of signal transmission cables and assemblies, as well as plastic products, for automotive and server applications.
Paid-in Capital	NT\$ 875,500 thousand
Net Sales	NT\$ 3,420,294 thousand
Number of Employees	60

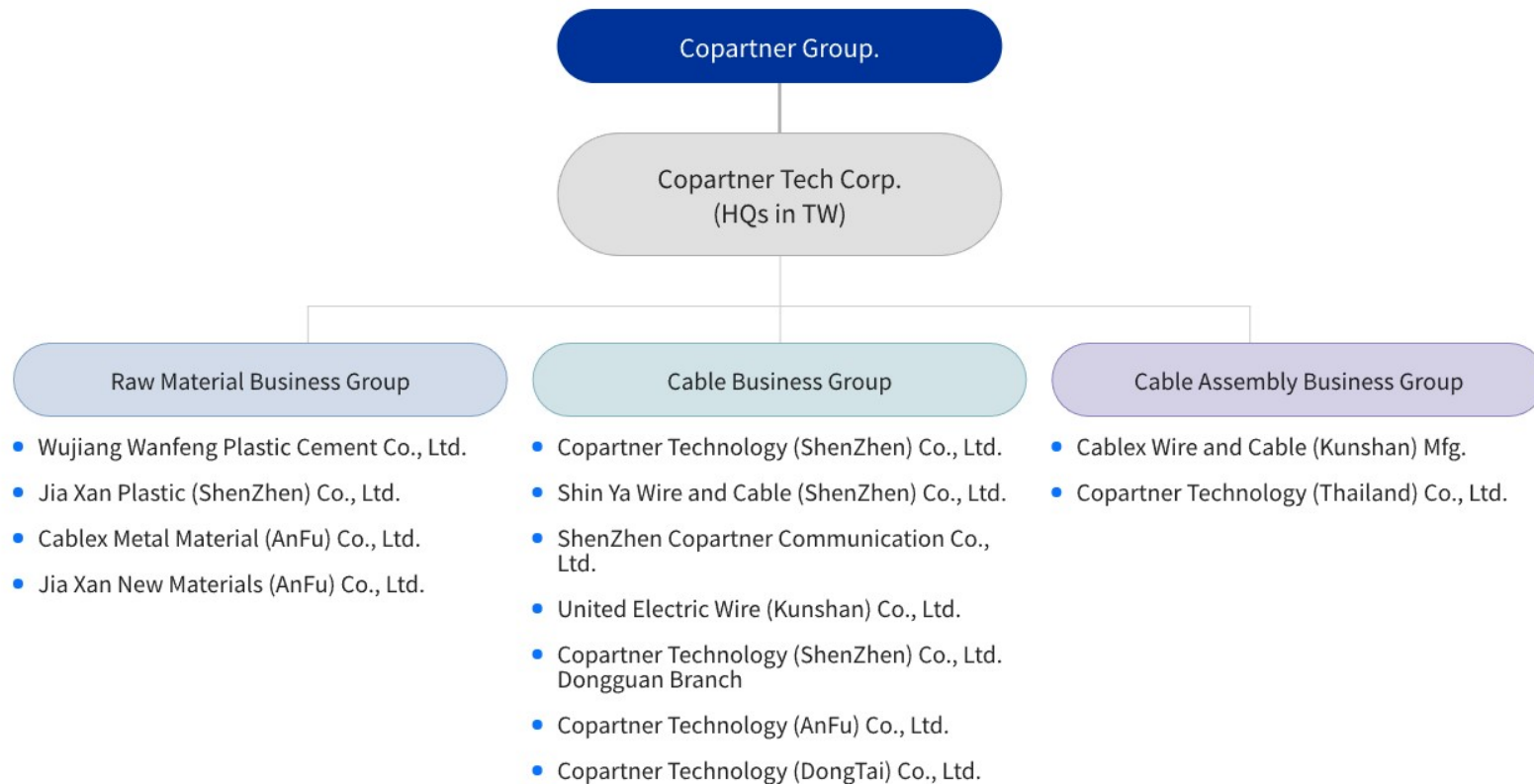
1.1.3 Corporate Organization Chart

Copartner’s organizational structure is clearly defined with distinct divisions of responsibility. The Shareholders’ Meeting serves as the highest authority of the Company. To ensure balanced oversight of the Board of Directors, both an Audit Committee and a Compensation Committee have been established.



1.1.4 Operational Sites

The headquarters of Copartner Technology is located in New Taipei City (4F., No. 16, Jian 8th Rd., Zhonghe District, New Taipei City). Under the headquarters, the Company is organized into three major business groups: the Cable Assembly Business Group, the Cable Business Group, and the Raw Material Business Group. The operational sites of these three business groups are distributed across Shenzhen, Wujiang, Jiangxi, Kunshan, and Dongtai, encompassing a total of 13 actual operational Sites.



1.1.5 Operational Overview

Copartner Technology Corp., established in 1987, has evolved from its origins as a wire and cable manufacturer into a technology-driven enterprise. The Company currently focuses on the development and production of signal transmission cables, cable assemblies, plastic compounds, and related products. These offerings support diverse applications in the electronics industry, including automotive, industrial, communications, and automation equipment. Copartner's operations are based in Taiwan and mainland China, and the Company was listed on the Taiwan Stock Exchange in 2010. Its diversified product portfolio enables it to effectively mitigate risks arising from fluctuations in any single market.

Copartner's core operations are categorized into three areas: signal transmission cables and assemblies, plastic compounds, and other segments. In 2024, revenue from the signal transmission cables and assemblies segment totaled approximately NT\$2.203 billion, representing the primary revenue source for the Company. However, due to weak end-market demand, the segment incurred an operating loss of approximately NT\$188 million. The plastic compound segment contributed around NT\$628 million in revenue, with a loss of approximately NT\$4.4 million. Other segments generated revenue of approximately NT\$589 million, with a loss of around NT\$0.1 million. Overall, total revenue from continuing operations was approximately NT\$3.420 billion, marking a year-on-year decline. Operating loss for the year was approximately NT\$233 million.

Faced with pressures from weakening operations and declining market demand, Copartner has responded by adjusting its production and sales strategies. In 2024, the Company placed strategic emphasis on high value-added product applications, expanding into emerging fields such as high-speed/high-frequency transmission, electric vehicles, and active optical cables (AOC). Simultaneously, the Company actively pursued production site consolidation, resource integration, and improvements in supply chain efficiency to maintain long-term competitiveness. In view of growing global uncertainties and heightened risks of supply chain disruption, Copartner has further strengthened its production resilience and adjusted facility deployments to ensure supply stability. These measures played a critical role during periods of market volatility, enabling the Company to adapt to changes across different economies.

From a financial perspective, the results reflect the pressure imposed by a sluggish market and the broader global economic slowdown. Nevertheless, the Company remains attentive to the gradual recovery in demand for electronics-related products, particularly those driven by technological advancements in artificial intelligence, automation, and the Internet of Things. Looking ahead to 2025, Copartner will continue to strengthen its technological development in emerging fields to enhance market competitiveness and create long-term value. In alignment with global demand recovery trends, the Company plans to further diversify its product offerings and develop technologies and solutions that address future market needs. Moreover, Copartner is committed to building a more agile operational strategy by integrating production lines and optimizing supply chain management to ensure high efficiency and quality from product design to delivery.

In the context of continued global economic uncertainty, Copartner will remain committed to its core values of “technological innovation and integrity with pragmatism,” adopting flexible strategies to advance modernized production and supply chain management while deepening engagement across diversified markets. The Company strives to create greater value for its shareholders and for society in the years to come.

1.1.6 Business Scope

The Company's primary business operations are categorized into the following divisions: the Raw Material Business Group, the Cable Business Group, and the Cable Assembly Business Group. In addition, the Company has dedicated departments for product development and information management. Details are presented in the table below:

Main Business	Business Scope
Cable Assembly Business Group	Product marketing and global market development
	Customer service and sales management
	Research and development of new products and technologies
	After-sales service and quality auditing
Cable Business Group	Market and customer demand analysis
	Product specification development and research
	Customer service and technical support
Raw Material Business Group	Raw material market development and business intelligence analysis
	Expansion of sales markets and handling of anomalies
Advance Cable Division	R&D and sales of high-end cables (e.g., QSFP, CMP, etc.)
Information Management Division	ERP system and information technology management
	Internal and external data security
Business Development Division	Expansion into new business areas for the Company

1.1.7 Business Plan

Copartner's business plan for 2024 focuses on four primary directions:

1. Operational Strategy

Enhancing Production Competitiveness: Integrate and optimize global production sites to ensure supply chain flexibility and efficiency.

Research and Innovation: Strengthen the development of new products and high value-added solutions, particularly those targeting high-performance computing and artificial intelligence applications.

Market Expansion: Further expand into European, American, and Southeast Asian markets while consolidating positions in core markets.

2. Diversified Business Development

Development of Advanced Application Fields: Focus on cable solutions for the automotive industry, industrial automation, medical devices, servers, and high-end industrial camera applications.

Establishment of Emerging Business Channels: Support future technological demands and broaden market application coverage.

3. Resource Integration and Risk Management

Inventory Management: Under the influence of geopolitical tensions and global economic variables, enhance inventory control capabilities and optimize cost structure.

Strategic Adjustment: Adapt order-taking strategies and market development approaches to reduce reliance on any single market.

Capital Utilization: Deploy capital effectively to support ongoing technological upgrades and infrastructure development.

4. Environmental and Sustainability Commitment

Green Investments: Evaluate and promote investments in environmentally friendly facilities and the development of green products, ensuring compliance with international environmental standards in both processes and products.

Carbon Footprint Reduction: Progress toward net-zero emissions to fulfill corporate social responsibility obligations

1.1.8 Research and development status

In 2024, Copartner's research and development (R&D) expenditure totaled NT\$123 million, representing 3.59% of the Company's annual revenue. The primary objective of the Company's R&D efforts is to meet customers' design requirements for new products while simultaneously enhancing the quality and manufacturing processes of existing offerings. In terms of R&D strategy, the Company places emphasis on diversified product development with a focus on specific application areas, including the automotive industry, industrial automation, medical equipment, servers, and high-end industrial cameras. The goal is to provide high-performance, high-speed transmission cable products with precision control that meet the stringent requirements of various industries.

Newly Developed Products in 2024

✓ Medical Applications

Endoscopic Camera Cable Assemblies: Designed with high flexibility to accommodate the curvature of endoscopic paths within the body, suitable for examinations of the esophagus, stomach, and intestines (e.g., gastroscopy, colonoscopy). These assemblies are also applied in laparoscopic, thoracoscopic, and arthroscopic surgeries to deliver high-resolution images that assist physicians in precise operations.

Ultrasound Probe Cable Assemblies: A critical component of ultrasonic imaging systems, responsible for connecting the probe to the console, transmitting high-frequency electrical signals, control commands, and power supply. The performance of these cables directly affects imaging quality and equipment stability. Applicable in abdominal ultrasound, echocardiography, and superficial organ examinations.

✓ **Industrial Applications**

CXP6 and CXP12 Coaxial Cables: Utilized in industrial automation equipment for high-speed image data transmission and inspection processes.

Cables for Underground Pipeline Cutting Robots: Developed for use in robotic equipment designed for cleaning and maintaining underground pipelines.

Camera Link Cables for Industrial Cameras: Capable of withstanding more than 10 million cycles of bending and torsion, these cables are suitable for modern industrial and automation environments, offering high flexibility, drag-chain resistance, and durability.

✓ **Electric Vehicle / Automotive Applications**

High-Speed Automotive Data Transmission Cables: Supporting data transmission speeds up to 6GB/s, these cables are designed for automotive audio-video systems, infotainment units, and advanced driver-assistance systems (ADAS).

1.1.9 Industry Overview

➤ **Sustainable Development:**

Global attention to environmental protection and carbon emissions has driven the enforcement of ESG-related regulations. As Copartner and its subsidiaries and service locations are distributed across multiple regions worldwide, the Company must maintain the highest standards in compliance with environmental and carbon emission regulations. This has further prompted Copartner to advance the greening of its material selection and production processes.

➤ **External Challenges:**

Amid the global economic slowdown, consumer demand has weakened, and the pressure of inventory adjustments has intensified. Furthermore, geopolitical factors such as the U.S.-China trade conflict and the Russia-Ukraine war may pose risks to supply chain stability. In response, Copartner has strategically diversified its production bases across different regions while continuously enhancing internal resource integration and cost management to strengthen market competitiveness.

➤ **Market Trends**

Copartner specializes in the design, manufacturing, and sales of electronic cables and high-end application cables. Its products serve a broad range of sectors including automotive, industrial automation, medical equipment, high-performance computing servers, and high-end industrial cameras. The Company holds a competitive position in the global market, and its products comply with various international quality standards, such as UL, ISO, and HDMI.

In high-end application fields, the global demand for cable technology continues to rise, particularly due to the advancement of artificial intelligence and high-speed computing. High transmission speed, stability, and durability have become essential features. Moreover, customer industries are subject to diverse international environmental and technical regulations, such as the EU's RoHS directive and U.S. UL certifications. End-market

demand is also trending toward product diversification and higher value-added solutions. Accordingly, Copartner is actively promoting the development of intelligent and customized cable products.

With ongoing industrial upgrading and the deepening of global specialization, market competition has become increasingly intense. This has led to greater demands for technological innovation, cost control, and compliance with environmental standards. While Copartner's main production bases are currently located in China, the Company has established a representative office in Poland and, in response to the global "China +1" strategy, has established a subsidiary and production facility in Thailand. Trial production is expected to begin this year. This diversified geographic deployment enhances Copartner's ability to serve global markets and mitigates geopolitical risks.

1.1.10 Membership in Industry Associations

Organizational Participation and Certifications

To ensure compliance and competitiveness in the global market, Copartner adheres to the principles of transparency, accountability, and innovation, and actively engages in international and regional certification and standard systems across areas such as quality, environmental management, and occupational health and safety. These efforts are not only essential measures for enhancing operational efficiency and risk control, but also reflect the Company's commitment to fulfilling corporate social responsibility.

Through the implementation of certifications and the strengthening of internal systems, Copartner continues to enhance the quality of its operational management and adopt higher standards in environmental sustainability, social responsibility, and corporate governance (ESG). The objective is to meet stakeholder expectations while reinforcing trust and long-term partnerships with international clients, thereby positioning Copartner as a sustainable and competitive partner in the cable and wire industry.

The Company actively participates in industry associations related to wire and cable manufacturing, commerce, and sustainability to promote industry advancement and support broader sustainable development goals.

List of Participating Associations:

Association	Membership Status
Taiwan Electric Wire & Cable Industries Information Portal	Member
Taiwan Electrical and Electronic Manufacturer's Association	Member
Taipei Computer Association	Member
ERA – Electronics Representatives Association	Member

TAIWAN-ISRAEL Chamber of Commerce	Member
UL Solutions Taiwan	Member
The Institute of Internal Auditors (IIA) – Chinese Taiwan	Member
Taiwan Computer Emergency Response Team / Coordination Center	Member

Collective Agreement

Copartner places great importance on communication and collaboration between labor and management, and is committed to fostering a harmonious and stable labor-management relationship. Although the Company has not yet entered into any collective agreements, it continues to uphold the rights and interests of employees in accordance with the Labor Standards Act and other relevant labor regulations. Through regular labor-management meetings and diverse communication channels, the Company actively seeks to understand employee needs and feedback, which serve as valuable references for the formulation and adjustment of internal policies and systems. Looking forward, Copartner will continue to monitor developments in collective bargaining mechanisms and industry trends. Based on operational considerations, the Company will assess the feasibility of participating in collective agreements to further strengthen its commitment to labor rights.

1.2 Financial Performance

In 2024, Copartner Technology recorded total revenue of NT\$3,420,294 thousand, representing a 6.1% decrease compared to 2023. The Company reported a net loss after tax of NT\$178,069 thousand for the year, with a loss per share of NT\$2.01. For further details and analysis of financial performance, please refer to the Company's consolidated financial statements.

Unit: NT\$ thousand

2024 Financial Performance	
Total Asset	4,307,443
Debt Ratio	66%
Equity Ratio	34%
Direct Economic Value Generated	
Revenue	3,420,294
Economic Value Distributed	
Operating Costs	2,998,312
Employee Wages and Benefits	604,152
Payments to Providers of Capital	50,979
Community Investments	122
Economic Value Retained	(233,271)
Notes:	
Employee Wages and Benefits: This item is calculated as the sum of total employee compensation (including salaries and amounts paid by the organization to the government on behalf of employees) and total employee benefits. It excludes costs directly related to job functions such as training, protective equipment, or other items. Amounts paid on behalf of employees may include employee taxes and unemployment insurance contributions.	

Payments to Providers of Capital: This includes all dividends paid to shareholders and interest paid to lenders.

Community Investments: Community investment refers to the actual expenditures made during the reporting period, not amounts committed but unpaid. It includes voluntary donations and financial contributions made to external entities for the benefit of the broader community. These may include:

- Donations to charities, non-governmental organizations (NGOs), and research institutions (excluding commercial R&D);
- Funding for community infrastructure (e.g., recreational facilities);
- Direct costs of social activities, including arts and educational initiatives.

Economic Value Retained: This is calculated as “Direct Economic Value Generated” minus “Economic Value Distributed.”

Government Financial Subsidies

In 2024, the Company received a total of NT\$32,731 thousand in government financial assistance from both Taiwan and mainland China. The subsidies were primarily granted as incentives for equipment relocation.

Tax Policy

The Company places high importance on legal tax compliance and effective tax risk management. In its daily operations, the Company strictly adheres to local tax regulations, ensuring both the accuracy and timeliness of tax filings. Relevant tax matters are regularly reviewed by the Company’s finance and accounting departments to maintain compliance and mitigate risk.

Tax Information Disclosure for 2024

Unit: NT\$ thousand

Financial Information	2022	2023	2024
Operating Revenue	4,166,649	3,642,580	3,420,294
Loss Before Tax	(15,873)	(354,938)	(161,714)
Income Tax Expense	8,761	7,669	16,355
Effective Tax Rate	15%~25%	15%~25%	15%~25%
Income Tax Paid (Current Period)	17,186	37,929	31,341
Effective Tax Rate on Taxes Paid	15%~25%	15%~25%	15%~25%

1.3 Corporate Governance

The Company places great importance on the diversity of the Board of Directors to ensure that board members possess the knowledge, skills, and competencies necessary for the performance of their duties. The current board members come from a variety of professional backgrounds, including finance, accounting, business, and education. The Company's board diversity policy takes into account not only age, gender, and professional expertise, but also values international market experience and industry-specific knowledge to enhance the diversity and comprehensiveness of board decision-making.

As the highest governance unit, the Board of Directors of Copartner bears significant responsibility for the Company's sustainable development. The Board not only formulates and periodically reviews the Company's mission, vision, and strategies, but also integrates sustainability objectives into its strategic framework. To ensure that decision-making reflects key economic, environmental, and social issues relevant to the Company, a materiality assessment of sustainability topics is conducted regularly. Stakeholder perspectives are incorporated into this process, and the results are reported to the Board of Directors. These insights serve as critical input for the Board's decision-making, ensuring that the Company's sustainability strategies align with stakeholder expectations.

In addition, the Board plays a supervisory and advisory role in evaluating the feasibility and success of strategic initiatives.

1.3.1 Board Composition

The current Board of Directors comprises seven members, including three independent directors, accounting for 42.85% of the total, and four non-independent directors, accounting for 57.14%. In terms of age distribution, one director (14.28%) is over 71 years old, five directors (71.42%) are aged between 61 and 70, and one director (14.28%) falls within the 40 to 60 age group. This age diversity reflects the broad experience and multi-generational perspective of the Board.

Among the seven directors, one is a female director, in compliance with the current regulatory requirement that at least one seat be held by a woman. The Company places high importance on board diversity and will continue to promote gender balance. In alignment with relevant laws and corporate governance best practices, the Company will aim to nominate more diverse candidates in future board elections, with the goal of gradually achieving a one-third female board representation. This effort seeks to further enhance the diversity of perspectives in board decision-making and improve overall governance effectiveness.

Title	Name	Professional Qualifications and Experience
Chairman	Ho, Chun-Hsien	<ol style="list-style-type: none"> 1. Possesses experience in founding and managing a publicly listed company, with expertise in international corporate management. Demonstrates a strong command of business development and industry knowledge, along with professional leadership, decision-making capabilities, and strategic management skills. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.
Director	Wang, Shih-Tsung	<ol style="list-style-type: none"> 1. Possesses experience in founding and managing a publicly listed company, with expertise in international corporate management. Demonstrates a strong command of business development and industry knowledge, along with professional leadership, decision-making capabilities, and strategic management skills. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.
Director	Chen, Hung-Yao	<ol style="list-style-type: none"> 1. Possesses experience in founding and managing a publicly listed company, with capabilities in multinational corporate management. Well-versed in international business operations, marketing strategies, and industry-related technologies. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.
Director	Cheng, Chin-Hung	<ol style="list-style-type: none"> 1. Possesses managerial experience and is able to provide timely insights on operational matters, contributing to the diversification of the Company's strategic thinking. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.

Independent Director	Wu, Li-Ching	<ol style="list-style-type: none"> 1. Possesses expertise in finance, accounting, and corporate governance, thereby enhancing the quality of board governance and strengthening the supervisory function of the Audit Committee. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.
Independent Director	Huang, Shih-Yi	<ol style="list-style-type: none"> 1. Possesses expertise in finance, accounting, and corporate governance, thereby enhancing the quality of board governance and strengthening the supervisory function of the Audit Committee. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.
Independent Director	Hsu, Yung-Chen	<ol style="list-style-type: none"> 1. Possesses technical knowledge related to the industry and specializes in the development of industrial applications, thereby enhancing the quality of board governance and strengthening the supervisory function of the Audit Committee. 2. Has no circumstances as specified in any subparagraph of Article 30 of the Company Act.

Avoidance of Conflicts of Interest

When the Company encounters a profit-generating opportunity, directors and managerial officers have the responsibility to protect and enhance the legitimate interests of the Company. The following situations shall be avoided:

1. Exploiting opportunities for personal gain through the use of company assets, information, or one's position.
2. Gaining personal benefits by utilizing company assets, information, or authority associated with one's position.
3. Competing with the Company.

Directors and managerial officers shall safeguard company assets and ensure their proper use for business purposes. They must avoid any waste, negligence, or misappropriation of assets that may impair the Company's profitability.

Directors and managerial officers shall also avoid situations in which personal interests interfere or may interfere with the interests of the Company as a whole. This includes instances where they, their spouses, or relatives within the second degree of kinship may derive improper benefits.

Any such conduct or transactions with related parties shall be handled in accordance with the Company's "Procedures for Lending of Capital to Others," "Endorsement and Guarantee Guidelines," "Procedures for Acquisition or Disposal of Assets," or other applicable regulations issued by competent authorities. However, if a director or managerial officer engages in conduct not covered by the aforementioned procedures that may result in a conflict of interest with the Company, they shall proactively disclose the potential conflict to the Board of Directors in advance.

1.3.2 Board Function

The Company has established the Rules of Procedure for Board Meetings, and all board operations are conducted in accordance with these rules. To strengthen directors' professional knowledge of corporate governance, the Company arranges for each director to attend governance-related continuing education courses during their term of office. These courses are organized by institutions designated under the "Guidelines for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies," or are conducted in-house by invited lecturers.

In addition, the Company established the Compensation Committee on December 16, 2011, and the Audit Committee on June 20, 2014. Both functional committees are composed of three independent directors. These committees assist the Board of Directors in fulfilling its supervisory responsibilities and provide relevant recommendations to help implement sound corporate governance. Independent directors have maintained high attendance at board meetings and actively contributed their expertise in industry knowledge, accounting, and financial analysis. Their constructive advice on internal control implementation, business operations, and financial matters has provided valuable input for board decision-making.

To ensure the fairness and transparency of board decisions, the Company has established a conflict-of-interest avoidance mechanism for directors. Directors are required to proactively disclose any conflicts of interest and recuse themselves from voting or participating in discussions on matters involving their own or related parties' interests. The Company periodically reviews the implementation of this mechanism to ensure the effectiveness of its conflict-of-interest prevention policy and to uphold a high standard of integrity and professionalism in corporate governance.

Board Training Status

All members of Copartner Technology's Board of Directors fulfill the requirements stipulated for listed companies and possess the necessary professional competencies. The Company arranges annual training programs based on the needs of the directors to ensure their clear understanding of the latest regulations and corporate governance practices, thereby enabling them to effectively perform their duties.

In 2024, all directors participated in training, with a cumulative total of 42 hours of coursework. The training covered key topics such as corporate governance, ESG trends, and sustainable finance.

These training programs were primarily organized by professional institutions, including the Taiwan Corporate Governance Association and the Securities and Futures Institute. Through these courses, board members gained in-depth professional knowledge and insights into current trends. The training has enhanced the Board's awareness of ESG issues and strengthened the Company's ability to respond to market uncertainties.

Board Training Summary for 2024

Name	Courses	Hours
Ho, Chun-Hsien Wang, Shih-Tsung Chen, Hung-Yao Cheng, Chin-Hung Wu, Li-Ching Huang, Shih-Yi Hsu, Yung-Chen	(1) Board Governance under ESG Framework (2) Carbon Trading Mechanisms and Applications of Carbon Management	42 hours of total

1.3.3 Board Operations

In 2024, the Board of Directors of Copartner convened a total of five meetings, with a 100% attendance rate among all members, demonstrating the Board's strong commitment to corporate governance. The Board, chaired by Mr. Ho Chun-Hsien, consists of several experienced members. Each meeting effectively fulfilled its purpose of supervising company operations and overseeing risk management.

The status of board member resignation and reappointment is as follows:

Title	Name	Actual attendance (B)	ProxyAttendance (A)	Actual attendance (%) (B/A) (Note2)
Chairman	Ho, Chun-Hsien	5	0	100%
Director	Wang, Shih-Tsung	5	0	100%
Director	Chen, Hung-Yao	5	0	100%
Director	Cheng, Chin-Hung	5	0	100%
Independent Director	Wu, Li-Ching	5	0	100%
Independent Director	Huang, Shih-Yi	5	0	100%
Independent Director	Hsu, Yung-Chen	3	0	100%
Independent Director	Li, Chien-Jan (Note 1)	0	0	100%
<p>Note 1: Professor Li, Chien-Jan resigned from the position of independent director on March 1, 2024, due to personal reasons. Following the shareholder meeting on June 14, 2024, Mr. Huang Shih-Yi was elected as the new independent director.</p> <p>Note 2: The attendance (%) is calculated with the number of meetings attended by each member divided by the number of committee meetings held during their term of office.</p>				

The Company's Compensation Committee is responsible for formulating and periodically reviewing the policies, systems, standards, and structure related to the performance evaluation and remuneration of directors. Recommendations proposed by the committee are submitted to the Board of Directors for deliberation.

To enhance the corporate governance framework, the Company has established the Regulations for Board Performance Evaluation. At the end of each fiscal year, internal performance self-assessments are conducted using a structured questionnaire-based method. These evaluations cover the Board as a whole, individual directors, the Audit Committee, and the Compensation Committee. Upon collection and statistical analysis of the responses, the results are submitted to the Board of Directors as a basis for review and improvement. Additionally, the evaluation outcomes serve as reference for determining individual director remuneration and for considering nomination or reappointment.

The Company completed its internal performance evaluation for the Board of Directors, individual board members, and functional committees for the year 2024 in January 2025. The results were presented at the Board meeting held on March 14, 2025, and were simultaneously disclosed on the Company's website and in the annual report. The evaluation concluded that the overall operation of the Board and its functional committees was sound. Directors provided positive assessments regarding the efficiency and effectiveness of key indicators, affirming that the Board's functions have been effectively strengthened and shareholder rights duly protected.

1.3.4 Director Nomination and Selection

To ensure a fair, impartial, and transparent process for the election of directors, Copartner has established the Director Selection Procedures in accordance with Article 21 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

In selecting directors, consideration shall be given to the overall composition of the Board. The Board shall be composed with diversity in mind, and a suitable diversity policy shall be formulated based on the Company's operational characteristics, business model, and development needs. The overall capabilities of the Board should encompass the following competencies:

Operational judgment	Accounting and financial analysis	Business management	Crisis management
Industry knowledge	Global market perspective	Leadership	Decision-making ability

In accordance with the number of seats stipulated in the Company's Articles of Incorporation, the election rights for independent directors and non-independent directors shall be calculated separately. Candidates receiving higher numbers of votes shall be elected in order of vote count. In the event that two or more candidates receive the same number of votes and the number exceeds the prescribed seats, the winner shall be determined by drawing lots. If a candidate is absent, the lot shall be drawn on their behalf by the chairperson.

The number of election rights in the preceding paragraph shall be calculated by combining the votes cast in person at the shareholders' meeting with those cast via electronic voting.

For on-site voting at the shareholders' meeting, the chairperson shall appoint shareholders to serve as ballot inspectors and vote counters. The ballot boxes shall be prepared by the Board of Directors and publicly inspected by the ballot inspectors before the vote takes place.

On-site voting at the shareholders' meeting: Ballots shall be deemed invalid under any of the following circumstances:

- (1) Ballots not prepared by the convener.
- (2) Blank ballots submitted into the ballot box.
- (3) Illegible handwriting or ballots that have been altered.
- (4) The name entered does not match any of the candidates on the list of director nominees.
- (5) Any additional text written on the ballot other than the allocation of voting rights.

After the completion of voting, the total number of votes cast, whether by written or electronic means, shall be tallied on site. The chairman shall publicly announce the list of elected directors and the number of votes each has received.

The physical ballots from on-site voting, along with the electronic voting records, shall be sealed and signed by the scrutineers, properly stored, and retained for at least one year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act, the ballots and records shall be preserved until the conclusion of the legal proceedings.

1.3.5 Board evaluation

To enhance the effectiveness of the Board of Directors and its committees, the Company has established the “Board Performance Evaluation Measures,” which stipulate that annual self-evaluations must be conducted for the Board, functional committees, and individual directors. In addition, an external performance evaluation of the Board of Directors shall be conducted at least once every three years.

1. The Company shall conduct a board performance evaluation once every year and complete it before the end of the first quarter of the following year. The evaluation period is from January 1, 2024 to December 31, 2024.
2. Scope, Method, and Content of Evaluation:

Scope	Method	Content
The performance evaluation covers the overall Board of Directors, individual board members, and functional committees (Audit Committee and Compensation Committee).	<ol style="list-style-type: none">1. Internal Self-Evaluation by the Board of Directors2. Self-Evaluation and Peer Evaluation by Board Members3. Self-Evaluation by Functional Committees	<ol style="list-style-type: none">1. Performance Evaluation Criteria for the Board of Directors include the following 5 aspects:<ol style="list-style-type: none">(1) Level of participation in the Company’s operations(2) Improvement of the quality of the board of directors’ decision making(3) Composition and structure of the board of directors(4) Election and continuing education of the directors(5) Internal control2. The Self-Performance Evaluation Criteria for Board Members include the following six major aspects:<ol style="list-style-type: none">(1) Alignment of the company’s goals and mission

		<p>(2) Awareness of responsibilities as a director</p> <p>(3) Level of participation in the Company's operations</p> <p>(4) Internal relations management and communication</p> <p>(5) Director's professional and continuing education</p> <p>(6) Internal control</p> <p>3. Performance aspect and weighting factor:</p> <p>(1) Level of participation in the Company's operations</p> <p>(2) Awareness of responsibilities as a functional committee member</p> <p>(3) Improvement to the quality of the functional committee's decision-making</p> <p>(4) The composition and election of functional committee members:</p> <p>(5) Internal control</p>
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1. Evaluation Procedure: The evaluation will follow an established process, including data collection, assessment analysis, and result reporting.
2. Evaluation Indicators: Specific indicators will be developed based on the evaluation contents to quantify the results, serving as a basis for future improvements.

In January 2025, the Company completed the internal performance self-evaluation for the Board of Directors, individual board members, and members of each functional committee for the year 2024. The results were reported to the Board of Directors on March 14, 2025. The internal performance evaluations of the Board of Directors, individual board members, the Audit Committee, and the Compensation Committee for 2024 all received positive assessments. These evaluation results will be used as a reference for determining the remuneration and renomination of individual directors or committee members. The details have been disclosed on the Company's official website under the "Corporate Governance – Board of Directors" section and are available for public viewing.

Results of the Performance Evaluation of the Board of Directors for 2024

- (1) The performance evaluation of the Board of Directors covered five major dimensions, with an average score of 4.966 out of a maximum of 5 points for each dimension.

Item	Number of Question	Score
A. Level of participation in the Company's operations	12	4.98
B. Improvement of the quality of the board of directors' decision making	12	4.9
C. Composition and structure of the board of directors	7	5
D. Election and continuing education of the directors	6	5
E. Internal control	6	4.95
Total /Average score	43	4.966
Evaluation Result: The operation of the Board of Directors in 2024 was satisfactory.		

(2) The performance evaluation of board members was conducted for those still in office at the time of assessment. The evaluation covered six major dimensions, with an average score of 4.99 out of a maximum of 5 points for each dimension.

Item	Number of Question	Score
A. Alignment of the company's goals and mission	3	5
B. Awareness of responsibilities as a director	3	5
C. Level of participation in the Company's operations	7	4.94
D. Internal relations management and communication	2	5
E. Director' s professional and continuing education	3	5
F. Internal control	3	5
Total /Average score	21	4.99
Evaluation Result: The operation of the Board of Directors in 2024 was satisfactory.		

- (3) The performance evaluation of the Audit Committee, based on members still in office at the time of assessment, covered five major dimensions, with an average score of 5 out of 5 points for each dimension.

Item	Number of Question	Score
A. Level of participation in the Company's operations	4	5
B. Awareness of responsibilities as a functional committee member	5	5
C. Improvement to the quality of the functional committee's decision-making	7	5
D. The composition and election of functional committee members	3	5
E. Internal control	3	5
Total /Average score	22	5
Evaluation Result: The operation of the Audit Committee in 2024 was satisfactory.		

- (4) The performance evaluation of the Compensation Committee, based on members still in office at the time of assessment, covered 4 major dimensions, with an average score of 5 out of 5 points for each dimension.

Item	Number of Question	Score
A. Level of participation in the Company's operations	4	5
B. Awareness of responsibilities as a functional committee member	4	5
C. Improvement to the quality of the functional committee's decision-making	7	5
D. The composition and election of functional committee members	3	5
Total /Average score	18	5
Evaluation Result: The operation of the Compensation Committee in 2024 was satisfactory.		

- (5) The external performance evaluation of the Company's Board of Directors was conducted by an independent professional institution, the Taiwan Institute of Ethical Business. The assessment covered four major dimensions, with an average score of 4.88 out of 5 for each dimension. The performance evaluation report has been disclosed on the Company's official website.

Item	Number of Question	Score
A. Professional Competence	3	4.71
B. Decision-Making Effectiveness	9	4.90
C. Supervision of Internal Control	6	4.93
D. Commitment to Sustainability	6	4.86
Total /Average score	24	4.88
<p>Results of External Performance Evaluation of the Board of Directors for 2024</p> <ol style="list-style-type: none"> 1. Professional Competence: The directors possess professional backgrounds spanning management, industry, technology, finance and accounting, and capital markets, enabling them to provide expert opinions from various perspectives. 2. Decision-Making Effectiveness: Prior to each board meeting, the company provides agenda items and reference materials for directors' review. In addition, visits to overseas factories are arranged periodically to help directors gain a better understanding of operational realities and make well-informed decisions. 3. Supervision of Internal Control: The board places strong emphasis on internal control, auditing, and risk management. Regular management meetings are convened, providing opportunities for direct communication and discussion between directors and heads of business units or overseas factories, thereby enhancing their concrete understanding and oversight of front-line operations. 4. Commitment to Sustainability: The evaluated company has designated the Office of the President as the dedicated unit for promoting and implementing sustainability initiatives, with regular reports submitted to the board of directors. At regularly held management meetings, directors and executives discuss the progress of environmental and social sustainability efforts in a timely manner. 		

1.3.6 Audit Committee

The Audit Committee of the Company was established on June 20, 2014. Composed of independent directors, it assists the Board of Directors in fulfilling its supervisory responsibilities and submits its recommendations to the Board to implement sound corporate governance.

Operation of Audit Committee

The Audit Committee convenes at least once per quarter and is responsible for reviewing the Company's financial reports, appointing or dismissing certified public accountants and evaluating their independence and performance, ensuring the effective implementation of the Company's internal controls, and overseeing compliance with relevant laws and regulations. Its primary duties are carried out in accordance with Article 14-5 of the Securities and Exchange Act.

Key mission of the Audit Committee in 2024

- (1) Completed the assessment of the effectiveness of the internal control system.
- (2) Modified the internal control system, including the Audit Committee Charter, in accordance with Article 14-1 of the Securities and Exchange Act.
- (3) Reviewed the major guarantees provided.
- (4) Appointed 2024 CPAs and reviewed audit fees.
- (5) Reviewed the 2023 Business Report and financial statements.
- (6) Obtained the statement of independence issued by the accounting firm appointed as the basis for the assessment of the independent of CPAs.
- (7) Handling other major matters stipulated by the Company or competent authorities.

In 2024, the Audit Committee convened a total of five meetings. The attendance of the independent directors was as follows:

Title	Name	Actual attendance (B)	ProxyAttendance(A)	Actual attendance (%) (B/A) (Note2)	Note
Independent Director	Wu, Li-Ching	5	0	100	
Independent Director	Huang, Shih-Yi	3	0	100	Note 1
Independent Director	Hsu, Yung-Chen	5	0	100	
Independent Director	Li, Chien-Jan	0	0	100	Note 1

Note 1 : Professor Li, Chien-Jan resigned from the position of independent director on March 1, 2024, due to personal reasons. Following the shareholder meeting on June 14, 2024, Mr. Huang Shih-Yi was elected as the new independent director.

Note 2 : The attendance (%) is calculated with the number of meetings attended by each member divided by the number of committee meetings held during their term of office.

1.3.7 Compensation Committee

The Company has set up the Compensation Committee on December 16, 2011, formed by all independent directors, in accordance with the Securities and Exchange Act, and it operates in accordance with the Company's Compensation Committee Charter.

The Compensation Committee shall fulfill its duty of care as a good manager, faithfully perform the following responsibilities, and submit suggestions to the Board of Directors for discussion:

- (1) Establish and regularly review the directors and managers' performance evaluation standards, annual and long-term performance targets, and remuneration policies, systems, standards, and structures, as well as disclose the performance evaluation standards in the annual report.
- (2) Regularly evaluate the achievement of the performance goals of the Company's directors and managers, and determine the content and amount of individual remuneration based on the evaluation obtained from the performance evaluation standards.

Member of Compensation Committee in 2024

Role	Name	Professional Qualifications and Experience
Independent Director (Be appointed as a convener on March 13, 2024)	Wu, Li-Ching	Bachelor of Business Administration, National Cheng Kung University Vice President of Finance division of Copartner Technology Corp.
Independent Director (Reappointment)	Hsu, Yung-Chen	Ph.D. in Electrical Engineering, National Tsin Hua University Professor of the Department of Electrical Engineering and Institute of Electronics Engineering, National Tsin Hua University
Independent Director (Newly appointed on May 14, 2024)	Huang, Shih-Yi	Bachelor of Naval Architecture, National Taiwan University Master's degree in Management Science, National Chiao Tung University. Director of China Development Financial

The Compensation Committee convenes at least twice a year, and a total of three meetings were held in 2024.

Compensation Committee Meeting Status in 2024:

Title	Name	Actual attendance (B)	ProxyAttendance (A)	Actual attendance (%) (B/A) (Note)	Remark
Independent Director	Wu, Li-Ching	3	0	100	(Be appointed as a convener on March 13, 2024)
Independent Director	Li, Chien-Jan	0	0	100	(Convener, Resign on March 1, 2024)
Independent Director	Hsu, Yung-Chen	3	0	100	
Independent Director	Huang, Shih-Yi	1	0	100	(Newly appointed on May 14, 2024)

Other remarks:

1. Where the board of directors does not adopt or amend the proposal(s) posed by the Compensation Committee: The Company shall expressly elaborate on the date, session while the board of directors meeting was convened, contents of the issues, outcome of decisions resolved in the board of directors and the Company's response to the opinions posed by the Compensation Committee(For instance, if the salary pay resolved by the board of directors is higher than that proposed by the Compensation Committee, the Company should elaborate on the fact of differential gap and the cause thereof): None.

2. Where a decision resolved in the Compensation Committee is found in contravention of rules or in qualified opinion as verified with records or documented declaration, the Company shall expressly elaborate on the date, sessions of the meeting convened by the Compensation Committee, contents of agenda, opinions of all members and acts taken in response to such opinions: None.

Note: The attendance (%) is calculated with the number of meetings attended by each member divided by the number of committee meetings held during their term of office.

Compensation Policy

The Company adheres to the principle of profit-sharing by adjusting employee compensation and distributing bonuses based on performance evaluations and annual operating results. This approach ensures that business performance and achievements are reflected in employee remuneration.

The Company is committed to fostering an equal and inclusive workplace. On average, frontline employees receive a monthly income (annual income divided by 12) equivalent to 2.1 times the statutory minimum wage in Taiwan—2.55 times for male employees and 1.92 times for female employees. Compensation is not influenced by gender, age, ethnicity, or nationality, allowing all employees to realize their individual value and contribute their strengths in an equitable work environment.

In 2024, there was no significant difference between the annual compensation of male and female employees in Taiwan across both managerial and non-managerial roles.

Category		2024 Female / Male Ratio (%)	
Managerial Position	Senior Management (Deputy General Manager ↑)	Monthly Salary (%)	70.41
		Bonus (%)	69.31
	Middle Management (Section Manager)	Monthly Salary (%)	104.81
		Bonus (%)	104.86
General Staff (Including Group Leaders)		Monthly Salary (%)	76.7
		Bonus (%)	75.2

Note 1: The female-to-male compensation ratio is calculated based on male compensation as the reference. "Monthly salary" refers to regular monthly pay, while "bonus" includes all variable allowances or incentive payments.

Note 2: Senior management refers to supervisors at or above the position of Deputy General Manager; middle management refers to Section Managers; general staff includes all personnel below Section Manager level, including Team Leaders.

Note 3: The number of employees does not include Taiwanese expatriates.

To uphold the principle of information transparency and proactively address stakeholders’ concerns regarding compensation structure, the Company discloses full-time non-supervisory employee salary information in accordance with the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.”

In 2024, the average annual salary for the Company’s full-time non-supervisory employees was NT\$890,352, and the median salary was NT\$800,341, representing increases of 3.23% and 10.37%, respectively, compared to 2023. By disclosing salary statistics, the Company demonstrates its ongoing commitment to improving the compensation structure and safeguarding employee rights.

Item	2024
Ratio of the annual total compensation of the highest-paid individual in the organization to the median of the annual total compensation of all employees (excluding the highest-paid individual)	215%
<div>Annual Total Compensation Ratio</div> <div>= $\frac{\text{Annual total compensation of the highest – paid individual in the organization}}{\text{Median of the annual total compensation of all employees (excluding the highest – paid individual))}$</div>	

Ratio of percentage increase in the annual total compensation of the highest-paid individual to the median percentage increase in the annual total compensation of other employees (excluding the highest-paid individual)	
<i>Annual Total Compensation Change Ratio</i> $= \frac{\text{Percentage increase in annual total compensation of the highest – paid individual}}{\text{Median percentage increase in the annual total compensation of all employees (excluding the highest – paid individual)}}$	-135%

Information on Full-Time Employees Not in Managerial Positions						
Employee Compensation Total (NT\$ thousands)	Average Number of Employees per Year	Average Employee Salary (NT\$ thousands/person)		Median Employee Salary (NT\$ thousands/person)		EPS (NT\$/share)
		2024	2023	2024	2023	
33,833	38	890	863	800	725	-2.01

The Company will continue to monitor pay equity and market trends, ensuring that its salary structure remains externally competitive and internally consistent through reasonable salary adjustments and internal review mechanisms. These efforts aim to strengthen employee retention, enhance organizational stability, and ultimately increase the Company’s overall sustainable value.

1.3.8 Risk Management

In order to identify various risks, Copartner has designated its Finance Department as the primary unit responsible for risk management. A risk assessment process has been established to proactively address potential risks, thereby enhancing the company's long-term sustainability.



The Company's primary financial instruments include equity investments, notes and accounts receivable, accounts payable, short-term notes payable, lease liabilities, and borrowings. The Finance Department serves various business units by coordinating and managing operations in both domestic and international financial markets. Through the use of internal risk reports analyzing exposure based on risk levels and scope, it supervises and manages financial risks related to the Company's operations. These risks include market risk (comprising exchange rate risk and interest rate risk), credit risk, and liquidity risk.

Risk Type	Risk Description
Market Risk	<p>The principal financial risks borne by the Company's operational activities are exchange rate fluctuations and interest rate volatility. There have been no changes in the Company's exposure to market risks associated with financial instruments, nor in the methods used for their management and measurement. °</p> <p>(1) Exchange Rate Risk</p> <p>A portion of the Company and its subsidiaries' operating activities, including purchases and sales, are conducted in foreign currencies. Exchange rate risk is substantially mitigated by offsetting foreign currency assets and liabilities. In 2024, foreign exchange</p>

	<p>gains accounted for only 0.22% of consolidated revenue, indicating a limited impact on the Company. The Company and its subsidiaries closely monitor exchange rate trends and respond promptly to changes, taking into account global macroeconomic conditions, currency prices, and future funding requirements to hedge against exchange rate fluctuations and minimize their impact on profit and loss.</p> <p>(2) Interest Rate Risk</p> <p>In 2024, interest expenses and interest income represented 1.51% and 0.36%, respectively, of consolidated revenue—both relatively minor. The Company has secured preferential short-term and medium- to long-term syndicated loans for operational working capital and financial needs, including a post-pandemic stimulus loan. Therefore, interest rate fluctuations are not expected to have a material impact on the Company.</p>
Credit Risk	<p>Credit risk refers to the possibility of financial loss resulting from a counterparty's failure to fulfill contractual obligations. As of the balance sheet date, the Company's maximum exposure to credit risk primarily arises from the carrying amount of financial assets recognized in the consolidated balance sheet.</p> <p>To mitigate credit risk, a dedicated team authorized by management is responsible for setting credit limits, approving credit, and monitoring processes to ensure timely collection of overdue receivables. At each balance sheet date, the collectability of receivables is reviewed individually, and appropriate impairment losses are recognized where necessary. As a result, management believes that the Company's credit risk has been significantly reduced.</p> <p>The Company continuously evaluates the financial status of its accounts receivable counterparties. As the receivables are diversified across numerous unrelated customers, there is no significant concentration of credit risk.</p> <p>The Company does not hold any collateral or other credit enhancements to mitigate credit risk on its financial assets.</p>
Liquidity Risk	<p>The Company manages and maintains an adequate level of cash to support its operations and to mitigate the impact of cash flow fluctuations. Management monitors the use of bank credit facilities and ensures compliance with borrowing terms and covenants.</p>

Climate Change Risk Management	Climate-related risks and opportunities are managed under the sustainability framework and are overseen by the Office of the President. This office is responsible for formulating relevant policies, systems, management guidelines, and specific implementation plans. An annual report is submitted to the Board of Directors. The Board serves as the highest decision-making body for climate risk management and, along with senior management, continuously supervises responsible units and monitors the impact of domestic and international climate risks on the Company's operations.
Risk Response and Opportunity Development	<p>The Company identifies and analyzes risk items, and develops risk management plans based on timeframes and impact levels. Regular financial analysis and response strategies are conducted. Management evaluates and monitors risks—including market and climate change risks—and implements appropriate strategies.</p> <p>These measures demonstrate the Company's systematic, forward-looking, and sustainable approach to risk management, enabling it to effectively address a diverse range of internal and external challenges and opportunities.</p>

1.3.8.1 Material Procurement Risk Management

Copartner primarily operates through its group subsidiaries by importing and selling products manufactured overseas; there are no in-house manufacturing processes in Taiwan. As such, the Company is not directly involved in the procurement of raw materials, and therefore, it is not necessary to establish mechanisms such as raw material traceability, certification, or substitution evaluation.

However, despite not being a direct user of raw materials, the Company places great importance on compliance and sustainable risk management in its upstream supply sources.

When selecting domestic and international product suppliers and partners, the Company conducts comprehensive evaluations based on the stability of product origin, compliance certifications, labor rights conditions, and adherence to local environmental and social standards. This approach ensures that the overall supply chain system possesses risk prevention capabilities, while also addressing investor and stakeholder expectations regarding responsible corporate procurement.

Looking ahead, the Company will continue to monitor international disclosure standards and ESG development trends related to material sourcing. Copartner will progressively strengthen its supply chain management policies in operational practice and adjust its disclosure content in response to business development, thereby enhancing overall transparency and maturity in sustainable governance.

1.3.9 Regulatory Compliance and Ethical Business Practices

Copartner has established a Code of Ethical Conduct for Directors and Managerial Officers as well as a Code of Ethical Conduct for Employees. These serve to guide the conduct of the Company's directors, all levels of managers, and all employees in accordance with ethical standards. The Codes also help stakeholders better understand the Company's ethical standards and serve as a common behavioral benchmark for all personnel. These codes are included in the onboarding training materials for new employees, and all levels of supervisors are required to lead by example in implementing these principles in daily operations.

Moreover, Copartner has adopted the "Ethical Corporate Management Best Practice Principles," which were approved by the Board of Directors and revised in accordance with the latest legal requirements. The Company has also established the "Procedures for Ethical Management and Guidelines for Conduct," also approved by the Board of Directors and publicly disclosed on the Company website. These serve to clearly state the Company's ethical business policies and practices, and all directors and senior management are required to submit a "Declaration of Ethical Management" as a demonstration of their commitment to these policies.

The "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" are published on the Company's website under the "Corporate Governance" section. Furthermore, relevant rules are regularly distributed to all employees, directors, and insiders via email, or communicated through training and supervisory meetings, in order to convey the spirit of ethical management.

Under the framework of the Ethical Corporate Management Principles and the Codes of Ethical Conduct, Copartner has explicitly defined the "Procedures for Ethical Management and Guidelines for Conduct," which provide specific instructions for personnel in the execution of business activities. These include operational procedures and behavioral guidelines for each measure, disciplinary actions and grievance mechanisms for violations, and applicability to Copartner, its subsidiaries, and any entities or organizations under its substantial control. These provisions are not only emphasized during employee orientation but are also thoroughly implemented throughout business operations.

The Internal Audit Department plays a key role in ensuring compliance with professional ethics and legal requirements. It conducts audits in accordance with the annual audit plan approved by the Board of Directors, and reports audit findings and follow-up actions to the Board and

management, thereby ensuring the enforcement of anti-corruption measures and management regulations. At the end of each year, when reporting the implementation of corporate ethical management to the Board of Directors, the Company also reviews whether the “Ethical Corporate Management Best Practice Principles” need to be revised.

The “General Manager’s Office” serves as the dedicated unit responsible for the promotion and execution of ethical corporate management. This includes the promotion of ethical policies and the formulation and oversight of preventive measures to ensure compliance with the ethical management principles. The Company reports annually to the Board of Directors on the implementation status of ethical management policies and monitoring measures against unethical conduct, thereby assisting the Board in evaluating the effectiveness of the Company’s ethical risk prevention systems.

The implementation highlights for 2024 are as follows:

1. Irregular distribution of email notifications to raise awareness on insider shareholding change reporting obligations and violations under the Securities and Exchange Act.
2. Dissemination of ethical business conduct and employee ethical codes via email to all employees.
3. Distribution of self-regulatory guidelines on merger and acquisition disclosures and internal material information handling procedures via email.
4. Reiteration on the stakeholder section of the Company’s website of the prohibition against directors, employees, and other insiders from using non-public information for personal gain.
5. Establishment of whistleblowing channels on the stakeholder section of the Company’s website, including a phone number and email address, to enhance the identification and communication of stakeholder concerns.

Supplier Commitment	100% of suppliers have signed the Integrity Commitment Statement, including related documents such as confidentiality agreements, declarations of compliance, and procurement contracts.
Training	A total of 2 new employees participated in onboarding training (corresponding to the number of new hires this year).
Commitment	All directors and senior management have signed the Statement of Ethical Business Conduct. Signed the Internal Material Information Confidentiality Agreement.
Awareness Promotion	Ethical conduct and confidentiality obligations were promoted to employees via internal email communications. January 10, 2024 – Announcement of the “Personal Data Protection Management Regulations.” December 3, 2024 – Internal advocacy for ethical business conduct. Whistleblower System - Reports and complaints can be submitted via the designated email address: Integrity_honesty@copartner.com.tw.

In 2024, Copartner recorded one incident of regulatory violation. Upon evaluation, it was determined that the case did not constitute a material violation (as defined by events with a significant impact on the company’s securities price). The case involved one monetary sanction and zero non-monetary sanctions. The details of the violation, penalties imposed, and corrective measures are outlined as follows:

No.	Location of Incident	Violated Regulation	Description of Violation	Type of Sanction	Sanction Details	Corrective Measures
MOEA No. 1133011563	Copartner	Company Act	Delay in processing registration change	Monetary Sanction	NT\$30,000	Enhance personnel familiarity with relevant procedures

Copartner did not incur any fines or become involved in any cases related to anti-competitive behavior, antitrust, conflicts of interest, money laundering or insider trading, corruption, environmental, or labor issues in 2024.

Category	Number of Payments This Year (Units)	Amount Paid This Year (NTD)
Fines Incurred in the Current Year	1	30,000
Fines Incurred in Previous Years	0	0

The Company has established its integrity management policies and regulations based on the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies,” setting forth relevant preventive measures and post-incident remedial mechanisms for identified specific risks. At the same time, the Company has designated an independent supervisory unit responsible for tracking the progress of follow-up actions to ensure the achievement of the standards and objectives of integrity management. The “Code of Integrity Management” formulated by the Company was officially implemented following approval by the Board of Directors.

To ensure that employees, suppliers, and other stakeholders fully understand the Company’s integrity management policies, the Company has adopted a series of measures and management mechanisms, including requiring stakeholders to sign relevant documents. For new employees, all personnel are required to sign the “Confidentiality Agreement for Material Internal Information” prior to onboarding, with a 100% signing rate. The Company promotes the Code of Integrity Management through various communication channels such as email, newsletters, and meetings, and also conducts training sessions for further dissemination. In addition, the Company performs due diligence on suppliers, reviewing and selecting partners that meet the standards of integrity management.

The Company places great importance on the principles of integrity management and continues to reinforce employees’ awareness and commitment to integrity and ethical standards through internal communication and training. At present, the Company has not yet fully implemented the written

signing of integrity-related documents for both new and current employees. However, the principles of integrity have been incorporated into onboarding training and periodic internal communication to deepen employees' understanding of integrity.

With regard to business partners, the Company promotes the concept of integrity-based collaboration through dialogue and advocacy. Looking ahead, the Company will consider introducing a formal declaration mechanism to further strengthen mutual understanding and implementation of integrity management practices.

1.3.10 Whistleblowing and Prevention

In accordance with Article 23 of the Copartner Code of Integrity and Business Conduct, Article 21 of the Procedures and Guidelines for Ethical Business Conduct, Article 13 of the Code of Ethical Conduct for Directors and Managers, and Article 24 of the Code of Ethical Conduct for Employees, the Company has established its whistleblowing system. Personnel of the Group who discover any violations are required to report directly to the independent directors, their direct supervisors, the General Manager, the HR supervisor, the head of internal audit, or other appropriate personnel. Furthermore, the Company's website provides a dedicated channel for reporting breaches of professional ethics to facilitate such disclosures.

Standard Procedures for Handling Complaints and Whistleblowing Cases

1. Establishment of Mechanism: The Company has established a procedure for accepting and handling whistleblowing and complaint cases to ensure that issues are addressed through a fair process.
2. Filing of Complaints: Stakeholders may submit cases via the Company's designated whistleblowing or complaint channels.
3. Case Acceptance and Investigation Team Formation: The responsible unit convenes a task force with relevant personnel to collect and confirm preliminary facts.
4. Verification Process: The investigation team conducts thorough verification based on available evidence to ensure objectivity and accuracy.
5. Determination and Action: If a violation is substantiated, appropriate disciplinary or corrective actions are recommended in accordance with Company policies.
6. Implementation of Measures: Corrective actions are executed based on the decision rendered.
7. Reporting to Authorities (if necessary): In cases involving significant legal violations, the matter will be reported to competent authorities or judicial institutions in accordance with the law.

Whistleblowing Channels

To facilitate internal and external parties in reporting any suspected illegal, non-compliant, or unethical conduct, the Company provides multiple reporting channels:

- Dedicated Email Address: An exclusive whistleblowing email inbox is established at Integrity_honesty@copartner.com.tw.
- Anonymous Reporting: The Company is committed to protecting the privacy and rights of whistleblowers who choose to report anonymously.

Record Retention

All whistleblowing case records, including the reported content, investigation records, and handling results, are properly retained for a minimum of five years. These records are managed by the Human Resources Department to ensure the integrity and security of the data.

Whistleblower Protection Mechanism

- Confidentiality of Identity: The Company is committed to protecting the identity of whistleblowers. Without the written consent of the whistleblower, no personal information shall be disclosed.
- Protection Against Retaliation: In the event that a whistleblower suffers improper treatment as a result of their reporting, the Company will initiate protective measures, including taking legal action to safeguard the whistleblower's legitimate rights and interests.

Implementation and Effectiveness

In 2024, no major internal or external whistleblowing incidents occurred. For internal cases reported by employees, if the report is verified to be valid after investigation, the Company may grant rewards to the whistleblower in accordance with personnel management regulations, in order to encourage internal oversight and compliance behavior.

1.3.11 Sustainable Supplier Management

The company's value chain encompasses upstream and downstream suppliers, customers, and business partners, as outlined below:

Category	Type	Amount
Supplier	Contractor	36
Customer	Companies	132

Significant Changes in Copartner's Value Chain in 2024:

1. Addition of Suppliers: Due to increased market demand, Copartner added two new suppliers to ensure the stability of product manufacturing and the overall supply chain.
2. Expansion of Customer Base: The company actively expanded into international markets, resulting in an increase of 46 new corporate clients.
3. Strengthening of Partnerships: Copartner entered into cooperative agreements with multiple partners for joint development of new technologies to enhance product competitiveness.

Each business unit within the company has established a "Supplier Evaluation and Management Procedure." The company emphasizes environmental and social protection, selecting only suppliers that share the same commitment to integrity. Periodic site visits and evaluations are conducted to assess supplier suitability. All suppliers are required to adhere to the same ethical standards as the company and must not engage in violations related to environmental protection, occupational health and safety, or labor rights. In case of any breach, the contract will be terminated immediately, and all cooperation will cease.

1. Building Sustainable Supply Chain Capabilities:

Copartner actively promotes supplier performance improvement across economic, social, and environmental dimensions to drive sustainable development and build a resilient supply chain.

2. Implementing Sustainable Risk Management:

The company closely monitors suppliers' sustainability practices, particularly in energy and water resource management, and supports them in addressing the impacts of extreme climate change on the supply chain.

1.3.12 Supplier Education and Training

Copartner values the sustainability awareness and ethical business principles of its supply chain partners. However, the company has not yet implemented a systematic education and training program specifically for suppliers. In the future, based on actual operational needs and the nature of supplier partnerships, Copartner will gradually develop a structured supplier training mechanism. This will include communication and promotion on topics such as ethical standards, environmental responsibility, and labor rights, with the goal of enhancing overall sustainability performance and fostering a shared commitment across the supply chain.

1.3.13 Information System Security and Management Structure

In an era of rapid digital development, information security has become one of the core issues in corporate operations. Copartner fully recognizes that safeguarding information assets is not only essential for maintaining operational stability but also a fundamental commitment to the trust of customers, partners, and shareholders. The Company actively promotes a comprehensive information security management strategy and implements high-standard security protection measures to ensure the confidentiality, integrity, and availability of corporate data, thereby preventing various potential threats and risks.

List the losses, possible impacts, and countermeasures from major ICT security incidents in the last year and up to the publication date of the annual report. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

The Company did not encounter any major information security incidents that would affect the operations during 2024.

Cyber security risk management framework

The Company's information security unit is the Information Management Division, which is equipped with an information security supervisor and dedicated personnel and is responsible for formulating the Company's information security system, establishing a secure and reliable business operating environment, and ensuring the security of data, systems, and network environments. Additionally, they regularly review the company's information security management framework and policies to ensure appropriateness and report to the CEO.

The Audit Division is an information security supervisory unit and conducts annual audits and assessments to ensure its suitability and security.

Resources put in information security management

- A. We prepare a budget for information operations per year to maintain and reinforce information security protection, such as renewal of software and hardware repair and maintenance contracts and replacement of relevant datacenter equipment. °
- B. The company has two dedicated personnel for ICT, including one supervisor and one specialist.
- C. Supervisor and specialist have 6 discussion for ICT security management in 2024.

1.3.14 Information System Security, Management Policies, and Handling Procedures

Cyber security policy

- A. The login account and password are required to use the Company's system resources within the scope of access permissions to maintain system security and controllability.
- B. User passwords can be updated at any time. The Information Department regularly reminds users of changing their passwords and the information security policy and rules.
- C. Various network services are handled in accordance with the information security policy, and different departments are given different access permissions based on their attributes.
- D. We regularly review the settings of firewalls and email gateways and timely reinforce their security mechanisms to ensure the security of the Company's network environment and email delivery.
- E. We carry out the virus detection and scanning tasks in real time automatically for the operating systems, network environments, and emails.
- F. We regularly update the anti-virus software version and update the latest virus pattern at any time.
- G. We back up system data automatically per day.
- H. The Information Management Division stores the external storage media for important backups in the security boxes of public or private banks with good reputation and updates the above media at least once per week.
- I. We have established a remote backup mechanism for important system data and store the data in a remote backup service provider's IDC.
- J. The ICT supervisors and employees receive training related to information security.
- K. Join a cybersecurity information sharing organization to obtain cybersecurity threat intelligence, cybersecurity threats, and vulnerability information.

Specific management plans

A. Hardware equipment and data center management

1. Without information personnel's permission, it is not allowed to move or disassemble computers, hosts, monitors, among other computer peripherals.
2. It is not allowed to change the relevant settings of the computer system without consent, and if necessary, it should be handled with information personnel's assistance.
3. The data center is equipped with an independent air-conditioning and a backup air-conditioning, a security surveillance, an access control, and uninterruptible power supply systems, and firefighting equipment; we regularly repair or maintain the equipment, to allow the center to continue to operate normally and securely.
4. When a person enters and leaves the data center, they should be escorted by the Company's information personnel and need to fill out the data center access control form.
5. When a service provider is to maintain software or hardware, they should be escorted and supervised by the Company's information personnel.

B. Software version management

1. Any software system not obtained through legal procedures is strictly prohibited in the Company.
2. Software that has not been confirmed by the information unit, regardless of whether it is legal or not, may not be installed on the Company's computers.
3. Public software and documents are stored in a safe place of the Information Management Division and properly kept.

C. Virus and illegal intrusion and email management

1. The personal computers and servers used by all our employees are equipped with anti-virus software, and anti-virus software is also used to detect viruses in external storage media. The latest version of the virus pattern is automatically updated. The Company has an anti-spam

system in place, and each email sent or received through our email server and files attached thereto will be sent or received after being scanned.

2. We detect and block all illegal intrusion into the Company's network around the clock and adjust the defense mechanism in a timely manner.

D. Major disaster emergency response and recovery plan management

In response to unexpected accidents that cause a system to fail to operate normally, the Company has formulated a disaster emergency response and recovery plan, tests the plan with simulated scenarios, records the test procedures and results, and analyzes the improvement procedures to minimize the impact of disasters on the Company's information operations.

Internal Information Security Training in 2024

Date	Course Content	Participants / Attendance
End of each month	Email Campaign: Information Security Policy	All Head Office Employees / 720 participants

Information Security Disaster Recovery Plan: Incident Reporting Procedure

1. Incident Detection:

When an employee discovers or suspects an information security anomaly during routine operations, they must immediately report it to their department supervisor and simultaneously notify the IT Department.

2. Initial Reporting:

The department supervisor shall report the incident to the IT Department, including: Time of occurrence, Description of the incident (what happened, scope of impact, type of affected system).

3. Incident Assessment and Confirmation:

Upon receiving the report, the IT Department will initiate an incident assessment to confirm the nature, scope, and severity of the issue.

The IT Department will escalate the matter to senior management and ensure that the incident is properly managed and tracked

4. Emergency Response and Control Measures:

Once an information security incident is confirmed, appropriate emergency response measures will be implemented immediately. The established disaster recovery plan will be executed, Network firewall rules may be adjusted as needed, The goal is to ensure that the company's systems or services are quickly restored to normal operation.

1.3.15 Customer Relationship Management

Copartner fully recognizes that customers are the fundamental driving force behind a company's growth and development. Through years of business operation, we have come to deeply understand that building stable and long-term partnerships with customers relies not only on delivering high-quality products and services, but also on ongoing communication, mutual understanding, and trust. As customer demands become increasingly diverse and the market environment continues to evolve, we adhere to a customer-centric philosophy. By proactively responding to customer needs and accurately grasping market trends, we strive to provide innovative solutions that meet the demands of the times.

We regard every interaction with customers as a valuable opportunity and are committed to cultivating stronger partnerships that enable mutual growth. Whether in the pre-sales, sales, or after-sales stages, Copartner consistently upholds the principles of integrity, professionalism, and accountability to ensure that customer needs are fully addressed. We believe that only through long-term and profound trust-based relationships can we distinguish ourselves in a highly competitive market and achieve win-win outcomes with our customers.

Copartner's Objectives

- ✓ **Enhance Customer Satisfaction:** Deliver high-quality products and services to meet diverse customer needs.
- ✓ **Strengthen Customer Loyalty:** Establish long-term and stable partnerships to foster mutual growth between Copartner and its clients.
- ✓ **Promote Sustainable Collaboration:** Align with Copartner's sustainability policies to jointly pursue environmental and social responsibility goals with customers.

Customer Relationship Management Implementation

Phase	Key Activities	Expected Outcomes
Customer Data Establishment	Develop a customer database to record basic information, transaction history, and feedback.	Comprehensive customer profiles to support decision-making and targeted marketing.
Communication and Relationship Maintenance	Conduct on-site visits, send holiday gifts, and participate in key company events.	Strengthen customer identification with and engagement in the Copartner brand.
Issue Response	Set up a dedicated complaint handling team and implement real-time feedback mechanisms; provide a transparent and structured process for problem resolution.	Prompt resolution of customer issues, enhancing trust and satisfaction with Copartner.

Customer Monitoring and Complaint Overview

Quantitative Indicator: Customer churn rate maintained below 5%.

Customer Complaints:

In 2024, a total of 14 complaint cases were recorded. All 14 cases were successfully resolved through negotiation with customers.

Annual complaint rate: 3.27% (14 complaints / 428 total shipments).

Complaint Category	Number of Cases	Complaint Rate
Appearance Defects	5/428	1.17%
Process Issues	5/428	1.17%
Packaging Issues	4/428	0.93%

Customer Personal Data Protection Policy

To safeguard the security and privacy of stakeholders' personal data, Copartner has implemented a Personal Data Protection Policy and established the “Personal Data Protection Management Guidelines” in accordance with the Personal Data Protection Act and relevant regulations. This is to ensure that the collection, processing, and use of personal data comply with legal requirements and the company’s internal control standards.

The company is committed to institutionalized management and continuous improvement to prevent data leakage, tampering, or other forms of infringement. Copartner also actively enhances employees' awareness of data protection, striving to establish a corporate culture founded on both trust and accountability.

The “Personal Data Protection Management Guidelines” have been publicly disclosed on the company’s website. For details, please visit the official site: Copartner Corporate Governance – Key Internal Regulations.

Scope of Application

This policy applies to all personal data managed by Copartner, including but not limited to data provided by customers, suppliers, employees, and other business partners. Data types include names, contact information, identity documentation, transaction records, and other identifiable information.

Responsible Department

The Human Resources Department serves as the primary unit responsible for promoting personal data protection. Department heads are accountable for implementing the policy, conducting employee training, and managing responses to data security incidents to ensure effective execution and enhance overall data protection performance.

Annual Implementation Status

To strengthen employees' awareness of personal data protection, Copartner promotes regular internal education campaigns. In 2024, the company conducted personal data protection awareness activities via internal communications and held monthly information security briefings. These initiatives covered all employees, including new hires and key personnel, totaling 60 participants.

Training content included: Classification of personal data, Legal requirements for data collection and notification obligations, Procedures for responding to data breaches. These efforts aim to enhance employees' sensitivity and responsiveness to personal data issues in daily operations. Furthermore, the company conducts regular internal audits and reviews of data access controls to ensure compliance with applicable laws and continuously improve the effectiveness of its data protection mechanisms.

1.3.16 Implementation of the promotion of sustainable development

Copartner has established an ESG Team to serve as the company's internal unit dedicated to sustainability efforts. The Office of the President is responsible for planning, promoting, and overseeing the company's sustainable development strategies. In alignment with corporate governance requirements, the ESG Team formulated the "Sustainability Information Management Guidelines", which were implemented upon approval by both the Audit Committee and the Board of Directors.

These guidelines define the responsibilities of ESG-related units, including the management, decision-making, and oversight of major Environmental, Social, and Governance (ESG) strategies relevant to the company's operations. They also provide a framework for reviewing the effectiveness of policy implementation and the achievement of related goals.

The ESG Team convenes at least once a year. The Office of the President reports the execution outcomes to the Board of Directors, which is responsible for evaluating the feasibility of relevant strategies and periodically reviewing their progress. When necessary, the Board urges the executive team to adjust the strategic direction to ensure the achievement of sustainability objectives.

The ESG Team categorizes its focus areas based on function and authority as follows:

- 1. Environmental Sustainability:** Focused on carbon emission reduction, resource management, and the development of green products.
- 2. Social Responsibility:** Responsible for employee rights, supply chain management, and community engagement activities.
- 3. Corporate Governance:** Dedicated to enhancing corporate governance, promoting ethical business practices, and strengthening regulatory compliance mechanisms.

Each department of the Company designates an employee to serve as a member of the ESG Team, responsible for identifying material ESG issues related to the Company's operations, formulating management strategies and targets, and preparing the annual sustainability report. Through the collaboration between the General Manager's Office and the ESG Team, the Company will continue to strengthen its sustainable development strategy to ensure comprehensive advancement in environmental protection, social responsibility, and corporate governance, thereby achieving long-term and stable business objectives.






Based on the materiality principle under corporate social responsibility, the Company conducts relevant risk assessments of critical issues and have formulated relevant risk management policies based on the risks assessed. The details are as follows:

Material issue	Risk assessment indicator	Risk management policy
Environmental	Waste Management Water Resources Energy Management	As a citizen on Earth, the Company is deeply aware of the importance of environmental sustainability and strive to minimizes the risk of environmental violations by adopting waste gas collection systems and water circulation systems, while proactively implementing energy-saving and carbon reduction projects in a long term to increase employee' awareness of environmental protection, to increase the resource use efficiency.
Social	labor-management relation	The company regularly holds labor-management meetings and establishes a employee welfare committee to promote interaction and communication among all employees. The Company complies with the Labor Standards Act and applicable laws and regulations to formulate various salary and benefit measures for employees, provide a leave of absence and flextime system that are better than legal requirements, various insurance, and subsidies, and proactively implement diverse employee activities to attract and retain outstanding employees.
	Workplace safety	The Company's office entrances and exits are equipped with an access control, monitoring, and security control system to ensure employee security. We appoint a professional company inspect public security and have obtained the building public security independent inspection certificate of approval. We regularly appoint professional companies to repair or maintain various mechanical and electrical or firefighting equipment, air conditioner and Water dispenser. Office are strictly smoke-free as per regulations to prevent the occurrence of fire incidents. No occupational accidents occurred in 2024.

	Customer privacy	The company implements a privacy policy and protection mechanism to ensure the protection of customer privacy. Any suspected incidents or issues regarding customer data security will be promptly reported to minimize the risks associated with such occurrences.
Governance	Anti- corruption	The Company has formulated the Ethical Corporate Management Best Practice Principles, the Procedures for Ethical Management and Guidelines for Conduct, an internal control system, a delegation system, division of labor, and other anti-fraud measures; carry out internal audits and internal control self-assessments; and provides channels for reporting violations of business ethics to duly implement anti-corruption measures.
	Information security	The Company keeps trade secrets strictly confidential. Employees are not allowed to inquire about or collect suppliers' and clients' trade secrets, trademarks, patents, and other intellectual property rights not related to their jobs. We signed the non-disclosure agreements (NDA) to protect their trade secrets. Information security measures adopted include anti-virus software installed on personal computers used by all employees, and anti-virus software used to detect viruses in external storage media, and the latest version of virus patterns automatically updated, and emails and attached files thereto scanned to confirm virus-free before being sent or received by the Company's email server, all illegal intrusions into the Company's network detected and blocked around the clock, as well as a defense mechanism adjusted in a timely manner.
	Socioeconomic compliance	The Company complies with laws and regulations, such as the trade laws in Taiwan and China and international standards, to ensure that our business operations are eco-friendly and in alignment with ethical conduct.

Sustainability Policy

Copartner Technology integrates the three core dimensions of Environmental, Social, and Corporate Governance (ESG) into its sustainability policy and actively promotes the achievement of related goals.

Dimension	Environmental Sustainability	Social	Corporate Governance
SDGs (Sustainable Development Goals)		 	 
Sustainability Objectives	Reduce carbon emissions, align with government policies, and procure equipment certified with environmental labels.	Improve the working environment for employees, provide equal development opportunities, and promote gender equality.	Ensure that company operations comply with regulatory requirements to promote long-term sustainable development, regularly publish annual reports to inform stakeholders of the company's operational status, and foster long-term and stable corporate growth.

<p>Implementation Status</p>	<p>Copartner actively implements measures to reduce carbon emissions by selecting equipment that meets environmental standards and promoting the application of energy-saving and carbon-reduction technologies. The company regularly reviews its energy usage to ensure compliance with the latest environmental regulations and assesses participation in carbon trading and carbon offset programs, thereby contributing to the reduction of the global carbon footprint.</p>	<p>The company is committed to creating a diverse and inclusive working environment, actively promoting gender equality and employee career development. It has established employee diversity programs and provides fair promotion opportunities. Copartner also conducts employee training and enhances welfare measures to promote overall employee well-being and job satisfaction.</p>	<p>Copartner ensures that all business activities comply with international and local regulations and promotes business development in accordance with the principles of sustainable development. The company publishes an annual social responsibility report to transparently disclose operational results to stakeholders, strengthen corporate governance and oversight mechanisms, and uphold its commitment to long-term and stable development.</p>
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2. Stakeholders and Material Topics

Copartner Technology upholds the core values of transparency, integrity, and responsibility, striving to maintain effective communication and collaboration with its stakeholders. Through systematic identification and analysis, the company understands the needs and expectations of different stakeholders and integrates them into corporate decision-making as a critical foundation for driving sustainable development. We regularly conduct material topic assessments, focusing on the three dimensions of Environmental, Social, and Governance (ESG), to ensure that corporate strategies align with stakeholder concerns and to jointly maximize sustainable value.

2.1 Stakeholder Identification Process

Copartner Technology refers to the AA1000 SES Stakeholder Engagement Standard (2015) and adopts five key principles—Dependency, Responsibility, Tension, Influence, and Diverse Perspectives—to identify and analyze its stakeholders. By applying these principles, we determine which groups or organizations have significant influence on the company's operations or are highly affected by them. Following this assessment, the primary stakeholders directly related to Copartner are identified as:

- ✓ Employees: The core driving force behind the company's development.
- ✓ Shareholders / Investors: Providers of stable capital support and strategic direction.
- ✓ Suppliers: Partners in ensuring supply chain stability and collaborative innovation.
- ✓ Customers: Drivers of market demand and brand value enhancement.
- ✓ Government Agencies: Entities exerting critical influence through regulatory supervision and policy guidance.
- ✓ Banks / Securities Firms: Facilitators in strengthening capital efficiency and maintaining financial soundness.

Copartner will continue to maintain close interaction with these stakeholders and incorporate diverse viewpoints to promote the advancement and sustainable development of the company.

2.2 Stakeholder Communication and Response



This report refers to the five key principles outlined in the AA1000 Stakeholder Engagement Standard (SES): dependency, responsibility, tension, influence, and diverse perspectives to identify four main categories of stakeholders: employees, customers, shareholders/investors, and suppliers. While pursuing sustainable operations and corporate profitability, the company places importance on Environmental, Social, and Governance (ESG) issues, incorporating them into its management guidelines and daily business activities to ensure sustainable development.

To establish effective communication channels with stakeholders, the company has set up a dedicated Stakeholder Section on the homepage of its official website. This section includes dedicated areas for investors, human resources, suppliers and customers, topic communication, and contact windows.

Stakeholders who wish to inquire about material topics or related matters with Copartner can also obtain contact information for each stakeholder category through the website. Additionally, to analyze the company's operational impact on the global economy, social prosperity, and environmental protection, an anonymous stakeholder survey has been established. This enables the company to better define and adjust its future sustainability development direction, further maintain collaborative relationships with stakeholders, and ensure that this report effectively communicates with Copartner's partners to safeguard their rights and interests.

The summary of stakeholder communication activities for 2024 is as follows:

Stakeholder	Key Concerns	Responsible Department	Communication Channels & Frequency	Frequency
Employees	<ul style="list-style-type: none"> ✓ Workplace safety ✓ Employee benefits ✓ Labor relations ✓ Channels for expressing opinions 	<p>Human Resources Dept. Employee Welfare Committee Contact: HR Dept. / Deputy Manager Lu (02)8226-5658 #2302</p>	<p>1. Hold regular quarterly labor-management meetings to establish negotiation mechanisms. 2. Set up employee contact points to improve labor relations and gender equality. 3. Define rights, obligations, and management matters in the employee handbook to ensure employees' understanding and protection of their rights.</p>	<p>Held 4 labor-management meetings in 2024 to coordinate labor relations and promote cooperation.</p>
Customers	<ul style="list-style-type: none"> ✓ Products, services, customer relationships ✓ Product quality ✓ Product regulatory compliance 	<p>Sales Administration Dept. Contact: Sales Admin Dept. / Section Chief Li (02)8226-5658 #2701</p>	<p>Respond to product quality and sales service topics through customer visits, participation in exhibitions, etc. A dedicated product/customer contact section is available on the company website, with assigned personnel to respond to inquiries.</p>	<p>Daily customer communication and visits. Participated in 8 international exhibitions in 2024.</p>

Shareholders / Investors	<ul style="list-style-type: none"> ✓ Company performance ✓ Dividend distribution ✓ Corporate governance ✓ R&D direction 	<p>Finance Dept. Spokesperson / Deputy Spokesperson Contact: Finance Dept. / Associate Manager Cheng (02)8226-5658 #2201</p>	<p>Hold annual shareholders' meetings where shareholders can exercise voting rights electronically. Organize investor conferences, publish annual reports, announce monthly revenue, and release financial reports to keep shareholders informed of the company's operations.</p>	<p>Held the annual shareholders' meeting and one investor conference in 2024 to address shareholder inquiries.</p>
Suppliers	<ul style="list-style-type: none"> ✓ Supplier management and evaluation 	<p>Administration Dept. Procurement Unit Contact: Admin Dept. / Deputy Manager Ding (02)8226-5658 #2601</p>	<p>Uphold sustainability principles and fair trade; require suppliers to comply with safety and environmental regulations. Procurement contacts communicate requirements as needed, and suppliers can raise questions at any time to ensure information symmetry.</p>	<p>Regular daily communication and coordination with suppliers.</p>
Government Agencies	<ul style="list-style-type: none"> ✓ Regulatory compliance ✓ Social responsibility ✓ Information disclosure 	<p>Finance Dept. Spokesperson / Deputy Spokesperson Contact: Finance Dept. / Associate Manager Cheng (02)8226-5658 #2201</p>	<p>Maintain regular communication through official correspondence, meeting participation, and policy feedback to ensure compliance and alignment with government policies.</p>	<p>Disclosed 37 material information announcements on the Market Observation Post System; 1 corporate governance evaluation; 1 labor safety and fire inspection in 2024.</p>

Banks / Securities Firms	<ul style="list-style-type: none"> ✓ Corporate governance ✓ Sustainable development ✓ Financial soundness 	Finance Dept. Spokesperson / Deputy Spokesperson Contact: Finance Dept. / Associate Manager Cheng (02)8226-5658 #2201	Maintain stable, ongoing communication with banks and brokers through regular investor conferences and written reports, providing timely and transparent updates on business performance, financial status, and market outlook. Adjust as necessary in response to market changes to strengthen mutual understanding and trust.	Maintain close daily contact with all banks and brokers involved in business dealings.
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2.3 Identification of Material Sustainability Topics

Copartner Technology follows the GRI Standards and refers to both domestic and international sustainability trends and frameworks. In combination with internal discussions and support from external consultants, the company conducts risk assessments on environmental, social, and governance (ESG) topics relevant to its operations. Through this process, 17 material topics have been identified.

The company developed both an External Stakeholder Questionnaire and an Impact Assessment Questionnaire to further understand the significance and impact of these sustainability issues on the company. An online survey was conducted to collect stakeholder (including employees, customers, shareholders/investors, suppliers, government agencies, etc.) feedback on the level of concern for each topic. Topics with higher levels of stakeholder concern were classified as material topics.

In addition, internal and external experts jointly reviewed and analyzed the results to ensure no critical topics were overlooked. The company applied z-values to determine which topics attracted higher stakeholder attention: a positive z-value indicates that the topic scored above the average level and is therefore regarded as a material topic.

Sustainability Topics	Average	Z value	Sustainability Topics	Average	Z value
Corporate Governance and Risk Management	4.033	0.474	Water Resource Management	3.767	-1.062
Operational and Financial Performance	4.250	1.726	Waste Management	3.733	-1.258

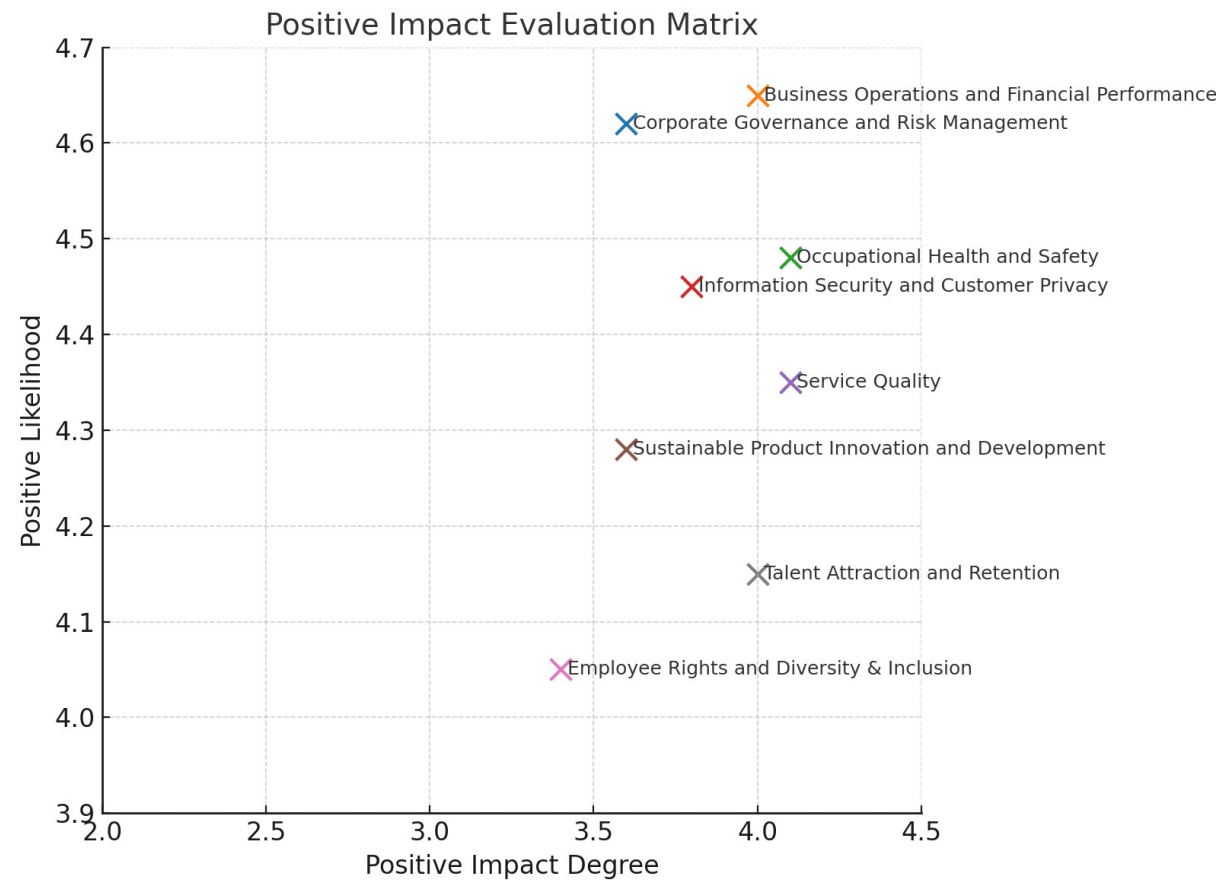
Ethical Business Practices and Regulatory Compliance	3.950	-0.005	Air Pollution Management	3.750	-1.160
Supply Chain Management	3.767	-1.062	Talent Attraction and Retention	3.968	0.185
Information Security and Customer Privacy	4.233	1.628	Employee Rights and Diversity & Equality	4.050	0.572
Quality of Company Services	4.083	0.762	Employee Training and Development	3.917	-0.196
Sustainable Product Innovation and Development	4.067	0.670	Occupational Health and Safety	4.183	1.340
Climate Change Factors	3.717	-1.350	Social Investment and Engagement	3.833	-0.392
Energy and Greenhouse Gas Management	3.800	-0.871			

By compiling the results of the external stakeholder questionnaire and applying z-value analysis, it was determined that eight sustainability topics were given greater importance (with positive z-values). These topics are: Corporate Governance and Risk Management, Operational and Financial Performance, Information Security and Customer Privacy, Quality of Company Services, Sustainable Product Innovation and Development, Talent Attraction and Retention, Employee Rights and Diversity & Equality, and Occupational Health and Safety.

The company conducts annual surveys and analyses on material topics to dynamically adjust its focus on key sustainability issues, actively responding

to the needs and suggestions of stakeholders.

In 2024, Copartner adopted the GRI 2021 Standards as the basis for reporting for the first time, evaluating stakeholders' prioritization of sustainability topics as well as the potential positive and negative impacts these topics may have on the company. Based on the questionnaire results, we identify key topics, establish long-term sustainability goals, and conduct effectiveness assessments through internal performance indicators, international development trends, and the formulation of domestic legal frameworks.

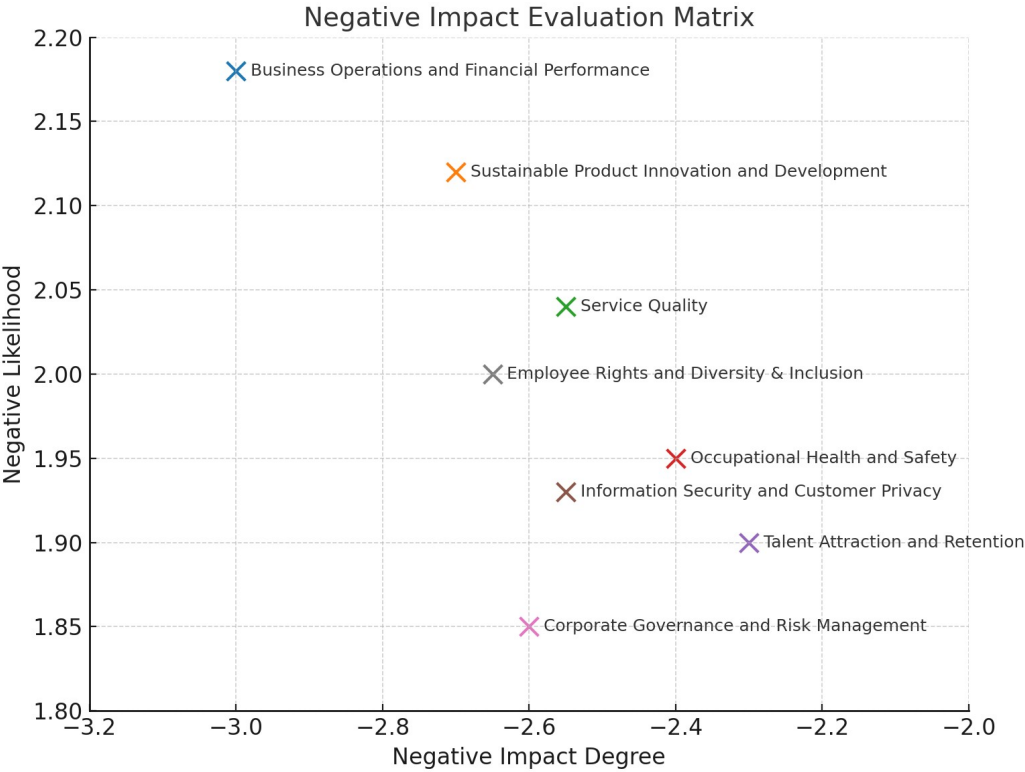


Moving forward, Copartner will continue to maintain transparent and open communication with stakeholders, proactively disclosing progress on sustainability strategies through the official website and sustainability reports, to ensure that the company's direction aligns with stakeholder and societal expectations for a sustainable future.

The company conducted an analysis of eight key material topics, using the results of the impact assessment questionnaire completed by internal

senior executives as the basis to compile the Positive Impact Assessment Matrix. This matrix is used to evaluate the likelihood and degree of positive impact regarding material topics within the company.

Due to the concentration of data points, the range of the X-axis (degree of positive impact) was adjusted to 2.0 to 4.5, and the Y-axis (likelihood of positive impact) was adjusted to 3.9 to 4.7. According to the matrix, internal executives perceive that talent attraction and retention, as well as employee rights and diversity & equality, have relatively lower likelihood and degree of positive impact for the company. In contrast, corporate governance and risk management, along with operational and financial performance, are considered by internal senior executives to have an extremely high likelihood and degree of positive impact.



Similarly, based on the results of the impact assessment questionnaire completed by internal senior executives, a Negative Impact Assessment Matrix was compiled to reflect the negative impact items identified in the questionnaire.

Internal executives consider that occupational health and safety, talent attraction and retention, information security and customer privacy, as well as corporate governance and risk management, present relatively lower likelihood and degree of negative impact on the company compared to other topics. In contrast, operational and financial performance is consistently regarded by senior executives as a topic with an extremely high likelihood and degree of negative impact on the company.

2.3.1 Material Topic Management

Aspect	Material Topic	Description	Value Chain			Corresponding Section
			Upstream	The company	Downstream	
Governance	Corporate Governance and Risk Management	<p>Positive: Robust governance and risk control can reduce operational risks and improve decision-making efficiency.</p> <p>Negative: Poor governance may lead to operational mistakes and an investor confidence crisis.</p>		⊙		1.3 Corporate Governance
	Operational and Financial Performance	<p>Positive: Solid operational performance and financial management facilitate effective resource allocation, enhancing corporate profitability and competitiveness.</p> <p>Negative: Financial imbalance, inadequate cost control, or market volatility may affect cash flow and operational capacity.</p>		⊙	⊙	1.3 Corporate Governance
	Information Security and Customer Privacy	<p>Positive: Strengthening information protection mechanisms safeguards customer data, enhancing consumer trust and brand value.</p> <p>Negative: Security vulnerabilities or data breaches may result in legal liabilities, reputational damage, and customer attrition.</p>		⊙		1.3 Corporate Governance

	Quality of Company Services	<p>Positive: Continuous improvement of service processes and quality enhances customer satisfaction and fosters long-term loyalty.</p> <p>Negative: Inconsistent service quality or improper handling may lead to increased customer complaints and loss of business opportunities.</p>		◎	◎	4.2 Service Quality Management
	Talent Attraction and Retention	<p>Positive: Comprehensive career development and compensation systems help attract outstanding talent, strengthening organizational competitiveness.</p> <p>Negative: High turnover or talent gaps may impair organizational efficiency and knowledge transfer, disrupting operational stability.</p>		◎		5.2 Employee Training and Development
Product	Sustainable Product Innovation and Development	<p>Positive: Investing in the R&D of green and innovative products helps tap into new markets, address environmental trends, and comply with regulatory requirements.</p> <p>Negative: R&D failures or unconverted resource investment may impact resource efficiency and financial performance.</p>	◎	◎		4.2 Service Quality Management
Social	employee Rights and Diversity & Equality	<p>Positive: Establishing a diverse and inclusive culture with employee engagement mechanisms enhances employee satisfaction and corporate image.</p> <p>Negative: Neglecting basic employee rights or facing discrimination disputes may trigger labor conflicts and public criticism.</p>		◎		5.1 Employee Relations

	Occupational Health and Safety	<p>Positive: Emphasizing occupational safety and health systems can safeguard employee workplace safety and reduce the incidence of occupational accidents.</p> <p>Negative: Poorly managed workplace risks may lead to employee injuries, operational disruptions, and legal disputes.</p>	©	©		5.4 Occupational Safety, Health, and Wellness
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3. Environmental Sustainability Development

Copartner upholds the core philosophy of “Responsible Manufacturing, Green Innovation,” striving to reduce the environmental impact of its operations and to advance toward a circular and low-carbon sustainable development model. In response to global challenges such as climate change and resource depletion, we actively implement energy-saving and carbon-reduction measures, promote greenhouse gas inventory, enhance resource efficiency, and pursue eco-friendly product design. We continuously monitor international environmental regulations and sustainability trends within the supply chain, establishing them as fundamental pillars of resilient corporate management. We believe that only by embedding environmental responsibility into daily operations can we co-create sustainable value with our customers, employees, and society.

3.1 Driving Organization: ESG Team

To fulfill corporate and social responsibilities and to promote the joint advancement of the economy, environment, and society toward sustainable development goals, Copartner has established an internal “ESG Team” under the General Manager’s Office as the company’s highest dedicated unit responsible for sustainability.

The ESG Team convenes regular meetings, integrating stakeholder concerns on environmental, social, and governance (ESG) issues into annual plans and budgets, and collaborates with other functional committees for division of work, discussion, and exchange on related topics. Looking ahead, the ESG Team will continue to monitor domestic and international sustainability standards, policy changes, and industry operational trends, regularly reviewing and optimizing the company’s existing sustainability governance framework and promotion mechanisms to enhance overall management effectiveness and execution capabilities.

To strengthen the implementation of sustainability strategies and organizational transparency, the company reports annually to the Board of Directors on the progress of sustainability initiatives and the status of related certifications. The Board plays a critical governance role by reviewing the reports

submitted by the ESG Team and carefully deliberating on the key sustainability issues and recommendations presented. Senior management is tasked with planning and formulating sustainability strategic guidelines based on the Board's resolutions, while the Board is responsible for evaluating the feasibility and potential risks of the strategies, regularly reviewing execution progress, and urging the management team to make necessary adjustments to ensure the high-level integration of sustainability goals with the company's overall business strategy.

3.2 Climate Change Management

3.2.1 Climate Change Governance

As climate-related disasters become increasingly frequent, climate risk management has emerged as a critical issue that enterprises must address. Copartner has established an ESG Team to actively respond to the challenges posed by climate change. This task force is dedicated to identifying and assessing climate risks and has incorporated the TCFD (Task Force on Climate-related Financial Disclosures) framework and IFRS S2 standards.

In accordance with the four pillars of the TCFD framework—Governance, Strategy, Risk Management, and Metrics and Targets—Copartner conducts comprehensive analyses, supported by external professional agencies that provide specialized training programs.

The training covers global risk trends and climate change topics, including the current status of TCFD development, frameworks for assessing climate-related risks and opportunities, scenario setting, and potential impacts, helping employees understand sustainability trends and risk management principles.

Additionally, practical courses on greenhouse gas inventory are arranged, explaining the types of emission sources under Scope 1 to Scope 3, inventory methods, data compilation, and calculation standards. The training also introduces the ISO 14064-1 international standard to strengthen employees' practical understanding of carbon inventory operations and carbon reduction action planning, comprehensively enhancing their knowledge and ability to respond to climate issues.

3.2.1.2 Governance of Climate-Related Risks and Opportunities

In the face of evolving climate change regulations and the increasing frequency of extreme weather events, Copartner actively addresses various climate risks while simultaneously exploring potential climate-related opportunities as key drivers for business transformation and enhanced competitiveness.

To strengthen the effectiveness of climate governance, the company's ESG Team is responsible for the integrated planning of sustainability strategies and regularly conducts assessments of climate-related risks and opportunities under the TCFD (Task Force on Climate-related Financial Disclosures) framework. Based on these assessments, the company formulates sustainability practice guidelines, covering areas such as corporate governance, environmental protection, social responsibility, and information disclosure, which serve as guiding principles for sustainability promotion across the organization.

The ESG Team also periodically reviews progress toward ESG targets and regularly reports the related outcomes to the Board of Directors, ensuring effective communication and oversight between management and the board, thereby enhancing information transparency and regulatory compliance. Additionally, the Audit Committee assists in ensuring that the disclosure of both financial and non-financial information aligns with relevant regulations and stakeholder expectations, thereby reinforcing corporate responsibility and the foundation of sustainability trust.

3.2.1.3 Development of Skills and Expertise on Climate-Related Risks and Opportunities

All seven members of Copartner's Board of Directors participated in relevant training courses in 2024 and have acquired fundamental competencies related to sustainability. Please refer to the table below for the distribution of these professional competencies.

Name / diversity indicator	Gender	Business ability	Finance and accounting	management ability	Crisis management	Knowledge of the industry	An international market perspective	Leadership	Decision making	Sustainability-Related Competencies
Ho, Chun-Hsien	Male	◎		◎	◎	◎	◎	◎	◎	◎
Wang, Shih-Tsung	Male	◎		◎	◎	◎	◎	◎	◎	◎
Chen, Hung-Yao	Male	◎		◎	◎	◎	◎	◎	◎	◎
Cheng, Chin-Hung	Male	◎		◎	◎	◎	◎	◎	◎	◎
Wu, Li-Ching	Male	◎	◎	◎	◎	◎	◎	◎	◎	◎
Hsu, Yung-Chen	Male				◎	◎	◎	◎	◎	◎
Huang, Shih-Yi	Male		◎		◎		◎	◎	◎	◎

Note: ◎ indicates partial competency.

The Company's governance unit, leveraging its professional knowledge, skills, and extensive experience, plays a critical role in advancing the Company's sustainability initiatives. Furthermore, to ensure continuous enhancement of professional competencies, the governance unit undergoes regular annual training, having completed six hours of sustainability-related courses in 2024.

3.2.2 Climate Change Strategy

The Company regards sustainable development as a core element of its corporate strategic planning, with a deep understanding that the risks and transitional challenges posed by climate change have profound impacts on both its operations and supply chain. Therefore, we actively identify climate-related risks and continually explore potential climate opportunities, integrating them into the overall business strategy planning and adjustment process as key actions to enhance operational resilience and competitiveness.

When conducting climate risk and opportunity assessments, Copartner refers to the International Financial Reporting Standards IFRS S2, Industry-Based Guidance, Volume 49: “Electrical and Electronic Equipment,” to assess the applicability of disclosure topics and strengthen the completeness and consistency of related information disclosures. Starting in 2024, the Company has introduced climate scenario analysis tools as part of its forward-looking risk management, further optimizing the identification and response mechanisms for climate-related risks.

During the scenario analysis process, the Company evaluates the potential impacts of various climate change scenarios on operational costs, revenue capacity, production line interruptions, raw material supply stability, and major business decisions. It also assesses the potential impacts of related climate risks and opportunities on the Company’s financial condition and future development. Through this systematic analysis and dynamic adjustment, Copartner is committed to maintaining a steady development pace under the global green transition trend, fulfilling its commitment to sustainable corporate operations, and creating long-term value for stakeholders.

Climate Change Risk and Opportunity Identification Process

The Company's climate change risk and opportunity identification process consists of four steps, covering the stages from identification, assessment, analysis, to adaptation, ensuring a systematic approach to addressing climate challenges.

Step 1	Risk and Opportunity Identification and Assessment	The Company follows the TCFD (Task Force on Climate-related Financial Disclosures) framework, combining internal interview results to systematically analyze the risks and opportunities that climate change may bring, further understanding their potential impact on operational models and financial performance.
Step 2	TCFD Questionnaire Distribution and Collection	The Company further assesses the specific impacts of various climate risks and opportunities on operations, covering the expected time frame, source types, and potential financial impacts. At the same time, through quantitative surveys, the Company systematically identifies and filters climate-related risk and opportunity items with material influence, serving as a basis for subsequent strategy planning and resource allocation.
Step 3	Analysis of Climate-related Impacts	In accordance with TCFD guidelines and climate scenario analysis tools, the Company will conduct related financial disclosures, clearly presenting its awareness, assessment results, and response strategies regarding climate change-related risks and opportunities. This enhances information transparency and helps stakeholders understand the Company's sustainability resilience.

Step 4	Adaptation Response	The Company has preliminarily identified potential climate change-related risks and opportunities. Moving forward, it will develop concrete response strategies and action plans for each issue, regularly monitor implementation progress through meetings, and ultimately compile management results for reporting to the Board of Directors. This ensures that senior management has sufficient understanding and decision-making basis for climate risk responses, strengthening the overall climate governance capacity.
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Copartner, through in-depth discussions by its ESG Committee, has systematically identified and consolidated 16 climate-related risk factors as the foundation for its climate risk management. The Company uses survey questionnaires to assess the potential impact of each risk factor on its operations and analyzes the transitional and physical risks that may arise across different timeframes — short term (2024–2026), medium term (2027–2030), and long term (2031–2050).

For the identified risks, Copartner has concurrently planned and implemented corresponding management measures to strengthen the Company’s resilience in responding to climate change. At the same time, the Company actively explores climate-related opportunities as key drivers to enhance its sustainability resilience and long-term competitiveness, steadily advancing toward the robust realization of its sustainable management goals.

Terms	Define	Linkage with the Timeline of Strategic Decision-Making and Planning
short term	2024–2026	The company’s major decision-making and planning cycle averages approximately two years, with strategies regularly reviewed and adjusted every two years to ensure that operational direction aligns with market dynamics and regulatory changes.
medium term	2027-2030	The company anticipates that within five years, its strategic decisions will yield significant outcomes and will continue to monitor and adjust its plans to address the risks and opportunities arising from climate change.

long term	2031-2050	In response to the government's "2050 Net-Zero Emissions Roadmap" and related policies, the company has set a target to achieve net-zero emissions by 2050, ensuring the long-term sustainability of its operations.
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Impacts of Climate-Related Risks and Opportunities on the Business Model and Value Chain

The climate-related risks and opportunities identified by the Company have substantial impacts on overall operations, with varying effects across different segments of the value chain. In facing the challenges and opportunities brought about by climate change, the Company must continuously adjust its business strategies and management priorities to strengthen its resilience, ensuring the realization of long-term competitive advantages and sustainability goals. The impacts of related risks and opportunities are outlined as follows:

Risk / Opportunity		Risk / Opportunity Description	Where Risks Are Concentrated Within the Business Model / Value Chain		
			Upstream	Copartner	Downstream
Transition Risks	Market	Raw Material Price Increase: Rising prices of key raw materials directly increase manufacturing costs, compressing the company's gross margin.		◎	
		Market Information Uncertainty: Failure to promptly grasp market trends may affect the company's strategy and resource allocation efficiency.		◎	

		Changes in Customer Behavior: Copartner must accelerate product design adjustments and management models to maintain competitiveness.		◎	◎
		Shifts in Consumer Preferences: Market trends are moving toward sustainable products and low-carbon supply chains, potentially leading to declining demand for traditional products.	◎	◎	◎
	Policy & Regulation	Rising Pricing of Greenhouse Gas Emissions: Implementation of such mechanisms will increase operating costs.		◎	◎
		Strengthened Emission Reporting Obligations: The company must invest resources to establish carbon management and data systems, increasing compliance costs.		◎	◎
		Product Service Requirements and Regulations: Products may face stricter environmental standards.	◎	◎	◎
	Technology	Low-Carbon Technology Transition Costs: The company may need to invest in upgrading machinery and adopting green manufacturing processes, leading to increased short-term capital expenditure pressures.		◎	
		New Technology Investment Failure: If new technologies fail to achieve commercial success, it could result in financial losses and operational risks.		◎	
		Low-Carbon Product Substitution Issues: The company may face pressure from product substitution.		◎	

	Reputation	<p>Increased Stakeholder Attention and Negative Feedback:</p> <p>This may trigger backlash from investors, NGOs, or local communities, causing reputational damage.</p>		⊙	⊙
		<p>Litigation Risk:</p> <p>Civil or administrative lawsuits may impact corporate reputation and financial performance.</p>		⊙	⊙
		<p>Industry Stigmatization:</p> <p>If societal perceptions of high-energy-consuming industries worsen, it may harm the company's image and attractiveness to talent.</p>	⊙	⊙	⊙
Physical Risks	Immediate	<p>Extreme Changes in Climate Patterns:</p> <p>Abnormal weather events such as heavy rainfall or typhoons could disrupt supply chain logistics or damage facilities, affecting operational stability.</p>	⊙	⊙	⊙
	Long-term	<p>Rising Average Temperatures:</p> <p>This may impact the efficiency of plant equipment and employee health, increasing cooling and occupational safety costs.</p>	⊙		
		<p>Rising Sea Levels:</p> <p>If production sites are located in low-lying areas, they may face future flooding risks, requiring disaster preparedness and site selection strategy evaluations.</p>	⊙		

Opportunity	Technology	Use of Renewable Energy: Introducing green energy helps reduce carbon emissions and strengthens customer trust in a low-carbon supply chain.		◎	◎
		Technological Innovation Developing eco-friendly and high-efficiency products can enhance competitiveness and open up new markets.		◎	◎
	Policy & Regulation	Government Subsidies: Leveraging policy subsidies can lower transition costs and accelerate equipment upgrades.	◎	◎	

Description of Current and Expected Impacts of Climate-Related Risks and Opportunities on Business Model and Value Chain

Copartner regularly reviews its major long-term strategic goals and has established two key visions: “Net Zero Emissions by 2050” and “Low-Carbon Transformation,” in response to the national 2050 net zero emissions policy. The company will provide a detailed explanation of how it addresses climate-related risks and opportunities, including current and anticipated changes in its business model and resource allocation.

Risk / Opportunity	Risk / Opportunity Description		Impact on Business Model		Impact on Value Chain	
			Current	Expected	Current	Expected
Transition Risks	Market	Raw Material Price Increase:	No impact currently	The company needs to develop diversified supply sources and alternative material strategies, while strengthening its cost transfer and real-time price response capabilities.	Pressure from rising metal and petrochemical material prices affects delivery stability and causes frequent quotation fluctuations.	Raising selling prices or shortening quotation validity periods, and possibly adjusting supply strategies and payment terms, will impact Copartner’s procurement and inventory planning.
		Market Information Uncertainty:	Rapid changes in international policies and customer sustainability standards require the	The company needs to strengthen intelligence gathering on policies and industry trends,	Small and medium-sized suppliers have weaker information-gathering capabilities and slower	This may affect the overall speed and accuracy of supply chain adjustments, and

			business side to frequently adjust its direction and response strategies.	and establish early warning and flexible strategy adjustment mechanisms to cope with external fluctuations.	responses to external policy and market changes.	Copartner may need to invest in training or information integration resources to enhance their responsiveness.
		Changes in Customer Behavior	No impact currently	As sustainable procurement becomes the norm, the company must adjust product design, strengthen its carbon management system, and enhance reporting capabilities; otherwise, it risks losing key orders.	No impact currently	Suppliers are required to possess basic carbon inventory capabilities and provide environmental data for their products; otherwise, they will be unable to meet the requirements of end-brand clients or export markets.
		Shifts in Consumer Preferences	No impact currently	This will exert upstream influence through the supply chain, compelling Copartner to	No impact currently	It is anticipated that supplying raw materials with traceability, eco-labels, or ESG

				accelerate its deployment in green materials and product development.		certifications will become necessary; failure to do so may result in replacement or exclusion from the supply chain.
	Policy & Regulation	Rising Pricing of Greenhouse Gas Emissions	No impact currently	Domestic energy prices have been rising year by year, and discussions on carbon pricing mechanisms have begun, leading to increased costs for electricity and fuel consumption.	The cost of energy-intensive value chains will rise significantly, with these costs likely being passed on to downstream customers.	Once carbon fees become normalized in the future, carbon-intensive suppliers may lose their price advantage, affecting their viability and competitiveness.
		Strengthened Emission Reporting Obligations	With the increase in ESG disclosure requirements, the company has begun establishing a carbon inventory system and internal data integration	In the future, when facing international regulations such as CSRD and SBTi, the company will need to implement more	Large clients require suppliers to provide carbon emissions and environmental management information; however,	As policy and industry disclosure regulations expand, suppliers will be included in audit and verification processes and will need to

			processes.	systematic emissions monitoring, third-party verification, and medium- to long-term carbon reduction target setting.	the overall preparedness of suppliers is generally insufficient.	enhance their internal data management capabilities.
		Product Service Requirements and Regulations	Products must comply with environmental regulations such as RoHS and REACH, and certain markets require the provision of non-toxic or low-volatility certifications.	Regulatory requirements will continue to tighten, and future products will be required to undergo more environmental certifications and traceability management, thereby increasing R&D and testing costs.	Compliance with hazardous substance management regulations has become a basic requirement for supplying goods, yet some small and medium-sized suppliers still lack systematic management mechanisms.	Under the dual pressures of regulations and market demands, suppliers will be required to obtain certifications and declarations of conformity such as RoHS, REACH, and VOC.
	Technology	Low-Carbon Technology Transition Costs	Gradual investments are being made in energy-saving equipment and monitoring systems,	Further introduction of smart manufacturing and green process technologies will	Small and medium-sized suppliers feel burdened by transformation costs and lack the resources	If they fail to keep pace with the decarbonization trend, some suppliers may be

			which will entail an initial capital expenditure burden.	involve the restructuring of operational processes and impose pressures on resource allocation and organizational transformation.	to adopt low-carbon production.	unable to meet carbon management requirements, and Copartner will need to reassess cooperation partners or provide assistance to enhance their capabilities.
		New Technology Investment Failure	No impact currently	If technological implementation is not properly planned or if market acceptance is poor, it may lead to resource waste and underperformance, affecting the company's growth and competitiveness.	Adopting new materials or processes carries high risks, with suppliers bearing the uncertainties of product verification and mass production.	If the technology cannot be successfully implemented or scaled, it will delay the overall supply chain upgrade process, and Copartner will need to diversify risks or take the lead in collaborative R&D.
		Low-Carbon Product Substitution Issues	Traditional wires and cables still dominate the market, but new	If the company fails to keep pace with technological	Traditional suppliers have not yet established the capability to supply	If the market rapidly shifts toward low-carbon alternatives,

			environmentally friendly material products are gradually emerging.	advancements, its products may be replaced by competitors offering eco-friendly and energy-saving features, leading to market loss.	alternative raw materials or products.	traditional suppliers will lose their competitive edge, and Copartner will need to proactively develop an alternative supply chain.
	Reputation	Increased Stakeholder Attention and Negative Feedback	No impact currently	External pressures are expected to translate into disclosure and performance requirements, and companies must proactively establish benefit-balancing mechanisms and response procedures to maintain reputation and cooperation stability.	Brand owners and investors are highly sensitive to the social and environmental responsibilities within the supply chain, amplifying the role of suppliers.	If suppliers encounter labor, environmental, or governance disputes, it will directly harm the client company's image, and it is anticipated that audits and adjustments to partnerships will become more frequent.

		Litigation Risk	No impact currently	As sustainability concerns increase, stakeholders are becoming more sensitive to corporate behavior, requiring companies to strengthen compliance systems and risk disclosures to avoid negative legal and reputational incidents.	If environmental pollution or regulatory violations occur, they may impact the reputation of the entire supply chain and interrupt supply.	Suppliers with weak compliance and risk management capabilities will be labeled as high-risk, affecting their opportunities to cooperate with major clients and the stability of contracts.
		Industry Stigmatization	No impact currently	In the future, it will be necessary to strengthen sustainable brand management, stakeholder communication, and social engagement to improve brand perception and attract	Suppliers with high energy consumption or high pollution risks are prone to becoming the focus of public scrutiny.	It is expected that there will be increasing social pressure and disclosure obligations, requiring enhanced transparency and CSR response capabilities.

				younger generations of talent.		
Physical Risks	Immediate	Extreme Changes in Climate Patterns	Extreme weather events such as heavy rainfall and typhoons are increasing the risk of supply chain and logistics disruptions.	A more comprehensive operational resilience plan is needed, including strengthening supply chain diversification, backup mechanisms, and climate disaster response capabilities.	Extreme climate events have already caused occasional disruptions to raw material transportation and supply stability.	Disruption risks are expected to increase; suppliers will need to enhance inventory backups and disaster response, and Copartner must also reassess supply distribution and concentration risks.
	Long-term	Rising Average Temperatures	Rising summer temperatures increase cooling demands in factory areas and impact employee work efficiency and safety.	It is necessary to improve factory energy-saving and comfort facilities and implement smart environmental control systems to maintain production stability and workplace health.	Labor-intensive suppliers face deteriorating working conditions and employee health challenges.	They need to improve working conditions and implement summer countermeasures; otherwise, they may face labor shortages or efficiency decline risks.

		Rising Sea Levels	Currently, there is no direct threat to the factory site, but certain logistics hubs or suppliers may be affected.	Taiwan is considered a high-risk area and, in the long term, plant location planning and supply chain risk assessments must incorporate extreme climate operational disruption scenarios and contingency plans.	Suppliers located near coastal or port areas face future operational uncertainty risks.	In the long term, this may result in logistics disruptions or pressure to relocate facilities, which should be incorporated into the supplier risk map and relocation planning considerations.
Opportunity	Energy Sources	Use of Renewable Energy	The company has begun evaluating the implementation of green electricity initiatives to reduce electricity costs and respond to customer concerns regarding carbon management.	As carbon disclosure and carbon pricing mechanisms become increasingly mature, the use of renewable energy will help alleviate carbon fee pressures, enhance the sustainable brand image, and offer opportunities to enter	Some suppliers have started evaluating the adoption of renewable energy to meet upstream customers' requirements for reducing supply chain carbon emissions; however, they are generally constrained by initial costs and	It is expected that suppliers will gradually increase the proportion of green electricity usage in the future and leverage renewable energy as a competitive advantage, thereby improving the likelihood of long-term cooperation with major

				standardized low-carbon supply chain markets.	energy supply limitations, resulting in slow implementation progress.	customers.
	Resource Efficiency	Government Subsidies	It is advisable to consider participating in certain subsidy programs offered by the Industrial Development Bureau or the Bureau of Energy, such as programs for energy-saving equipment replacement and the implementation of carbon inventory systems, to initially obtain funding and technical support.	In the future, further applications can be made for subsidies related to low-carbon transition, smart manufacturing, and digital tools for carbon management, accelerating the pace of green transformation and reducing financial pressure, thereby enhancing industry competitiveness.	Some suppliers have already benefited from government subsidy programs aimed at improving energy efficiency and supporting low-carbon transition, which helps to reduce financial burdens, maintain stable production, and partially upgrade equipment.	With the continuous expansion of government support, it will be possible to more proactively secure resources for equipment renewal and technological transformation in the future, thereby improving production efficiency, reducing emissions, and enhancing overall competitiveness within the supply chain.

	Products and Services	Technological Innovation	<p>The company continues to invest in the research and development of environmentally friendly wire and cable products, such as insulation materials and low-smoke halogen-free materials, while strengthening joint development with customers.</p>	<p>In the future, the company plans to align with market trends and policy directions by investing more resources in the development of green wire products, production optimization, and circular design, thereby enhancing differentiated competitiveness and exploring emerging application markets such as new energy sectors.</p>	<p>Due to capital and scale limitations, only a few large-scale suppliers or those with specialized technological capabilities have begun exploring low-carbon materials or energy-saving process innovations, and the overall pace of technological upgrading remains relatively slow.</p>	<p>It is anticipated that growing market demand for low-carbon products will push suppliers to accelerate the adoption of advanced processes and the development of eco-friendly materials, using technological innovation to enhance product competitiveness and meet customer ESG standards.</p>
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Impact of Climate-Related Risks and Opportunities on Strategy and Decision-Making

Based on the identification of climate-related risks and opportunities, Copartner has formulated strategies and action plans aligned with its business model, taking into account the “2050 Net-Zero Emissions” target, domestic and international carbon reduction trends, and government policy requirements. These efforts aim to ensure stable business development, enhance competitive advantage, and seize growth opportunities in the global low-carbon transition wave.

In line with this principle, the company will publicly disclose operational adjustments and resource allocation changes adopted in response to climate risks and opportunities, covering both current practices and future development directions, as well as specific measures to achieve climate goals, thereby ensuring compliance with governmental regulations and industry standards.

Copartner not only actively reduces operational carbon emissions but also focuses on promoting green innovation, optimizing supply chain management, and strengthening investments in low-carbon technologies and sustainable solutions to enhance overall resilience and long-term competitiveness. To ensure the effectiveness of its strategies, the company will continuously review and flexibly adjust action plans in response to market changes and policy developments.

By integrating internal and external resources and deepening cooperation with stakeholders, Copartner seeks to further improve its forecasting, response, and adaptation capabilities. With a proactive and responsible approach, the company will advance its sustainable development strategy, ensuring regulatory compliance while creating economic and social value throughout its journey toward net-zero emissions.

The Company's response to changes in risk management models and resource allocation is described as follows:

Risk / Opportunity	Risk / Opportunity Description		Changes in Business Model and Resource Allocation	
			Current	Expected
Transition Risks	Market	Raw Material Price Increase:	Increased pressure on raw material inventory management and financial allocation, requiring more resources for procurement negotiations.	Establish a diversified supply system and strengthen the development of alternative materials, increasing investment in supply chain management.
		Market Information Uncertainty:	Enhanced investment in market intelligence gathering and analysis personnel, establishing an initial early warning system.	Anticipated significant resource allocation to market analysis tools and team development to enhance decision-making flexibility and strategic adjustment capabilities.
		Changes in Customer Behavior	Resources already allocated to product carbon footprint assessments and certification processes, with initial adjustments to market strategies.	Continued increase in carbon management resources and disclosure system development, with adjustments to marketing models to meet customers' sustainable procurement requirements.
		Shifts in Consumer Preferences	Gradual increase in market research and early-stage R&D resources for low-carbon products.	Future R&D and marketing resources will largely shift toward green products to maintain market competitiveness.

	Policy & Regulation	Rising Pricing of Greenhouse Gas Emissions	Impact not yet significant.	Larger-scale adoption of renewable energy and energy-saving measures, with resources allocated to reducing carbon emissions to control future costs.
		Strengthened Emission Reporting Obligations	Initial establishment of internal carbon inventory systems, along with employee training and IT system upgrades.	Long-term continuous investment in information management resources for third-party verification and enhanced disclosure transparency, in order to maintain customer trust.
		Product Service Requirements and Regulations	Increased costs and human resource allocation for product environmental regulatory certifications.	It is expected that R&D resources, regulatory compliance personnel, and testing equipment investments will be significantly expanded to ensure product compliance.
	Technology	Low-Carbon Technology Transition Costs	Initial capital expenditures for equipment upgrades, affecting short-term financial planning.	Long-term budgets will be increasingly allocated to low-carbon technologies, smart equipment, and production process innovations, promoting an overall low-carbon transformation of the business model.
		New Technology Investment Failure	Increase resource investment in the evaluation and introduction phases of new technologies, with heightened risk awareness.	A more robust technical risk management process will be established, with increased resources dedicated to new technology

				validation and commercialization assessments.
		Low-Carbon Product Substitution Issues	Begin allocating R&D resources to the testing of eco-friendly materials and low-carbon products, conducting preliminary market assessments.	Resources will be increasingly concentrated on the scaled production and market promotion of low-carbon products, accelerating the pace of low-carbon transition and market responsiveness.
	Reputation	Increased Stakeholder Attention and Negative Feedback	Strengthen ESG communication and allocate resources for sustainability report preparation, with initial enhancement of public relations response capacity.	Long-term planning will continue to increase resources for stakeholder engagement and ESG performance management, strengthening brand image and trust.
		Litigation Risk	Impact not yet significant.	Resources for risk control and compliance systems will be further expanded to reduce future litigation and regulatory violation risks.
		Industry Stigmatization	Slightly increase resources for ESG advocacy and brand public relations activities to enhance social engagement efforts.	Future plans include the continuous expansion of resources for corporate social responsibility and brand development to improve corporate image and attract the next generation of talent.

Physical Risks	Immediate	Extreme Changes in Climate Patterns	Impact not yet significant.	Greater resources will be invested in building operational resilience, planning logistics routes, and enhancing disaster prevention and response capabilities.
	Long-term	Rising Average Temperatures	Impact not yet significant.	Long-term resource allocation will focus on plant design and the implementation of intelligent environmental control systems to improve personnel safety and production efficiency.
		Rising Sea Levels	Impact not yet significant.	Resources will also be increasingly allocated to supply chain risk management, geographic location reassessment, and contingency plan development over the long term.
Opportunity	Energy Sources	Use of Renewable Energy	Initial resources have been allocated to assess the feasibility of installing renewable energy (such as solar power) within the plant premises, along with planning for a short-term green electricity procurement ratio.	Resources will be increasingly concentrated on large-scale procurement of renewable energy or the establishment of self-owned facilities, aiming to reduce long-term operating costs and carbon emissions while optimizing the business model to align with market demands.

	Resource Efficiency	Government Subsidies	Portions of government subsidy programs have been utilized for equipment upgrades, production line improvements, and energy-saving enhancements, effectively reducing initial investment pressure.	Over the long term, more personnel and resources will be allocated to actively participate in government-supported green energy transition and smart manufacturing subsidy programs, thereby enhancing the effectiveness of the low-carbon transformation.
	Products and Services	Technological Innovation	Research and development resources have been invested in low-carbon wire materials and process improvements, with small-scale trial production and market testing already underway.	In the future, significant resources will be invested in the scaled-up research, development, and mass production of low-carbon products, adjusting the business model to better meet the demands of the low-carbon market and enhance market competitiveness.

Impact of Climate-Related Risks and Opportunities on Financial Condition, Financial Performance, and Cash Flows During the Reporting Period

The risks and opportunities identified by Copartner have an overall impact on the company, with varying effects in the short, medium, and long term. The related financial impacts during the reporting period are summarized as follows:

Risk / Opportunity	Risk / Opportunity Description		Potential Impact Timeframe			Financial Impact During the Reporting Period
			Short term	Medium term	Long term	
Transition Risks	Market	Raw Material Price Increase:	◎			The potential impact of this risk is classified as short-term, and there is no material financial impact during the current reporting period.
		Market Information Uncertainty:		◎		The potential impact of this risk is classified as medium-term, and there is no material financial impact during the current reporting period.
		Changes in Customer Behavior	◎			The potential impact of this risk is classified as short-term, and there is no material financial impact during the current reporting period.

		Shifts in Consumer Preferences	◎			The potential impact of this risk is classified as short-term, and there is no material financial impact during the current reporting period.
	Policy & Regulation	Rising Pricing of Greenhouse Gas Emissions	◎			The potential impact of this risk is classified as short-term, and there is no material financial impact during the current reporting period.
		Strengthened Emission Reporting Obligations	◎	◎	◎	This risk may impact the short-, medium-, and long-term periods, with the relevant financial impact during the reporting period as follows: During this period, approximately NT\$300,000 was incurred due to the enhancement of emission reporting obligations, such as the preparation of the sustainability report and greenhouse gas-related inventories.
		Product Service Requirements and Regulations		◎		The potential impact of this risk is classified as mid-term, and there is no material financial impact during the current reporting period.
	Technology	Low-Carbon Technology Transition Costs	◎			The potential impact of this risk is classified as short-term, and there is no material financial impact during the current reporting period.

		New Technology Investment Failure		◎		The potential impact of this risk is classified as mid-term, and there is no material financial impact during the current reporting period.
		Low-Carbon Product Substitution Issues		◎	◎	The potential impact of this risk is classified as mid- and long-term, and there is no material financial impact during the current reporting period.
	Reputation	Increased Stakeholder Attention and Negative Feedback		◎		The potential impact of this risk is classified as mid-term, and there is no material financial impact during the current reporting period.
		Litigation Risk		◎		The potential impact of this risk is classified as mid-term, and there is no material financial impact during the current reporting period.
		Industry Stigmatization			◎	The potential impact of this risk is classified as long-term, and there is no material financial impact during the current reporting period.
	Physical Risks	Extreme Changes in Climate Patterns	◎	◎	◎	The potential impact of this risk is classified as short-, mid- and long-term, and there is no material financial impact during the current reporting period.
		Rising Average Temperatures			◎	The potential impact of this risk is classified as long-term, and there is no material financial impact during the current reporting period.
		Rising Sea Levels			◎	The potential impact of this risk is classified as long-term, and there is no material financial impact during the current reporting period.

Opportunity	Energy Sources	Use of Renewable Energy		◎	◎	The potential impact of this risk is classified as mid- and long-term, and there is no material financial impact during the current reporting period.
	Resource Efficiency	Government Subsidies	◎	◎	◎	The potential impact of this risk is classified as short-, mid- and long-term, and there is no material financial impact during the current reporting period.
	Products and Services	Technological Innovation		◎	◎	The potential impact of this risk is classified as mid- and long-term, and there is no material financial impact during the current reporting period.

Climate Resilience: Climate-Related Scenario Analysis and Assessment

Copartner evaluates the impact of physical and transition risks on its strategies and business models based on the results of climate scenario analyses. The analysis process follows the TCFD framework and adopts SSP2-4.5 and SSP5-8.5 scenarios, as outlined in the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), as the selected physical risk scenarios.

The “Shared Socioeconomic Pathways” (SSP) incorporate socioeconomic development elements into the assessment models, complementing the traditional Representative Concentration Pathways (RCP) that consider only greenhouse gas variations. In addition, Copartner utilizes the public interactive charts provided by Taiwan’s Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) to simulate future conditions under the SSP2-4.5 and SSP5-8.5 scenarios. The company also refers to the “Global Energy and Climate Model” report published by the International Energy Agency (IEA) in 2023, adopting the 2050 net-zero emissions scenario as a reasonable and credible pathway toward 2050.

Copartner actively promotes various environmental initiatives, encouraging employees to propose innovative solutions, including energy saving and carbon reduction, water-saving in processes, waste reduction, and recycling and reuse, to mitigate the impacts of climate change. At the same time, the company continuously fosters a culture of environmental sustainability, fully implementing its commitment to sustainable development and laying a solid foundation for Copartner’s long-term and stable operations.

Time Horizons Used in Scenario Analysis

Short-Term	Medium-term	Long-term
2023-2025	2026-2030	2031-2050

Climate Resilience Assessment Summary Table: Scope of Analysis Set at Main Operating Location (Taiwan)

Risk / Opportunity	Risk / Opportunity Description	Main assumption	Selected Scenario	Time Horizon	Impact Assessment and Resilience Capacity
Transition Risks	Raw Material Price Increase:	<p>1. The climate-related policies in the jurisdiction of operation are expected to continue following Taiwan’s current policy plan, namely the “2050 Net Zero Emission Pathway.”</p> <p>2. The impact of national or regional-level variables is based on the Taiwan Climate Change Assessment Update Report jointly issued by the Ministry of Science and Technology and the Research Center for Environmental Changes,</p>	<p>1. SSP2-4.5</p> <p>2. SSP5-8.5</p>	2027- 2050	<p>1. Impact Assessment: Based on the results of the scenario analysis (refer to the Physical Risk Scenario Analysis: Risk Levels Under Different Scenarios), under the high-emission scenario (SSP5-8.5), the Company faces moderate to high levels of acute physical risks over the medium to long term. Under the moderate-emission scenario (SSP2-4.5), the Company is likely to encounter acute physical risks such as typhoons and flooding over the long term.</p> <p>2. Resilience Capacity: Copartner’s ESG team has developed corresponding countermeasures based on the scenario analysis results to effectively mitigate risks. Relevant strategies are detailed in the section “Description of Changes in Business Model and Resource Allocation in Response to Risks.”</p>
	Market Information Uncertainty:				
	Changes in Customer Behavior				
	Shifts in Consumer Preferences				
	Rising Pricing of Greenhouse Gas Emissions				

	Strengthened Emission Reporting Obligations	Academia Sinica. In terms of climate patterns, Taiwan is expected to experience a gradual shortening of winter, a gradual increase in annual total precipitation, and an increasing trend in heavy rainfall intensity.			
	Product Service Requirements and Regulations				
	Low-Carbon Technology Transition Costs				
	New Technology Investment Failure				
	Low-Carbon Product Substitution Issues				
	Increased Stakeholder Attention and Negative Feedback				
	Litigation Risk				
	Industry Stigmatization				

Physical Risks	Extreme Changes in Climate Patterns		2050 Net Zero Emissions Scenario (NZE)		<p>1. Assessment of Impact: Based on the results of the scenario analysis (refer to “Physical Risk Scenario Analysis: Risk Levels Under Different Scenarios”), under the high-emission scenario (SSP5-8.5), the company faces moderate to high levels of both immediate and long-term physical risks in the medium to long term. Under the medium-emission scenario (SSP2-4.5), the company is likely to encounter immediate physical risks such as typhoons, floods, and electricity restrictions due to high temperatures over the long term, as well as potential issues related to water resource scarcity.</p>
	Rising Average Temperatures				
	Rising Sea Levels				

Transition Risk Scenario Analysis: Risk Levels Under Different Scenarios

Transition Risks in Climate change	Scenario analysis in Transition Risks			
	Scenario	2050 Net Zero Emissions Scenario (NZE)		
	Time Horizon	Short term	Medium term	Long term
Raw Material Price Increase:	Risk Level	Low	Moderate	Moderate
Market Information Uncertainty:		High	Moderate	Low
Changes in Customer Behavior		High	High	Moderate
Shifts in Consumer Preferences		High	High	High
Rising Pricing of Greenhouse Gas Emissions		Low	Moderate	High
Strengthened Emission Reporting Obligations		High	High	High
Product Service Requirements and Regulations		High	High	High
Low-Carbon Technology Transition Costs		Low	Moderate	High
New Technology Investment Failure		Low	Moderate	High
Low-Carbon Product Substitution Issues		Low	Moderate	Low
Increased Stakeholder Attention and Negative Feedback		Moderate	Moderate	Moderate
Litigation Risk		Low	Low	Low
Industry Stigmatization		High	High	Low

Physical Risk Scenario Analysis: Risk Levels Under Different Scenarios

Transition Risks in Climate change	cenario analysis in Physical Risks						
	Scenario	SSP2-4.5			SSP5-8.5		
	Time Horizon	Short trem	Medium term	Long term	Short trem	Medium term	Long term
Extreme Changes in Climate Patterns	Risk Level	Low	Moderate	High	Low	Moderate	High
Rising Average Temperatures		Moderate	Moderate	High	Low	High	High
Rising Sea Levels		Low	Low	Moderate	Low	Moderate	High

Climate-Related Scenario Analysis

Transition Risk Scenario Analysis

SSP Scenario	Transition Risk Scenario Assumptions	Estimated Potential Financial Impact
SSP 2-4.5	Global climate policies advance moderately, with stable economic growth alongside low-carbon transition, resulting in approximately 2.7°C warming.	<p>The primary financial impacts will stem from increased costs related to product development and supply chain management, including the need to allocate more resources to R&D and product optimization in response to downstream customers' demands for low-carbon design and energy-saving specifications. Additionally, to enhance the quality of ESG information disclosure and obtain international brand recognition, the company will need to strengthen its greenhouse gas inventory and external verification processes, which will further elevate compliance expenditures.</p> <p>As greenhouse gas emission pricing gradually rises, the company will face higher carbon cost expenditures. According to government policies, by 2030, the carbon fee is estimated to range between NT\$1,200 and NT\$1,800 per metric ton. Based on the company's projected carbon emissions for 2024 of approximately 159.596 metric tons, the estimated carbon fee expenditure will range from NT\$191,500 to NT\$287,300. Overall, the impact on the company's revenue structure and operating costs remains limited and within controllable range. However, if export markets implement a carbon tariff of USD 20 per metric ton, this could further increase product operating costs and pose potential pressure on export competitiveness. Continuous monitoring of relevant policy developments and strategic adjustments will therefore be required.</p>

SSP Scenario	Transition Risk Scenario Assumptions	Estimated Potential Financial Impact
SSP5-8.5	Global cooperation weakens, fossil fuel use continues to increase, lacking clear mitigation actions, resulting in approximately 3.6°C warming.	<p>Once carbon taxes, carbon fees, or border carbon tariffs are rapidly implemented, they will indirectly increase procurement costs and overall operating expenses, especially in the absence of alternative low-carbon suppliers. Furthermore, as international brand clients strengthen their supply chain decarbonization requirements, if the company fails to promptly establish a comprehensive greenhouse gas inventory system and present a concrete decarbonization roadmap, it may face risks such as order losses and the reassessment of business partnerships, which would further affect operational stability and future revenue growth potential.</p> <p>Additionally, with the acceleration of ESG investment trends, capital markets are expected to apply valuation adjustments to companies lacking adequate carbon risk management capabilities, which may raise financing costs and exert pressure on the company's financial flexibility.</p>

Physical Risk Scenario Analysis

SSP Scenario	Transition Risk Scenario Assumptions	Estimated Potential Financial Impact
SSP 2-4.5	Global climate policies advance moderately, with stable economic growth alongside low-carbon transition, resulting in approximately 2.7°C warming.	<p>The primary risks stem from the climate resilience of the supply chain production sites. If key subcontracted factories are located in regions with relatively high climate risks, they may face events such as typhoons, floods, and power outages, leading to delivery delays and increased costs.</p> <p>In addition, chronic risks such as rising numbers of high-temperature days and water resource pressure may compel subcontractors to adjust processes or restrict production capacity, creating potential disruptions in the company's order fulfillment and delivery schedules.</p>
SSP5-8.5	Global cooperation weakens, fossil fuel use continues to increase, lacking clear mitigation actions, resulting in approximately 3.6°C warming.	<p>Physical risks are expected to escalate rapidly, including disruptions at supply chain facilities or critical logistics nodes due to floods, droughts, or typhoon-related shutdowns, resulting in chip delivery delays, extended stocking cycles, and operational interruptions. If alternative subcontracting partners cannot be engaged in a timely manner, overall shipment progress and customer satisfaction will be affected, further causing order losses and reputational damage.</p> <p>Moreover, climate disasters may lead to subcontractor infrastructure damage, increased insurance premiums, and larger disaster-related expenses, further driving up overall operating costs.</p> <p>In the long term, if climate resilience is not integrated into supply chain management and operational planning, physical risks will become a major uncertainty impacting the company's revenue stability and cost structure.</p>

3.2.3 Climate Change Risk Management

Each department, based on the training provided, further assesses the climate change risks and opportunities encountered in operational processes and establishes response strategies and target indicators for high-risk, high-impact issues. This results in concrete climate management measures, ensuring that the company maintains resilience and competitiveness in sustainable development and climate adaptation.

This initiative demonstrates Copartner's commitment to actively addressing climate change challenges and lays a solid foundation for achieving net-zero targets and enhancing sustainable value.

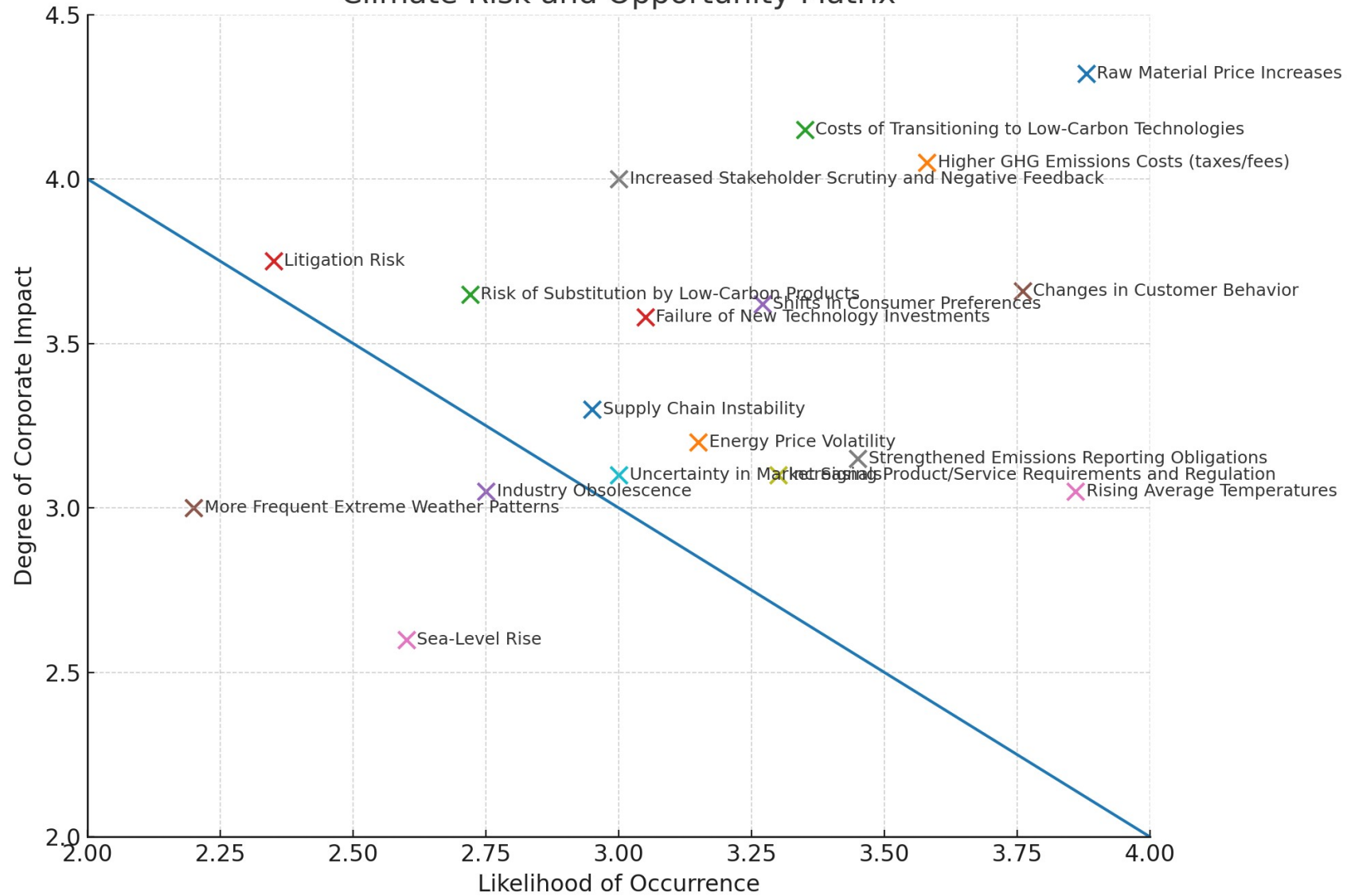
Climate Change Risk and Opportunity Assessment Process

- (1) Conducting surveys to assess the impact of climate change on the company
- (2) Evaluating the impact on the operating environment
- (3) Identifying climate-related risks and opportunities

Method

1. Survey Questionnaire: To gain an in-depth understanding of how risk factors impact the company, we conducted surveys to collect opinions and assessments from various departments or experts. These data help quantify the impact of risks.
2. Z-Score Standardization: The data for 16 climate risk factors were processed using Z-score standardization to eliminate unit and magnitude differences, ensuring the comparability of assessment results across risk factors. Z-score standardization allows the scores of each factor to be compared under a unified standard, thus identifying their relative importance.

Climate Risk and Opportunity Matrix



Copartner identified 16 climate change–related risks in 2024 and conducted an in-depth analysis through a questionnaire survey distributed to senior internal executives. A total of 12 valid responses were collected. Based on the survey results, we developed a Climate Risk and Opportunity Matrix, mapping the likelihood of occurrence and potential business impact of climate risks. This matrix serves as the foundation for formulating related policies and environmental goals.

The company continues to promote environmental initiatives, encouraging employees to participate in improvement programs such as energy conservation, carbon reduction, water savings, and waste reduction, thereby enhancing internal green operational efficiency. Copartner also focuses on developing wire and cable products and solutions that deliver energy-saving benefits and environmental friendliness, taking concrete actions to address the global climate emergency. At the same time, Copartner is committed to cultivating a corporate culture of environmental sustainability, firmly upholding its commitment to sustainable development, and laying a solid foundation for long-term, stable operations.

Copartner integrates the climate-related risks it has identified and assessed with other types of company risks for comprehensive evaluation. Based on the likelihood of occurrence (X-axis), each risk is assigned a weighting factor from 1 to 5; similarly, based on the degree of business impact (Y-axis), it is assigned a weighting factor from 1 to 5. These factors are used to rank the risks and plot a matrix diagram of key risks.

Because the statistical data collected from the returned questionnaires were relatively concentrated, when preparing the matrix diagram, the X-axis range was adjusted to 2.0 to 4.0, and the Y-axis range was adjusted to 2.0 to 4.5.

No.	Risk Item	Risk Category	Likelihood Z-value	Business Impact Z-value	Level of Concern
1	Rising Pricing of Greenhouse Gas Emissions	Climate Change Risk	0.88	0.77	High
2	Strengthened Emission Reporting Obligations		0.40	-0.39	Medium
3	Product Service Requirements and Regulations		0.22	-0.39	Medium
4	Litigation Risk		-1.10	0.39	Medium
5	Low-Carbon Product Substitution Issues		-0.53	0.00	Medium
6	New Technology Investment Failure		-0.16	0.19	Medium
7	Low-Carbon Technology Transition Costs		0.59	0.97	High
8	Changes in Customer Behavior		1.15	0.97	High
9	Market Information Uncertainty		-0.16	0.00	Medium
10	Raw Material Price Increase		1.72	1.93	High
11	Shifts in Consumer Preferences		0.40	0.39	High
12	Industry Stigmatization		-1.10	-0.58	Low
13	Increased Stakeholder Attention and Negative Feedback		-0.35	0.19	Medium
14	Extreme Changes in Climate Patterns		-1.84	-1.93	Low
15	Rising Average Temperatures		1.15	-0.58	Medium
16	Sea Level Rise		-1.28	-1.93	Low

Identification and Assessment of Climate-Related Opportunities

In the process of identifying and analyzing climate-related opportunities, the Company has incorporated scenario analysis tools, primarily referencing the “2050 Net Zero Emissions (NZE) Scenario” proposed by the International Energy Agency (IEA). Additionally, it takes into account the key strategies outlined in the “2050 Net Zero Emissions Pathway and Strategy Overview” published by Taiwan’s National Development Council as the reference framework for climate opportunity assessment.

Furthermore, based on the Company’s own business environment, it comprehensively considers industry trends, technological innovation, policy incentives, and market demand changes to further analyze and forecast various opportunities that may bring competitive advantages, and accordingly formulates relevant strategies to ensure that the Company secures a leading position in the process of low-carbon transition.

Through the above mechanisms, the Company will continue to strengthen its capability in climate opportunity management, integrate sustainable development into its core business strategies, and ensure that, under the global carbon reduction trend, it can effectively leverage the business opportunities arising from policy and market transformations to drive stable corporate growth and create long-term value for stakeholders.

Opportunity Type	Climate Scenario Assumption	Impact on Opportunity Perception and Application
Use of Renewable Energy	To achieve the 2050 net-zero emissions target, energy transition and improvement of electricity efficiency are essential.	Assess the implementation of solar energy technology and the procurement of renewable energy certificates to reduce operational carbon footprint and enhance brand image.
Government Subsidies	Under the net-zero emissions pathway, the government provides various subsidies and incentive programs to support industrial decarbonization and circular economy development.	Copartner continuously monitors relevant policy resources and uses them as funding sources for transformation investments, accelerating the achievement of its low-carbon transition goals.

Technological Innovation	To achieve the 2050 net-zero emissions target, the government has established technology R&D funds to promote carbon-neutral technologies.	Copartner will focus on developing high-performance, energy-saving, and environmentally friendly cable products. Facing the demands of new-generation applications, the company concentrates on material innovation and process optimization to strengthen the technological depth and reliability across various product applications.
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3.2.4 Climate Risk Indicators and Targets

The company will actively promote greenhouse gas (GHG) reduction plans in accordance with the government's scheduled timeline to address the challenges posed by climate change.

The targets are as follows:

By 2030: achieve a 6% reduction in Scope 1 and Scope 2 GHG emissions at the parent company level.

By 2050: achieve net-zero emissions in Scope 1 and Scope 2 GHG emissions.

To achieve these two targets, the company will gradually replace high-energy-consuming equipment with energy-efficient alternatives, improve energy use efficiency, and reduce annual GHG emissions.

Table of Absolute Total Greenhouse Gas Emissions

Emission Category	Emission Item	Subtotal (tCO ₂ e)	Total Emissions by Scope (tCO ₂ e)
Scope 1	Stationary	0.0000	64.1877
	Mobile	20.4840	
	Fugitive	43.7037	
Scope 2	Purchased Electricity	95.4083	95.4083

Strategic Greenhouse Gas (GHG) Objectives and Corresponding Indicators and Targets

Strategic Goal	Indicators				Baseline (2024)	Targets				
	Indicator Name	Unit of Measure	Indicator Type	Current Value		Objective Purpose	Target Scope	Target Type	Target Period	Milestone / Interim Target
Net Zero Emissions by 2050	Total Scope 1 GHG Emissions	Metric tons CO ₂ e	Quantitative	64.1877	64.1877	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	6% reduction in Scope 1 & 2 emissions by 2030.
	Total Scope 2 GHG Emissions	Metric tons CO ₂ e	Quantitative	95.4083	95.4083	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	
	Total Scope 1 & 2 GHG Emissions	Metric tons CO ₂ e	Quantitative	159.596	159.596	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	

Regarding other long-term strategic goals, Copartner will continue to monitor climate change trends and, in response to transition risks, physical risks, and related opportunities, formulate concrete management indicators and phased targets, gradually implementing them in line with industry and policy developments.

The company will also strengthen internal communication and training to enhance all employees' awareness of and participation in environmental sustainability issues, promoting tangible actions for energy conservation and consumption reduction.

Through these concrete measures, Copartner expects to make every effort to achieve its medium- and long-term carbon reduction goals by 2030 and 2050, thereby laying a solid foundation for sustainable development.

3.3 Energy and Greenhouse Gas Management

Against the backdrop of global efforts to address climate change and energy transition, energy and greenhouse gas (GHG) management has become a crucial core element for enterprises to achieve sustainable development. As environmental regulations become increasingly stringent and societal expectations regarding corporate environmental responsibility continue to rise, effective energy management and GHG emissions control not only help reduce operating costs but also enhance corporate brand image and market competitiveness.

This section will elaborate on our disclosures related to energy use and GHG emissions and will review our energy management practices as we progress toward the goal of carbon neutrality.

Greenhouse Gas Management

The Company's greenhouse gas (GHG) management and reduction strategies are as follows:

In the wire and cable manufacturing process, the Company does not generate gases. At the PVC pellet plant, VOC (volatile organic compounds) treatment facilities are installed to collect and process exhaust gases generated during production. Emissions are discharged only after reaching regulatory standards, achieving a reduction rate of up to 65%, thereby striving to minimize the environmental impact of operations.

In addition, the Company actively promotes energy-saving and carbon-reduction measures. Energy-saving management programs are implemented across offices, production sites, and public areas, including the comprehensive use of energy-efficient lighting. Employee awareness campaigns advocate for energy-saving behaviors, such as turning off lights when not in use, controlling air-conditioning temperatures, and using stairs instead of elevators.

The production sites are also undergoing integration planning to achieve optimal production configurations, and the Company is evaluating participation in the carbon trading market in the future.

Copartner is committed to promoting effective greenhouse gas (GHG) management and reduction, and has formulated concrete strategies and targets. These include improving energy efficiency, introducing renewable energy, and optimizing production processes, with the aim of gradually reducing GHG emissions to achieve the goal of reducing Scope 1 and Scope 2 emissions by 1% by 2025.

In 2024, the energy sources used across Copartner and its various plants primarily include purchased electricity, fuel for company vehicles, and fuel for production equipment, all of which are non-renewable energy sources. The Company sets an annual reduction target of 1% for Scope 1 and Scope 2 GHG emissions to steadily advance its carbon reduction goals.

In 2024, Scope 1 emissions amounted to 64.1877 metric tons CO₂e, accounting for 40.22% of the total Scope 1 and Scope 2 emissions; Scope 2 emissions were 95.4083 metric tons CO₂e, accounting for 59.78%.

The 2024 GHG emission data were calculated in accordance with the ISO 14064-1 standard. To ensure data accuracy and reliability, Copartner engaged Live Susthinkability to provide guidance on the Company’s 2024 GHG inventory, covering both Scope 1 and Scope 2. Copartner will continue to advance energy management optimization and emission reduction measures to achieve its long-term sustainability goals.

Greenhouse Gas Emission and Emission Intensity

Unit: metric tons CO₂e

Year	Scope 1	Scope 2	Total	Emission Intensity
2024	64.1877	95.4083	159.596	0.725
Note 1: Gasoline and diesel consumption for company vehicles is recorded based on fueling records; diesel consumption for forklifts is also recorded based on fueling records; electricity consumption is recorded based on electricity bills.				
Note 2: Greenhouse gas (GHG) emissions = activity data × GHG emission factor × GWP (Global Warming Potential); GHG emissions are consolidated using the operational control approach. Emission factors and GWP values are based on Taiwan EPA’s Greenhouse Gas Emission Factor Management Table, Version 6.04, and				

IPCC Sixth Assessment Report (2021) values. The electricity emission factor is based on the value announced by the Bureau of Energy, Ministry of Economic Affairs.

Note 3: GHG emission types include CO₂, N₂O, CH₄, HFCs, PFCs, SF₆, and NF₃. Scope 2 emissions are calculated using the location-based method.

Note 4: Emission intensity is expressed in metric tons CO₂e per NT\$10 million revenue. Copartner's standalone net revenue for 2024 was NT\$2,200.42 million; for 2023, NT\$2,833.89 million; for 2022, NT\$2,555.58 million; and for 2021, NT\$3,100.27 million; for 2020, NT\$3,058.92 million.

Energy Management

Copartner is committed to optimizing and innovating its energy management, integrating energy conservation and carbon reduction into daily operations to minimize environmental impact. By adopting high-efficiency equipment, promoting optimized energy use, and exploring renewable energy applications, Copartner not only improves energy utilization efficiency but also actively responds to the global net-zero emissions goal. We continuously ensure the transparency and effectiveness of our energy management strategies, injecting continuous momentum into the company's sustainable operations.

Total Energy Consumption

Energy Type	Usage	Unit: GJ (Gigajoules)	Portion
Gasoline	7,354.58 L	234.2975 GJ	23.28%
Diesel	1,314.94L	47.5458 GJ	4.72%
Purchased Electricity	201,283.28 kWh	724.6198 GJ	72.00%
Renewable Electricity	0.00 kWh	0.0000 GJ	0.00%
Total		1,006.4631 GJ	100.00%

Note 1: As liquefied petroleum gas was not used, it is excluded from the calculation.

Note 2: Energy consumption = Fuel consumption × Fuel calorific value; the calorific value coefficient is based on the annual values announced by the Climate Change Administration's Greenhouse Gas Emission Information Platform of the Ministry of Environment.

Note 3: Electricity consumption accounts for 72.00% of total energy consumption, while fossil fuels account for 28.00% of total fuel combustion.

Copartner's electricity is entirely supplied by Taiwan Power Company, sourced from a regional power grid with a mix of electricity types. As of the reporting year, the Company has not yet procured renewable energy nor applied for renewable energy certificates, resulting in a 0% usage rate of renewable energy for operational electricity consumption. Going forward, the Company will continue to monitor domestic renewable energy policies and market developments, and will evaluate the feasibility of adopting green electricity or obtaining renewable energy certificates. These efforts aim to gradually optimize the energy mix and move toward the goal of reducing carbon emissions from operations.

Internal Carbon Pricing

To enhance the effectiveness of climate change management and respond to investors' increasing concern over climate governance and financial performance, the Company has implemented an internal carbon pricing mechanism. This tool serves to evaluate capital expenditures and drive decarbonization initiatives.

By establishing an internal carbon price, the Company aims to proactively internalize carbon costs, strengthen sensitivity and adaptability to climate-related risks, and ultimately improve climate resilience. Climate risk management is thereby integrated into the Company's core decision-making processes.

Drawing upon international sources such as the International Energy Agency's World Energy Outlook and the World Bank's State and Trends of Carbon Pricing, and referencing practical pricing models adopted in the industry, the Company has set an internal carbon price of NTD 300 per tCO₂e. This value reflects a developed economy scenario and serves as a key reference for driving low-carbon transformation and resource allocation decisions.

3.4 Water Resource Management

Copartner fully recognizes the importance of water resources to both corporate operations and environmental sustainability, and is committed to improving water use efficiency and reducing its water footprint. The Company actively adopts water-saving technologies and water recycling systems to minimize the environmental impact of water consumption, while strictly complying with relevant regulations to ensure lawful and sustainable water use. We regularly monitor water usage, promote water-saving innovations, and collaborate with stakeholders to establish a conservation-oriented water management model, thereby contributing to environmental protection and corporate responsibility.

Copartner understands the significance of water resource management in environmental protection. Although the Company's water supply primarily comes from building management, it remains attentive to optimizing daily water use practices. We are committed to taking concrete actions to support the sustainable use of water resources and to cooperating with building management to implement appropriate water-saving measures in order to reduce environmental impact.

The Company has set a specific target: over the next 10 years, in collaboration with building management, we aim to reduce the building's total annual water consumption by 0.5% and support initiatives that improve wastewater reuse efficiency.

- Employee Education: Enhance employee awareness of water conservation and promote the reduction of unnecessary water use in daily operations to minimize waste.

In 2024, the Company's total water consumption amounted to 4.68 million liters. Going forward, the Company plans to reduce its annual water usage by 0.5% each year in order to mitigate the impact of water resource scarcity on its operations.

Water Sources and Withdrawal Volumes in the Past Two Years

Categories of Water Sources	2023	2024
Tap Water	1.62	1.42
Surface Water	0.00	0.00
Industrial Water	0.00	0.00
Rainwater	0.00	0.00
River Water Withdrawal	0.00	0.00
Lake / Reservoir Water	0.00	0.00
Total Water Withdrawal	1.62	1.42
<p>Note 1: Unit is million liters.</p> <p>Note 2: Tap water withdrawal is based on the total from water bills; groundwater usage is primarily based on reported figures.</p> <p>Note 3: All water sources are classified as freshwater.</p> <p>Note 4: Total water discharge in 2024 was 1.42 million liters.</p> <p>Note 5: As there is currently no metering equipment in place to clearly identify actual water consumption, the actual consumption data could not be disclosed during the reporting period. Total water consumption in 2024 was 0.00 million liters.</p>		

Water Withdrawal from Water-Stressed Areas in 2024

Unit: million liters

Item	2024
Tap Water	1.42
Surface Water	0.00
Industrial Water	0.00
Rainwater	0.00
Total Water Withdrawal from Water-Stressed Areas	1.42

3.5 Waste Management

Adhering to the principle of environmental sustainability, Copartner incorporates waste management as a core strategy in its daily operations, striving to reduce waste generation, increase resource recovery rates, and ensure that waste treatment complies with environmental regulations and international standards. In addition to regulatory compliance, the Company actively explores innovative models for waste reduction and resource circulation, aiming to comprehensively enhance the efficiency of waste management.

Copartner promotes environmental awareness among employees and encourages the reduction of unnecessary waste in daily operations.

The Company enforces strict classification of all waste based on its nature and method of disposal, categorized as follows:

- General Waste: Includes paper and domestic waste, which is either recycled or properly disposed of through third-party services.
- Recyclable Materials: Includes reusable items such as metals, plastics, and cardboard, which are prioritized for recycling.

To further strengthen waste management, Copartner has established measurable targets: over the next 10 years, the Company aims to reduce total waste volume by 10% and increase the resource recovery rate to 50%. As there is no manufacturing process, no hazardous waste is generated, and thus no quantitative reduction target is set for hazardous waste.

To achieve these goals, the Company has implemented the following initiatives:

1. Enhanced Classification and Recycling System: Clearly labeled recycling bins (e.g., for paper, plastics, metals, food waste) have been installed, and regular employee training sessions are conducted to improve awareness and accuracy in waste sorting and recycling. This ensures proper resource recovery and reduces the amount of recyclables entering general waste.

2. Promotion of Paper Reduction and Paperless Office Practices: Internal processes are being digitalized—such as replacing printed meeting materials with digital presentations, introducing electronic signature systems for approvals, and setting printers to default to double-sided printing—to reduce paper consumption and minimize waste at the source.
3. Implementation of Green Procurement and Reusable Items: The Company prioritizes the procurement of reusable office supplies (e.g., refillable pens, reusable utensils, durable folders) and reduces the use of disposable items (e.g., paper cups, plastic lunch boxes), gradually cultivating a low-waste office culture.

Beginning in 2024, Copartner initiated systematic tracking of waste recycling and calculates total waste volume based on the actual number of employees during the year, in order to enhance data consistency and management flexibility. As waste recycling operations at the Company's operating site are centrally managed by the building administration, more detailed waste classification statistics are currently unavailable. Moving forward, the Company will continue to update disclosure information based on actual annual operations and will cooperate with the building management system to implement basic waste sorting practices, thereby supporting its ongoing commitment to resource circulation and waste reduction.

Types and Total Volume of Waste				
Waste Type		Treatment Method	Waste Volume in 2024	Unit
General Waste		Incineration	15.58	metric tons
Industrial Waste	Non-hazardous (recyclable)	-	-	metric tons
	Non-hazardous (non-recyclable)	-	-	metric tons
	Hazardous Waste	-	0.00	metric tons

Copartner does not operate its own manufacturing processes; its primary business activities involve the design, assembly, and testing of cable and wire harness products. The operational procedures do not include processes such as electroplating, etching, or chemical cleaning, which may generate hazardous chemical substances. Based on internal assessments, no hazardous waste subject to regulation under the Waste Disposal Act was generated during the reporting year.

4. Green Products

Copartner fully recognizes the importance of environmental protection and sustainable development, and is therefore committed to the development of environmentally compliant green products. These green products not only help reduce the consumption of natural resources but also lower carbon footprints, assisting customers in achieving their environmental goals. Our green product designs integrate innovative technologies with eco-friendly principles, optimizing every step from raw material selection to production processes to minimize environmental impact. Copartner will continue to promote the research, development, and market expansion of green products, contributing to a greener future and a sustainable economy.

4.1 Company Products

In the first half of 2024, international copper prices have stabilized, and following a year of inventory adjustment in the consumer electronics sector, a new wave of demand is expected to emerge. The gradual normalization of China's domestic economic activities is further driving increased demand from customers for high value-added applications in domestic network communications (e.g., servers, data centers), automotive electronics (e.g., advanced driver-assistance systems [ADAS], electric vehicles), industrial applications (e.g., semiconductor equipment), green energy (e.g., solar power), and medical care (e.g., telemedicine).

In addition, the latest Apple iPhone has adopted the USB Type-C port, making Type-C cables the market mainstream. A key trend this year is the explosive growth of AI, which is expected to drive a new wave of AI PC upgrades. With major brands launching AI PCs, and laptops trending toward thinner designs with fewer port connections, the demand for peripheral expansion docks has surged. This has led to an increase in global market demand for high-speed, high-frequency, miniaturized connectors and cables for 3C applications, as well as for CPU sockets.

Furthermore, Taiwanese manufacturers, including Copartner, are actively expanding into niche application areas such as electric vehicles and automotive electronics, 5G infrastructure, industrial control and smart manufacturing, green energy, and medical care. These sectors are expected to benefit significantly from "contactless" and "energy-saving" business opportunities.

➤ **AOC Products: Active Optical Cables (AOC)**

AOC is developed as a substitute for DAC (Direct Attach Copper) cables and is primarily used in data centers and other high-performance computing environments. Compared to conventional copper cables, AOC offers superior performance in terms of speed and transmission distance.

Features low power consumption and low bit error rate, ensuring higher transmission reliability.

Supports longer transmission distances than copper cables.

As optical fibers are dielectric materials, they are less susceptible to electromagnetic interference.

Lighter and thinner cables are better suited for installation in space-constrained environments.

➤ **Automotive Products**

With the growing demand for in-vehicle infotainment systems, automotive audio-visual and high-frequency products have become standard offerings of Copartner. At the same time, the Company has expanded into electronic control-related wire harnesses, providing comprehensive automotive solutions.

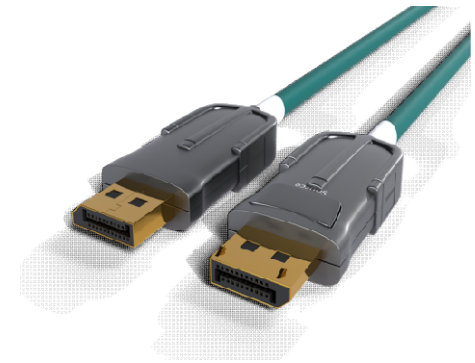
Surround-view image system cables: Automotive image wire harnesses (ADAS systems)

Electronic control system – Agricultural machinery wire harnesses

Electronic control system – Automotive steering system wire harnesses

Electronic control system – Automotive lighting system wire harnesses

Electronic control system – Automotive engine wire harnesses



➤ Visual Products

With the rise of Industry 4.0 and AI, machine vision applications have become increasingly prominent, replacing traditional manual inspection with automated visual systems for defect detection, dimensional measurement, counting, identification, and other vision-related functions. These systems help reduce human error, detect product defects invisible to the naked eye, improve production line efficiency and shipment quality, and reduce labor costs.

In response to this trend, dedicated industrial vision cameras have emerged. Copartner provides a range of connection cables for these high-precision, high-resolution cameras, paired with our advanced connectivity solutions to ensure optimal camera performance. We offer customized designs based on specific usage requirements.

Features:

Compliant with the latest environmental regulations such as RoHS, REACH, and CA65.

Halogen-free materials available.

Flexible cables designed to meet special mechanical requirements such as torsion resistance, drag chain durability, and repeated bending.

Customized solutions based on customer environments, including installation recommendations for drag chain cables.

To overcome the limitations of copper cables, certain cable models are also available in AOC versions.



Production Volume

The Company specializes in the research, design, and manufacturing of cable and wire harness products, with applications spanning the automotive, industrial machinery, information transmission, and other diversified sectors. To present the annual production results in a concrete manner, the actual quantity of completed and shipped products is categorized and reported based on their application characteristics, measured in meters.

The aforementioned products are manufactured by the Company's subsidiaries. The headquarters in Taiwan is primarily responsible for design, technical development, and business promotion functions, and does not engage directly in physical production activities.

Product Categories	Quantity (meters)	Description
3C / Computer, Communication, and Consumer Electronics Products	1,905,195	Communication products are rapidly evolving and widely adopted. Copartner offers comprehensive solutions for Type-C and base station cables, delivering highly customized services to meet client-specific requirements—distinct from those of general consumer products.
Automotive Wiring Products	2,682,334	With the growing demand for in-vehicle infotainment systems, automotive audio-visual and high-frequency products have become standard offerings. Copartner has also expanded into electronic control-related wire harnesses, providing comprehensive automotive solutions.

Industrial Control Products	875,999	We offer a range of solutions tailored to the four core components of industrial automation. To address the harsh operating conditions of industrial control products, Copartner provides comprehensive testing capabilities and flexible production line configurations for small-volume, high-mix manufacturing, meeting demands across all levels.
Cloud Server Products	23,790	Data centers require fast, reliable, and seamless cable connections to meet the ever-increasing performance, speed, frequency, and distance demands. Contact us to learn more about Copartner's structured cabling product solutions and to find the right AOC integrated cable for your data center rack architecture.
Medical Products	141,029	From non-invasive peripheral cables to wiring for medical equipment, Copartner regards medical product development as part of its corporate mission. Working closely with clients, we aim to create social value through co-development.
Other Products	450,357	We provide professional, customized services based on client needs.

4.2 Service Quality Management

Product Safety

Number of product recalls issued: 0

Total units recalled: 0

Total monetary losses resulting from product safety-related legal claims: 0

The Company is committed to ensuring that all products and services meet the highest standards of health and safety. In 2024, comprehensive health and safety impact assessments were conducted for major product lines, covering every stage from design and development to final use. These assessments aimed to identify and mitigate potential risks to protect the health and safety of consumers and users.

The Company strictly complies with all applicable health and safety regulations related to its products and services. No consumer incidents were reported in 2024.

Product Lifecycle Management

Copartner's main products currently include Active Optical Cables (AOC), automotive electronic control harnesses, and ADAS system image transmission harnesses. Although these products have not yet adopted the IEC 62474 hazardous substance disclosure standard or energy efficiency certifications, the Company has begun assessing product materials to evaluate the applicability of such standards. Moving forward, we will gradually implement relevant management systems and certifications based on customer requirements and market developments, and enhance transparency regarding environmental information of our products. We will continue to strengthen product compliance, ensuring our cable products strike a balance among safety, performance, and environmental responsibility, and meet the requirements of the EU REACH, RoHS regulations, and customer-specific demands, thereby supporting a sustainable supply chain.

Green Products

The Company focuses on providing stable, safe, and customer-oriented wire harness and cable products, which are currently primarily used for general transmission purposes. Although energy efficiency and renewable energy technologies have not yet been incorporated into our products, we will continue to monitor market trends related to energy conservation, carbon reduction, and green supply chains. Based on future business developments, we will evaluate the potential to expand product applications in these areas to enhance sustainable value.

5. Employee Relations

5.1 Employee Relations

Employees are the Company's most valuable assets and the driving force behind sustained corporate growth. Adhering to the philosophy of "people-oriented development and shared value creation," Copartner promotes the mutual growth of employees and the Company. We firmly believe that through sound labor-management policies, comprehensive welfare programs, and diverse career development opportunities, we can unlock employee potential, strengthen team cohesion, and enhance the Company's overall competitiveness.

Copartner's labor relations are governed by the Labor Standards Act, ensuring that attendance, holidays, leave, and other personnel operations comply with relevant laws and internal regulations. In 2024, the Company incurred no losses due to labor disputes. Copartner actively addresses any labor-related issues and maintains positive, cooperative, and supportive relationships with employees. Furthermore, the Company ensures a workplace free from discrimination and bullying.

In alignment with the Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work, Copartner is committed to providing a safe and legally compliant working environment. The Company acknowledges and pledges to comply with global labor regulations, including the Employment Service Act and the Act of Gender Equality in Employment, thereby safeguarding all legal rights of employees. Copartner also upholds internationally recognized labor rights principles, including freedom of association, the right to collective bargaining, support for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and eradication of employment and occupational discrimination.

Moreover, the Company strives to prevent any circumstances that may jeopardize fundamental employee rights, ensuring that all employees—regardless of gender, ethnicity, marital or family status—are treated fairly and equally. They are entitled to equal pay, employment conditions, training, and promotion opportunities under the same performance standards.

Summary of Copartner's Human Rights Policy and Management Measures

✓ Fair Employment and Equal Treatment

In accordance with the Employment Service Act and the Act of Gender Equality in Employment, the Company ensures fairness and transparency in its hiring processes. All forms of discrimination based on race, gender, religion, age, marital status, sexual orientation, nationality, or disability are strictly prohibited, guaranteeing equal development opportunities for all employees.

✓ Friendly Workplace and Occupational Safety

Safe Environment: Periodic environmental assessments are conducted to ensure workplace safety.

Health Care: Annual health check-ups are provided for employees, along with monthly health protection information. On-site visits by occupational health professionals are conducted monthly, offering preventive guidance tailored to individual employee needs. Employees are also encouraged to proactively seek consultations to raise health awareness.

Leave Policy Implementation: Employees are encouraged to maintain a healthy work-life balance. Leave benefits exceed statutory requirements and include paid special leave and birthday leave.

Occupational Safety Training: Regular emergency drills and fire safety exercises are conducted to enhance emergency response capabilities.

✓ Prohibition of Forced and Child Labor

No Forced Labor: The Company ensures all employees are voluntarily employed and strictly prohibits the use of threats, violence, or any illegal means to restrict workers' freedom.

No Child Labor: In line with international standards, the Company strictly prohibits the employment of child labor and ensures that all employees meet legal labor requirements.

✓ Human Rights Policy Advocacy and Education

New Employee Orientation: Upon onboarding, employees are informed of the Company's human rights policies and protective measures to ensure full understanding of its commitments.

Company-Wide Training: Educational programs are conducted to prevent workplace violence and bullying, fostering a culture of respect and inclusivity.

✓ Regulatory Compliance and Corporate Responsibility

Compliance: The Company ensures that global operations comply with local labor laws and adheres to anti-human trafficking and anti-slavery legislation.

Protection of Employee Rights: Reasonable working hours, safe and healthy working conditions, and compliance with local labor standards are implemented to safeguard employee rights.

5.1.1 Employee Composition

The Company is committed to fostering a fair and inclusive workplace, ensuring that all employees are treated equitably in recruitment, promotion, compensation, and workplace interactions, regardless of race, gender, age, religious belief, nationality, or physical and mental condition. Diversity is a core value at Copartner, and we strictly adhere to relevant labor regulations to fully safeguard the rights and interests of every employee.

As of December 31, 2024, the Company had a total of 60 employees. The gender distribution is balanced, and the workforce reflects diversity in both age and educational background. This demonstrates our consistent adherence to principles of equality, transparency, and diversity in talent acquisition and retention.

Type	Total		Type	Total	
	Male	Female		Male	Female
Senior Management (Assistant Manager level and above)	25	12	Age<=30	2	1
Middle Management (Section Manager level)	3	5	Age30-50	16	14
General Staff	4	11	Age>=50	14	13
Total	32	28	Total	32	28
Permanent Employees (Note1)	29	28	Indigenous Identity	0	0
Temporary Employees (Note2)	3	0	Persons with Disabilities	0	0
Total	32	28	Others (please specify)	0	0
Full-Time Employees (Note3)	32	28	Total	0	0

Part-Time Employees (Note4)	0	0			
Employees Without Guaranteed Working Hours (Note5)	0	0			
Total	32	28			

Note 1: Permanent Employees – Employees who have signed open-ended (non-fixed term) contracts, whether full-time or part-time.

Note 2: Temporary Employees – Employees who have signed fixed-term contracts. Such contracts expire at a predetermined date or upon completion of a defined task or event (e.g., the end of a project or return of a substituted employee).

Note 3: Full-Time Employees – Employees whose working hours per week, month, or year are defined as full-time according to national labor laws and common practices.

Note 4: Part-Time Employees – Employees whose working hours per week, month, or year are less than those of full-time employees.

Note 5: Employees Without Guaranteed Working Hours – Employees who are not guaranteed a minimum or fixed number of working hours per day, week, or month, but may be on call or required to work as needed (e.g., zero-hour workers, standby staff).

5.1.2 Distribution of Total Employees by Region, Gender, and Employment Type

In 2024, Copartner had a total of 60 employees, showing no significant change compared to the previous year. Among them, 32 were male (53.33%) and 28 were female (46.67%), with 3 employees hired under fixed-term contracts.

During the reporting period, there was no notable change in the proportion of non-employee workers compared to the prior year. Looking ahead, the Company will continue to expand employment opportunities for persons with disabilities, promote diversity and inclusion, and enhance overall corporate competitiveness.

2024	Male employee	Female employee
Number	32	28
Portion	53.33%	46.67
Non-R.O.C. Nationality	4	0

5.1.3 New Hires and Turnover Rate Analysis

The number and percentage of new hires and employee departures at Copartner in 2024 are presented in the table below:

2024	New Hires	Resign
Number	2	7
Portion	3.33%	11.67%
Reason	-	-

5.1.4 Gender Equality

Copartner is committed to fostering a diverse, inclusive, and equitable workplace where every employee—regardless of gender, age, or background—can fully realize their potential. We firmly believe that gender equality is not only a vital aspect of corporate social responsibility but also a key driver of innovation and organizational performance.

To promote gender equality, the Company implements comprehensive policies and measures that actively support the participation and advancement of women in the workplace. All employees are ensured fair treatment in terms of working conditions, promotion opportunities, and compensation.

Male employee portion	Female employee portion	Male manager portion	Female manager portion	Possessing a college degree or above
53.33%	46.67%	67.57%	32.43%	86.67%

5.1.5 Employee Rights and Communication

Copartner recognizes that safeguarding employee rights and establishing open communication channels are fundamental to maintaining employee satisfaction and enhancing organizational cohesion. Upholding the principles of fairness, impartiality, and transparency, the Company is committed to providing a safe working environment, equitable compensation and benefits, and clear career development pathways.

We also actively promote two-way communication through diverse platforms and channels. These include quarterly labor-management meetings and annual performance review discussions, ensuring that employees' voices are heard, their opinions are respected, and their concerns are properly addressed.

5.2 Employee Training and Development

The primary objective of employee training and development is to enhance professional skills and overall competencies, ensuring that individual and corporate growth advance in tandem. Through structured learning mechanisms, employees can master the latest industry trends and technologies, thereby strengthening their competitiveness in the workplace and maintaining an advantage in a rapidly changing market environment. Continuous learning and development not only improve work efficiency and team collaboration, but also reinforce corporate culture, raise employee satisfaction and retention, and ultimately drive sustained innovation and competitiveness across the organization.

5.2.1 Talent Attraction

Copartner firmly believes that talent is the driving force behind corporate competitiveness. Only by attracting and retaining the most outstanding professionals can we foster innovation, propel business growth, and realize the Company's long-term vision. To that end, we strive to cultivate an exceptional employer brand, offer market-competitive compensation and benefits, and provide rich and diverse career development opportunities to attract top global talent.

Our strategies and measures for talent attraction underscore Copartner's commitment to creating a diverse, inclusive, and highly appealing workplace culture, and illustrate how a people-centric approach fosters shared success for both the Company and its employees.

Talent Attraction Strategy

Copartner is committed to attracting and retaining outstanding talent to ensure sustained corporate competitiveness through the following strategies:

Competitive Compensation and Benefits:

Salaries are regularly adjusted based on market trends, and the Company offers performance bonuses, annual salary adjustments, employee profit sharing, and holiday bonuses.

Talent Retention Incentives:

Long-serving employees are rewarded to promote retention and recognize loyalty.

Enhanced Work Environment:

Health and wellness programs such as travel allowances, paid sick leave, and birthday leave are provided to increase employee satisfaction.

Career Development Opportunities:

Through internal promotion and job rotation mechanisms, the Company ensures continuous employee growth and development.

I. Recruitment Process and Channels

Copartner recruits professional talent through job platforms such as 104 Job Bank and internal referrals. The recruitment process is as follows:

Resume Screening: The HR department preliminarily reviews applicants' backgrounds and experience.

Initial Interview: Department supervisors conduct assessments of professional skills and job suitability.

Final Interview: Senior management performs further evaluation and makes final decisions.

Hiring and Onboarding: Employment contracts are signed and onboarding support is provided.

II. Career Development and Growth

Copartner offers diverse career development opportunities, including internal and external training programs, cross-departmental rotation, and promotion tracks to support continuous employee growth. Employees are encouraged to pursue self-directed learning to enhance their professional capabilities, achieving mutual development for both the individual and the Company.

III. Future Outlook

Copartner will continue to optimize the work environment and benefits system to enhance employee satisfaction and foster a strong sense of workplace belonging. We aim to ensure the stable development of existing talent while attracting more outstanding professionals.

With market-competitive compensation and benefits, a focus on workplace health management, career development, and diverse learning resources, we support the ongoing growth of our workforce. Additionally, the Company actively fulfills its corporate social responsibilities, continuously enhances its talent strategies, and strengthens long-term competitiveness, all in pursuit of sustainable operations.

5.2.2 Talent Learning and Development

Outstanding talent is the cornerstone of Copartner's sustainable growth and innovation. The Company is committed to creating a work environment that supports talent development, implementing comprehensive recruitment strategies and retention plans with the goal of becoming the employer of choice for skilled professionals. We not only focus on attracting top talent with expertise and innovative thinking but also dedicate ourselves to providing diverse support for employees' career development.

We place high importance on continuous learning and the enhancement of professional competencies. Multiple systems are in place to support employee development. A welfare committee has been established to offer various benefits, including subsidies for further education and travel, and to ensure effective implementation of these programs. Employees may apply to their department heads for approval to participate in external training courses to enhance job-related professional skills.

Copartner's continuing education policy emphasizes learning and growth, helping employees strengthen their professional capabilities, improve work efficiency and quality, and maintain a competitive edge in the market. To enhance employee competence and skill levels, the Company provides comprehensive pre-employment training for new hires, facilitating smooth adaptation to the workplace and boosting performance. In addition, at least one company-wide on-the-job training session is held each year, and employees are encouraged to participate in professional external training programs to support the ongoing development of outstanding professionals.

2024 outdoor advance training for individual employee

No.	Course	Description	Hours
1	Refresher Course for Fire Prevention Managers	Refresher training is conducted every three years. Participants must complete the training and pass the final assessment to obtain certification.	6
2	On-the-Job Training for Occupational Safety and Health Officers	Refresher training.	6
3	Occupational Safety and Health Training for First Aid Personnel	Refresher training.	3
4	Mega Securities Shareholder Services Legal Seminar	Update on stock affair information.	3
5	2024 Internal Control Promotion Meeting on Sustainability Information Management	Update on sustainability-related information.	3
6	Listed Companies Business Briefing Session	Update on TWSE listed business information.	3.5
7	Sustainability Report Preparation and Disclosure Promotion Session	Update on sustainability-related information.	3
8	Financial Report Preparation and Internal Control Compliance Promotion Session	Update on regulations related to financial report.	6
9	IFRS Awareness Seminar	Update on regulations related to financial report.	3.5
10	CDP Questionnaire Training for SMEs	Update on TWSE listed business information.	6
11	Carbon Trading Mechanism and Carbon Management Applications	Advanced training course.	3
12	Board Governance under ESG	Advanced training course.	3

13	Empowering the New Carbon Era with Sustainability Knowledge Promotion Forum	Update on sustainability-related information.	6
14	Key Practices in Self-Prepared Financial and Sustainability Reports: Policy Analysis and Internal Audit/Internal Control (including the 2023 Sustainability Action Plan for Listed Companies)	Sustainability Report Preparation Policy and Related Internal Control Requirements	6
15	Corporate Practices and Case Studies on ESG and Integrated Internal Control Systems	Legal Responsibilities and Frameworks of ESG Reporting	6
16	“Develop High-Value Overseas Clients with LinkedIn”	Developing Overseas Clients Using LinkedIn	6
17	Essential O2O Strategies for B2B Business	Enhancing Visibility Through Trade Show Participation	6
18	Winning SEO Strategies	Increasing Company Website Visibility	6
19	AI Revolution Driven by Digital Intelligence	Intelligent Production Lines: Smart Technologies Driving High-Efficiency Factories Smart Automation + AI: Building Resilient and Digitally-Driven Enterprises Amid Labor Shortages	4.5
20	Hello World Dev Conference 2024	High-Performance Development with Angular Signals Building Enterprise-Grade Components and Low-Code Platforms from Scratch Lightweight Front-End Integration Techniques: HTML and Alpine.js Applications PostgREST: Transforming PostgreSQL into APIs	16

21	Enterprise Core Applications and Cloud Deployment Strategies in the Age of AI	Experience Sharing on Edge Deployment Enterprise AI Application Mindset and Hands-On Experience	4.5
22	2024 Taiwan Cybersecurity Incident Response Annual Conference	Case Studies on Information Security Threat Incidents Cross-Domain Collaboration in Vulnerability Disclosure Emerging AI-Based Cyberattack Techniques Evolution of Cyber Threat Methods	8
23	Facing Risks with Confidence: Strengthening Corporate Cybersecurity Resilience	Moving Forward Amid Risks: Strengthening Corporate Cybersecurity Resilience	3.5
24	Highlights of International Cybersecurity Reports and Exclusive Localized Threat Disclosures	Key Insights from International Cybersecurity Reports and Exclusive Localized Threat Disclosures	1
25	CYBERSEC 2024 – Taiwan Cybersecurity Conference	CYBERSEC 2024 – Taiwan Cybersecurity Conference	8
26	Fortinet Global Cybersecurity Threat Report – 2H 2023	Fortinet Global Cybersecurity Threat Report – 2H 2023	1
27	Next-Generation Networks for Building Digital Resilience	Next-Generation Networks for Building Digital Resilience	3
28	Corporate Implementation of ESG and Integrated Internal Control: Applications and Case Studies	Legal Responsibilities and Frameworks of ESG Reporting	6
29	Adjusting Internal Control Systems in Response to New ESG Requirements	New Perspectives, Trends, and Standards in ESG, and Directions for Internal Control Adjustments	6
30	Policy Analysis and Key Practices in Self-Prepared Financial and Sustainability Reports (Including the 2023 Sustainability Action Plan for Listed Companies)	Sustainability Report Preparation Policy and Related Internal Control Requirements	6

Employee Training Statistics Table

Type	Male		Female		Total		
	Number of Employees Trained	Total Training Hours	Number of Employees Trained	Total Training Hours	Number of Employees Trained	Total Training Hours	Average Training Hours
Senior Management	2	22.50	5	101.00	7	123.50	17.64
Middle Management	0	0.00	0	0.00	0	0.00	0.00
General Staff	1	12.50	3	51.00	4	63.50	15.88

5.3 Employee Benefits

5.3.1 Compensation and Benefits

Copartner is committed to providing employees with compensation and benefits that exceed statutory requirements, ensuring that every employee receives fair treatment and development opportunities in a safe and equitable working environment. In addition to safeguarding fundamental employee rights in accordance with the Labor Standards Act and related regulations, the Company places great importance on all aspects of employee well-being, including daily life, leave, insurance, the employee welfare committee, and bonus systems. These welfare measures are clearly stipulated in the Company's personnel policies.

(1) Compensation System

Copartner follows the principle of profit sharing and links compensation adjustments and bonus distribution to employee performance and annual business results. A comprehensive remuneration structure has been established, comprising base salary, year-end bonuses, and performance bonuses. This ensures the compensation system remains competitive in the market and closely tied to individual performance.

(2) Welfare Plans and Measures Include:

- The Employee Welfare Committee was established on January 1, 2005. A designated budget is allocated monthly to organize employee welfare activities, with detailed annual planning and budgeting.
- Guidelines for the distribution of year-end bonuses and employee profit sharing.
- Congratulatory and condolence payments for weddings and funerals.
- Labor insurance, national health insurance, and group insurance.
- Domestic and overseas travel subsidies.
- Holiday bonuses and gifts.

- Birthday cash gifts and group meals.
- Annual year-end and spring gatherings.
- Regular health check-ups.
- Parental leave.

Parental Leave Return and Retention Status in 2024

Item	2024	
	Male	Female
Number of Employees Eligible for Parental Leave	0	0
Number of Employees Who Applied for Parental Leave	0	0
Number of Employees Scheduled to Return from Parental Leave (A)	0	0
Number of Employees Who Returned to Work as Scheduled (B)	0	0
Number of Employees Who Returned from Parental Leave Last Year (C)	0	0
Number of Returned Employees Retained for Over One Year (D)	0	0
Return-to-Work Rate after Parental Leave (B / A)	0	0
Retention Rate after Returning from Parental Leave (D / C)	0	0

Copartner will continue to adopt a people-oriented approach by enhancing its compensation and benefits system to attract and retain outstanding talent, thereby fostering mutual growth between the Company and its employees and achieving sustainable development.

5.3.2 Post-Employment Benefit Plans

The post-employment benefit plan is an important mechanism to ensure financial security for employees after retirement, aiming to provide stable economic support once they leave the workforce. Copartner adopts a diversified benefit model, including both defined contribution and defined benefit plans, to meet the needs of different employees while ensuring the stability and transparency of retirement fund management. Through these plans, the Company not only fulfills its commitment to employees but also demonstrates long-term care and support for their well-being, further strengthening the foundation of mutual trust between employees and the Company.

In accordance with the Labor Standards Act and the Labor Pension Act of Taiwan, the Company has established a comprehensive retirement system that includes both the old and new schemes:

Old Scheme:

Applies to employees who joined the Company before July 1, 2005 and did not opt into the new scheme, or those who opted in but retained seniority under the old scheme. The Company contributes 2% of employees' monthly total salary into a designated account managed by the Labor Retirement Reserve Supervisory Committee as a retirement reserve.

New Scheme:

Applies to employees who joined the Company on or after July 1, 2005. The Company contributes no less than 6% of the employee's monthly salary to the individual pension accounts managed by the Bureau of Labor Insurance.

The total pension expenses for both the old and new schemes amounted to NT\$3,091,000. As of December 31, 2024, a total of NT\$16,076,000 had been allocated to the old scheme retirement reserve account at Bank of Taiwan. The Company plans to contribute an additional NT\$190,000 to the retirement plan in the following fiscal year.

The actual pension payment amount is calculated based on the employee's years of service and the average salary over the six months prior to retirement. To ensure that the retirement reserve is sufficient to cover the expected disbursements for eligible retirees, the Company performs an annual year-end funding estimation. If a shortfall is identified, the Company will make up the difference by the end of March in the following year. The retirement fund is managed by the Bureau of Labor Funds, which adopts a medium- to long-term investment strategy. The minimum rate of return is guaranteed not to be lower than the local two-year time deposit rate, with any shortfall covered by the national treasury. However, since the Company does not participate in the operation or management of the fund, it is unable to disclose fair value classification information of the plan assets.

Category	Retirement System	Contribution Method	Eligibility Criteria	Seniority Calculation	Special Notes
Employees under the Labor Standards Act	Defined Benefit System (Fixed Amount Reserve)	The company contributes 2% of total monthly salary to a dedicated retirement reserve account, overseen by a supervisory committee.	For each full year of service: 2 base units; maximum: 45 base units	Less than 6 months is counted as 0.5 year; 6 months or more is counted as 1 year	The base unit refers to one month's average salary at the time of approved retirement. For mandatory retirement due to occupational disability, an additional 20% is granted.
Employees under the Labor Pension Act	Individual Account System	The company contributes no less than 6% of monthly salary to an individual pension account at the Bureau of Labor Insurance	Age 60 and minimum 15 years of service: eligible for monthly pension; less than 15 years: lump-sum payment	years of service: eligible for monthly pension; less than 15 years: lump-sum payment Calculated based on actual years of contribution; interrupted service periods may be combined	Seniority accrued under the old system before implementation may be retained if continued service is within the same entity

5.3.3 Employee Safety Management

1. To ensure the safety of all employees during the performance of their duties, Copartner has established a series of workplace environment and personal safety protection measures, detailed as follows:
2. The Company prioritizes employee safety in the office environment. All entrances and exits are equipped with access control systems, and both daytime and nighttime security monitoring systems are in place to ensure personal safety.
3. Security personnel are stationed at the building entrances during nighttime and holidays to maintain public safety within the premises.
4. In compliance with the “Regulations on Building Public Safety Inspection and Certification,” the Company commissions professional firms every two years to conduct public safety inspections and obtain certified compliance stamps for self-managed building safety.
5. Firefighting equipment (e.g., fire alarms and extinguishers) is maintained or serviced by external providers annually between April and June, and reports are submitted to the competent authorities. Air conditioning systems are routinely serviced, water dispensers are inspected every two months, and self-defense fire drills are conducted semiannually.
6. The Company enforces a strict no-smoking policy at all operating sites in accordance with regulations. Daily cleaning services are contracted to maintain office cleanliness and hygiene.
7. The Company provides hygiene supplies such as alcohol-based sanitizers and face masks. Employees exhibiting cold symptoms are required to wear masks to prevent the spread of illness.
8. Emphasizing that safety and hygiene are core responsibilities of management, Copartner recognizes employees as its greatest asset. Annual health checkups are provided to all staff, and the Company remains committed to supporting both physical and mental well-being in building a vibrant and healthy organization.
9. In addition to statutory labor and health insurance, all employees are covered under a group insurance plan. Employees on business travel are also provided with travel accident insurance for added protection.
10. The Company’s offices and facilities are covered by commercial fire insurance with additional theft coverage to safeguard business assets.

5.3.4 Employee Satisfaction Survey

To establish a regular communication channel and ensure that employees have access to information regarding the Company’s management activities and decisions—as well as the right to express their opinions—Copartner conducts an annual employee satisfaction survey administered by the Human Resources Department.

The most recent and inaugural survey was conducted in March 2025, targeting all employees at the Company’s headquarters and evaluating their satisfaction for the 2024 calendar year. Copartner places great importance on employee feedback, recognizing it as a key foundation for continuously improving management systems and fostering a sustainable workplace culture.

2024 Survey Results

Item	Description
Target Group	All current employees
Methodology	Anonymous questionnaire
Coverage Rate	91.43%
Frequency	Conducted annually
Survey Period	January 1 to December 31, 2024
Survey Dimensions	Three main areas: overall systems, job content, and corporate culture satisfaction

Survey Results and Improvement Plan:

The survey results indicated an overall employee satisfaction score of 3.5 out of 5.

Internal Evaluation, Salary Adjustment, and Performance Incentive System (Score: 2.9):

This was the lowest-rated aspect. To enhance motivation, the Company will review and adjust the compensation structure and performance reward mechanisms in a timely manner to support long-term sustainable development.

Job Challenge and Sense of Achievement (Score: 3.4):

The Company will refine job assignments to better leverage employees' strengths and support career development, thereby increasing engagement and fulfillment.

Internal Communication and Cross-Department Collaboration (Score Range: 3.4–3.5):

Efforts will focus on strengthening teamwork, enhancing supervisors' communication skills, and ensuring smooth and effective communication across departments.

5.4 Occupational Safety, Health, and Wellness

5.4.1 Occupational Safety and Health

At Copartner, employee safety and health are regarded as top priorities and essential to the Company's sustainable operations. To provide a safe, comfortable, and healthy working environment, the Company fully implements an occupational safety and health management system. Continuous risk assessments and improvement measures are carried out to ensure that workplace conditions meet the highest safety standards.

We are also committed to cultivating a strong safety culture among our employees. Through regular training and drills, we aim to reduce potential workplace hazards and foster a zero-accident work environment.

Copartner considers occupational safety and employee well-being as foundational to sustainable business practices and continues to allocate resources to optimize the work environment and ensure employee security.

In 2024, Copartner had a total of 60 employees. The total number of occupational safety and health training hours provided was 6 hours.

Equipment and Safety Management

All offices and facilities are equipped with access control systems, surveillance equipment, and security personnel.

The Company commissions certified professionals to conduct periodic building safety inspections and obtain the required compliance certifications.

Fire safety, air conditioning, and water dispensers are regularly maintained and inspected.

Semiannual emergency response drills are conducted to ensure preparedness.

Fire Safety Drills

Dates: May 30, 2024, and December 10, 2024

Drill Components:

Fire extinguishing training

Emergency reporting drills

Evacuation guidance training

Integrated emergency response drill



Institutionalized Management

Labor-management meetings are held quarterly to enhance communication and collaboration, with the goal of continuously improving occupational safety and health policies and measures.

In 2024, no occupational accidents were reported, demonstrating the effectiveness of the Company's safety management practices.

Copartner will continue to prioritize employee safety, optimize the workplace environment, and promote a zero-accident culture to achieve mutual growth and sustainable development for both the Company and its employees.

5.4.2 Health Management

Copartner is committed to providing comprehensive health management programs that cover regular health check-ups, workplace health promotion, and psychological care. These initiatives are designed to ensure that every employee can work in a worry-free and healthy environment. At the same time, the Company actively fosters a health-conscious and friendly workplace culture, promoting work-life balance so that employees can face challenges in their best condition and pursue personal achievement.

Environmental Hygiene and Health Management

Smoking is strictly prohibited in all office areas. Cleaning staff are assigned daily to maintain a clean and sanitary environment. Hygiene supplies such as alcohol-based sanitizers and face masks are readily available for employees to use as needed.

Annual health check-ups and examination subsidies are provided to all employees. Contracted medical professionals are also invited to offer health management services, consultations, and occupational disease prevention programs.

Safety Culture and Employee Well-Being

Designated emergency response contacts and blood pressure monitors are available at all workplaces, enabling employees to monitor their health at any time.

Preferential health screening programs are extended to employees and their dependents. In addition to labor and health insurance, all employees are covered by group insurance and business travel accident insurance, further enhancing life security.

6. Shared Prosperity with Society

In a rapidly changing global economy and industrial landscape, Copartner fully recognizes that enterprises must shoulder greater social responsibility. Beyond striving for excellence in technological innovation and business growth, we have incorporated “shared prosperity with society” as a core value of our sustainable development strategy.

We believe that the success of a business should be closely aligned with social progress. The Company is actively committed to creating employment opportunities and advancing diverse initiatives in the fields of education, environmental protection, and humanitarian care. Through collaboration with various stakeholders, we aim to pool resources to realize a more inclusive and socially responsible vision.

6.1 Enhancing Community Engagement

In today’s era of globalization and rapid technological advancement, corporations are not only tasked with driving innovation and growth but also bear the responsibility of prospering alongside local communities. Copartner firmly believes that business development cannot be separated from community support, and in turn, community progress provides sustained momentum for corporate growth. “People-oriented development and shared prosperity with the community” is a longstanding belief of Copartner. To fulfill this vision, we will actively participate in community initiatives, support the local economy, promote access to educational resources, and contribute to the improvement of living environments. Through every dedicated effort, we aim to be a steadfast partner to the communities we serve, setting an example of harmonious coexistence.

Copartner will continue to strengthen ties with the community through innovative approaches to meet local needs and encourage employees to participate in public welfare and volunteer activities. This is not only a demonstration of corporate social responsibility, but also a vital step toward building a sustainable future hand-in-hand with the community.

We plan to enhance community recognition through the following strategic directions:

1. Supporting Local Economic Development

As we expand our operations, we will create more local job opportunities (particularly at the factory level) and provide relevant vocational training to improve applicants' skill levels and employability.

2. Strengthening Community Interaction and Communication

We are exploring the feasibility of hosting activities such as corporate tours, eco-friendly markets, and health check-up days to allow community members to engage with the Company and gain a better understanding of our operations.

3. Demonstrating Long-Term Commitment

We are considering partnerships with local governments and nonprofit organizations to develop long-term plans based on local needs and to jointly enhance community welfare.

Furthermore, we will publicly disclose the Company's contributions to community development to strengthen public recognition and trust.

6.2 Social Welfare

While pursuing corporate growth and sustainable development, Copartner has always regarded giving back to society as a vital part of its corporate mission. We firmly believe that every contribution can bring about positive change and ignite hope where it is most needed. "Social welfare" is not only a commitment—it is the tangible expression of our care for humanity.

We actively participate in various philanthropic initiatives, ranging from educational support and environmental protection to medical assistance and care for disadvantaged groups. Through collaboration with different sectors of society, we strive to extend the reach and impact of our compassion.

Looking ahead, we are determined to allocate more resources toward public welfare, further promoting the belief that "everyone shares the responsibility of creating a better society." We believe that only through collective effort can we build a warmer, more hopeful future.

Fulfilling corporate social responsibility and promoting sustainability are guiding principles that Copartner upholds alongside its mission to maximize

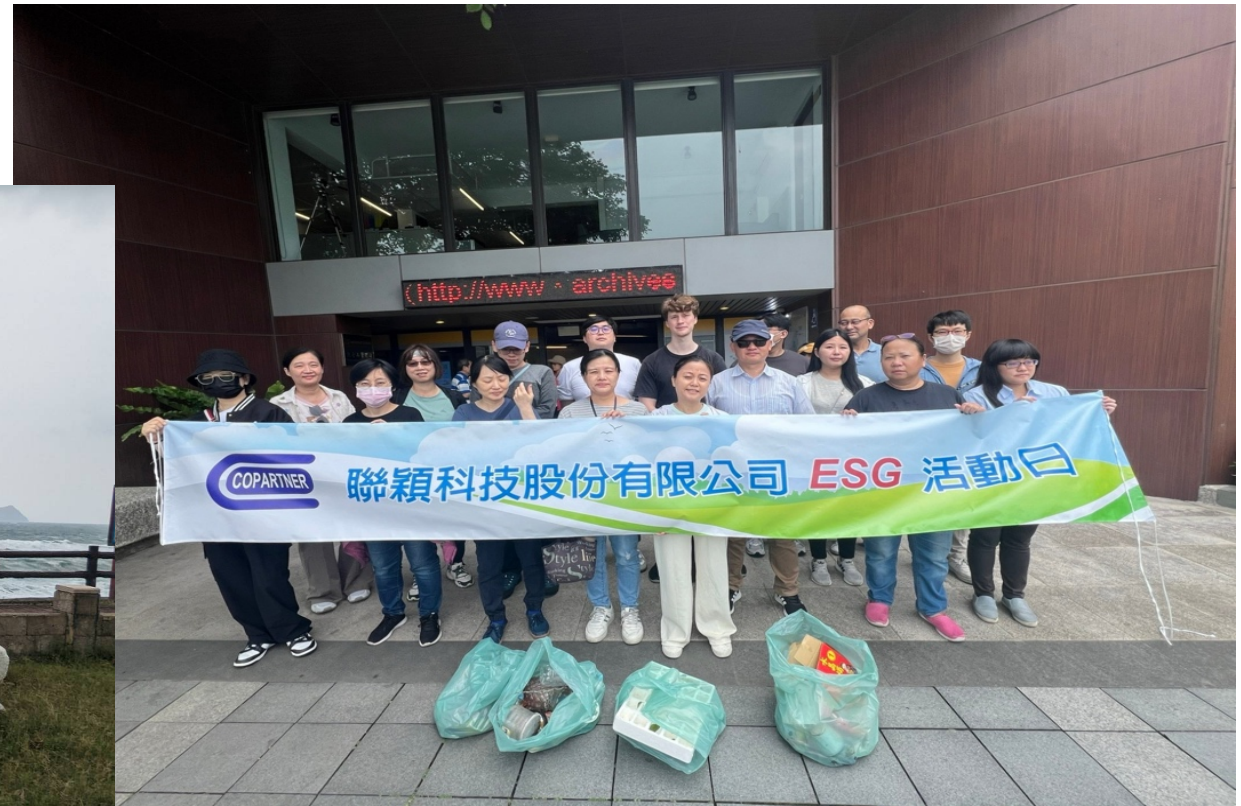
shareholder value. In recent years, the Company has engaged in various charitable initiatives, including Serving as environmental volunteers at the Wugu Wetland Ecological Park, Donating supplies and assisting with facility maintenance at orphanages, Collaborating with charitable organizations to invite visually impaired massage therapists to provide services for employees, Participating in the “Mother’s Day Caring Program” by donating cakes to underprivileged groups, These actions reflect our continuous commitment to being a responsible corporate citizen.

Recent Social Welfare Initiatives (Past Two Years)

2023 Social Welfare Activity Day: cleanup activity at Waiao (Waimu Shan).

2024 Social Welfare Activity Day: Mountain cleanup at Guanyin Mountain:

Copartner organized a coastal cleanup activity at Waiao (Waimu Shan) in 2023, engaging employees in environmental protection through hands-on action. This initiative reflects the Company's long-term commitment to ecological sustainability and community involvement.



We will continue to work toward the following two goals in the future:

1. Strengthening Environmental Protection

Enhance employees' environmental awareness through activities such as beach and mountain cleanups.

2. Participating in Public Welfare and Care Activities

Encourage employees to take part in community volunteer services, such as supporting disadvantaged groups and participating in regular blood donation drives to demonstrate corporate compassion.

In the event of unforeseen community incidents (such as floods or other force majeure disasters), the company will provide support through material or monetary donations.

6.3 Community Impact and Engagement Management

We believe that the growth of a company is closely tied to the prosperity of the local community. As a company rooted locally yet looking globally, we fully understand that our operations affect not only employees and customers but also the development of the communities in which we operate. For this reason, "community relations" is regarded as a critical pillar of our sustainability efforts.

We actively monitor the challenges and needs of our surrounding communities and invest manpower, resources, and professional expertise to collaborate on meaningful initiatives. Through direct involvement and communication, we strive to create shared value between the company and the community, thereby promoting a positive cycle of sustainable development.

Copartner identifies Zhonghe District in New Taipei City as its primary community area, covering locations where the company operates or maintains offices. In addition, our community scope extends to areas beyond direct operational sites, including regions where most employees reside, to strengthen the company's connection with both employees and society.

The Company conducts annual assessments through stakeholder surveys and employee community feedback to understand the social and environmental issues faced by the regions where it operates.

Key community issues identified in 2024 and corresponding actions are as follows:

Community Issue	Measures Adopted
Employment opportunities for local youth	Promote “Local Talent First” recruitment policy
Volunteer participation	Organize mountain and beach clean-up activities in the county/city where the company is located
The types of measures include: resource investment, charitable donations, cultural activities, volunteer participation, and local employment arrangements.	

7. Appendix

7.1 GRI Standards Index

Statement of Use: Copartner has disclosed information for the period from January 1 to December 31, 2024, in accordance with the GRI Universal Standards 2021.

GRI 1 Used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: None

Disclosure Topic Title		Description of Report Content	Page
2-1	Organizational details	1.1.2 Basic Information of Copartner	9
2-2	Entities included in the organization's sustainability reporting	About This Report	6
2-3	Reporting period, frequency, and contact person	About This Report	6
2-4	Restatements of information	About This Report	6
2-5	External assurance	About This Report	6
2-6	Activities, value chain and other business relationships	1.1 Organizational Overview	8
2-7	Employees	5.1 Employee Relations	153
2-8	Workers who are not employees	5.1 Employee Relations	153
2-9	Governance structure and composition	1.3.1 Board Composition	25
2-10	Nominating and selecting the highest governance body	1.3.4 Director Nomination and Selection	31
2-11	Chair of the highest governance body	1.3.1 Board Composition	25

2-12	Role of the highest governance body in overseeing the management of impacts	1.3 Corporate Governance	25
2-13	Delegation of responsibility for managing impacts	1.3 Corporate Governance	25
2-14	Role of the highest governance body in sustainability reporting	1.3.15 Customer Relationship Management	64
2-15	Conflicts of interest	1.3.1 Board Composition	25
2-16	Communication of critical concerns	2.2 Stakeholder Communication and Response	74
2-17	Collective knowledge of the highest governance body	1.3.1 Board Composition	25
2-18	Evaluation of the performance of the highest governance body	1.3.5 Board evaluation	33
2-19	Remuneration policies	1.3.7 Compensation Committee	41
2-20	Process to determine remuneration	1.3.7 Compensation Committee	41
2-21	Annual total compensation ratio	1.3.7 Compensation Committee	41
2-22	Statement on sustainable development strategy	3.2.2 Climate Change Strategy	91
2-23	Policy commitments	3.2.2 Climate Change Strategy	91
2-24	Embedding policy commitments	3.2.2 Climate Change Strategy	91
2-25	Processes to remediate negative impacts	2.2 Stakeholder Communication and Response	74
2-26	Mechanisms for seeking advice and raising concerns	2.2 Stakeholder Communication and Response	74
2-27	Compliance with laws and regulations	1.3.9 Regulatory Compliance and Ethical Business Practices	50
2-28	Membership of associations	1.1.10 Membership in Industry Associations	20
2-29	Approach to stakeholder engagement	2.2 Stakeholder Communication and Response	74
2-30	Collective bargaining agreements	1.1.10 Membership in Industry Associations	20

GRI 3 Material Topic			
Disclosure Topic Title		Description of Report Content	Page
3-1	Procedures for resolving material topics	2.3 Identification of Material Sustainability Topics	78
3-2	List of material topics	2.3 Identification of Material Sustainability Topics	78
3-3	Management of material topics	2.3 Identification of Material Sustainability Topics	78

GRI Standards Indicators			
Disclosure Topic Title		Description of Report Content	Page
201-2	Financial implications and other risks and opportunities due to climate change	3.2.1.2 Governance of Climate-Related Risks and Opportunities	88
201-3	Defined benefit plan obligations and other retirement plans	5.3 Employee Benefits	169
201-4	Financial assistance received from government	1.2 Financial Performance	22
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.3.9 Regulatory Compliance and Ethical Business Practices	50
207-1	Tax payment method	1.2 Financial Performance	22
207-2	Tax governance, control, and risk management	1.2 Financial Performance	22
302-1	Energy consumption within the organization	3.3 Energy and Greenhouse Gas Management	136
302-3	Energy consumption outside of the organization	3.3 Energy and Greenhouse Gas Management	136
303-3	Water Withdrawal	3.4 Water Resource Management	140
303-4	Water Discharge	3.4 Water Resource Management	140

303-5	Water Consumption	3.4 Water Resource Management	140
305-1	Direct (Scope 1) GHG emissions	3.3 Energy and Greenhouse Gas Management	136
305-2	Energy indirect (Scope 2) GHG emissions	3.3 Energy and Greenhouse Gas Management	136
306-3	Waste generated	3.5 Waste Management	143
401-1	New employee hires and employee turnover	5.1 Employee Relations	153
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Employee Benefits	169
403-1	Occupational safety and health management system	5.4 Occupational Safety, Health, and Wellness	176
404-1	Average hours of training per year per employee	5.2 Employee Training and Development	161
404-2	Programs for upgrading employee skills and transition assistance programs	5.2 Employee Training and Development	161
405-1	Diversity of governance bodies and employees	5.1 Employee Relations	153

7.2 SASB Index

Theme	Calculation Index	Type	Measurement Unit	No.	Corresponding GRI &	Page
Energy Management	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable	Quantification	Gigajoules (GJ) Percentage (%)	RT-EE-130a.1	3.3 Energy and Greenhouse Gas Management	136
Hazardous Waste Management	(1) Amount of hazardous waste generated (2) percentage recycled	Quantification	Metric tons (t), Percentage (%)	RT-EE-150a.1	3.5 Waste Management	143
	(1) Number and aggregate quantity of reportable spills (2) quantity recovered	Quantification	Number, Kilograms (kg)	RT-EE-150a.2	3.5 Waste Management	143
Product Safety	(1) Number of recalls issued (2) total units recalled	Quantification	Number	RT-EE-250a.1	4.2 Service Quality Management	151
	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantification	Reporting currency	RT-EE-250a.2	4.2 Service Quality Management	151

Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantification	Percentage (%) by revenue	RT-EE-410a.1	4.2 Service Quality Management	151
	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantification	Percentage (%) by revenue	RT-EE-410a.2	4.2 Service Quality Management	151
	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantification	Reporting currency	RT-EE-410a.3	4.2 Service Quality Management	151
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion & Analysis	Not Applicable	RT-EE-440a.1	1.3 Corporate Governance	25
Business Ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	Discussion & Analysis	Not Applicable	RT-EE-510a.1	1.3.1 Board Composition	25
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantification	Reporting currency	RT-EE-510a.2	1.3.9 Regulatory Compliance and Ethical Business Practices	50

	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantification	Reporting currency	RT-EE-510a.3	1.3.9 Regulatory Compliance and Ethical Business Practices	50
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Activity Indicator	Type	Measurement Unit	No.	Corresponding GRI &	Page
Production volume, categorized by product type	Quantification	Number	RT-EE-000.A	4.1 Company Products	146
Number of employees	Quantification	Number	RT-EE-000.B	5.1 Employee Relations	153

7.3 TCFD Index

Dimension	TCFD Recommended Disclosures	Chapter	Page
Governance	Board oversight of climate-related risks and opportunities	1.3.15 Customer Relationship Management	64
	Management's role in assessing and managing climate-related risks and opportunities	1.3.15 Customer Relationship Management	64
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	3.2.1.2 Governance of Climate-Related Risks and Opportunities	88
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	3.2.1.2 Governance of Climate-Related Risks and Opportunities	88
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario	3.2.1 Climate Change Governance	88
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks	3.2.1 Climate Change Governance	88
	Describe the organization's processes for managing climate-related risks	3.2.1 Climate Change Governance	88
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	3.2.1 Climate Change Governance	88
Metrics & Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	3.2.4 Climate Risk Indicators and Targets	134
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks	3.3 Energy and Greenhouse Gas Management	136
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	3.2.4 Climate Risk Indicators and Targets	134



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