Copartner Tech Corp.

Let's Unlock the Future of Connectivity

2025
Copartner Technology Corporation
Sustainability Report

Notice to Readers

The reader is advised that the 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 Sustainability Report shall prevail.

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About This Report

This marks the inaugural Sustainability Report published by Copartner Technology Corp., providing a comprehensive disclosure of the Company’s sustainability initiatives and achievements to our stakeholders.

Through this report, Copartner demonstrates its firm commitment to sustainable governance, long-term value creation, and societal well-being. By taking concrete actions to meet stakeholder expectations, we aim to foster a deeper understanding of our corporate mission and practices. Moving forward, Copartner Technology will continue to uphold the core principles of integrity, pragmatism, openness, and transparency–driving shared prosperity across our business, the environment, and society.

Reporting with relevant Regulations, Standards, and Principles

The preparation of this report in accordance with 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 aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) under the Financial Stability Board (FSB).

Reporting Boundaries

The data period: from January 1, 2025 to December 31, 2025.

Unless otherwise specified, the sustainability information disclosed in this report pertains solely to the parent company, Copartner Technology Corp., covering non-financial dimensions such as operations, environmental management, social responsibility, and labor practices. The reporting period spans from January 1, 2025, to December 31, 2025. Financial performance metrics are derived from Copartner Technology Corp.’s 2025 Consolidated Financial Statements, covering both the parent company and its subsidiaries in alignment with the annual financial report. To ensure consistency and comparability, any disclosures extending beyond the parent company’s boundary, along with adjustments to calculation methodologies, are explicitly detailed in their respective sections.

Restatement of Information

There were no restatements of information in Copartner Technology's 2025 Sustainability Report.

External Assurance

While this report has not undergone third-party external assurance, the Company has established robust internal data collection and review mechanisms. All disclosed contents are compiled by the relevant functional departments and approved by management following internal audit procedures, thereby ensuring the accuracy, consistency, and traceability of the reported data.

Report Issuance and Contact Information

This report is published annually on a regular basis. The next Sustainability Report is scheduled for release on August 2027. The current report was issued on August 2026.

Address: 4F., No. 16, Jian 8th Rd., Zhonghe Dist., New Taipei City, Taiwan
Tel: +886-2-8226-5658
Fax: +886-2-8226-5659
Company Website: https://www.copartner.com.tw/tw
Stakeholder Section: https://www.copartner.com.tw/tw/stakeholder

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

Chairman’s Message

Looking back at 2025, the global macroeconomic and trade environment remained volatile and uncertain. Geopolitical risks continued to escalate; alongside the protracted Russia-Ukraine conflict, tensions in the Middle East heightened. Compounded by overcapacity pressures from China's sluggish real estate sector and subdued domestic demand, as well as policy uncertainties surrounding U.S. trade, global consumer confidence was heavily dampened, significantly compressing corporate profit margins. In response to these headwinds, Copartner Technology’s management team took proactive measures. As the benefits of large-scale plant consolidations and relocations over the past two years materialized, alongside ongoing capacity optimization this year, we successfully bucked the market trend to deliver revenue growth in 2025. Furthermore, our annual net losses narrowed significantly by nearly 40%, demonstrating robust operational resilience. Navigating a fragmented and volatile global market, we firmly believe that solidifying our financial and operational foundations is essential to achieving sustainable, long-term growth. Over the past year, Copartner Technology successfully completed a NT$240 million cash capital increase. This not only optimized our capital structure, but also reflected our shareholders' and investors' steadfast confidence in the Company’s future. Meanwhile, undeterred by short-term market fluctuations, we continued directing R&D investments toward product upgrades and process optimization. Aligning closely with customer design roadmaps, we expanded our presence in high-end applications—actively developing high-performance core wires and cable assemblies for the automotive, industrial automation, medical, server, and machine vision sectors. These initiatives have successfully broadened our market share and application scope, injecting vital momentum into our business transformation.

Looking ahead to 2026, while the global economy displays signs of resilience, overall growth momentum is projected to moderate, with major economies diverging in performance. In response to industry shifts—including the rapid advancement of artificial intelligence (AI), evolving U.S. tariff policies, and regional overcapacity—Copartner Technology will closely monitor market dynamics and dynamically adapt its international business strategies. We will continue to expand our high-value-added product portfolio and accelerate the deployment of next-generation smart manufacturing capabilities. Confronting the challenges ahead, we will adhere to a pragmatic principle of "strengthening our fundamentals and solidifying our core," laying a robust groundwork for a sustained recovery in profitability. Copartner firmly believes that corporate sustainability extends beyond financial and operational improvements to encompass a deep commitment to Environmental, Social, and Governance (ESG) excellence. While steering our product portfolio toward high-end, energy-efficient, and intelligent applications, we continue to expand our greenhouse gas (GHG) inventories, enhance energy efficiency, and embed occupational health, safety, and environmental stewardship into our daily operations. We remain dedicated to fostering a resilient green supply chain and maintaining transparent communication with employees, customers, suppliers, and all stakeholders—translating our corporate social responsibility into shared, long-term value.

Entering this new chapter, Copartner will continue to uphold its core values of "Technological Innovation, Customer Centricity, Integrity and Pragmatism, and Sustainable Growth," pursuing strategic breakthroughs while maintaining operational stability. On behalf of the management team, I would like to extend my heartfelt gratitude to our shareholders, customers, and partners for your enduring trust and support throughout this transformation. Copartner Technology will forge ahead with firm and steady strides, embracing both challenges and opportunities to build a sustainable future together.

1. About Copartner

1.1 Basic Information of Copartner

Established in 1987 and headquartered in Zhonghe District, New Taipei City, Copartner Technology Corp. was listed on the Taiwan Stock Exchange in 2010. As a specialized developer and manufacturer of signal and data transmission solutions, Copartner provides a comprehensive product portfolio spanning IT equipment, connectors, cabling systems, network infrastructure, and telecommunication cables. Over decades of dedicated industry cultivation, Copartner has forged enduring partnerships with world-renowned brands, establishing itself as a trusted partner in high-performance interconnect technologies and total solutions.

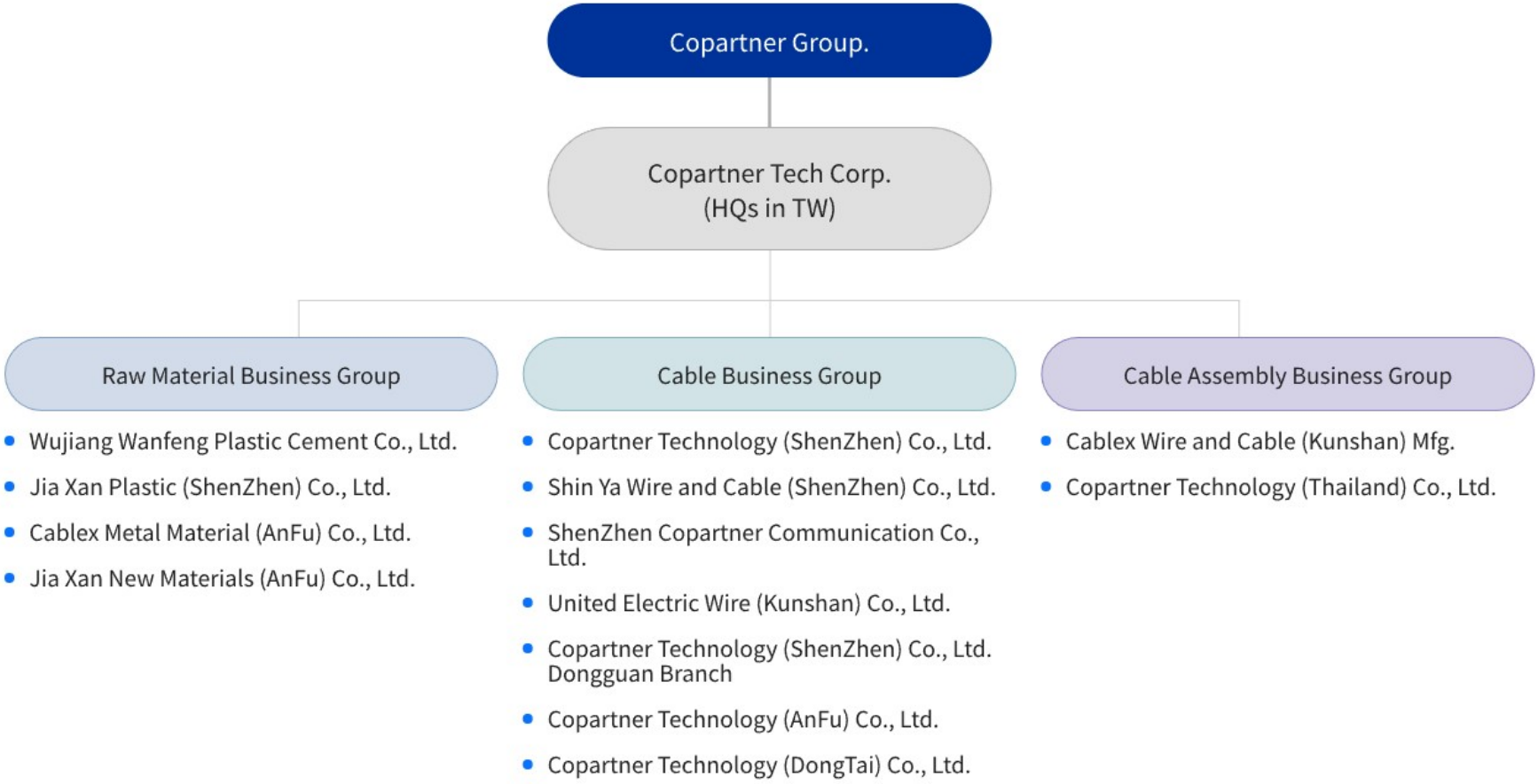
In 1993, Copartner initiated its strategic expansion into mainland China, marked by the founding of Copartner Wire & Cable (Shenzhen) Co., Ltd. Capitalizing on steady operational growth, the Company has progressively expanded its investments and currently operates more than ten subsidiaries across the region. Advanced R&D and testing laboratories established in Shenzhen and other strategic hubs continuously elevate product quality and reliability, catering to the evolving demands of both domestic and international markets.

With a global footprint spanning the Americas, Europe, and the Asia-Pacific region, Copartner serves a diverse portfolio of industry-leading enterprises. Upholding its core values of "Technological Innovation, Customer Centricity, Integrity and Pragmatism, and Sustainable Growth," the Company seamlessly integrates Environmental, Social, and Governance (ESG) commitments with its business expansion. Through technological advancement, process optimization, and resilient operational strategies, Copartner actively navigates market shifts—delivering solid business performance while creating shared, sustainable value for all stakeholders.

Company Name / stock NO.	Copartner Technology Corporation / 3550
Company Type	TWSE Listed Company
Date of Establishment	April 30, 1987
Headquarters	Zhonghe District, New Taipei City, Taiwan
Number of Employees	60 (as to 2025/12/31)
Paid-in Capital	NTD 1,075,500,000
Business Scope	- 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.
Industry	Research, development, manufacturing, and sales of signal transmission wires and cable assemblies for information technology, telecommunications, and consumer electronics applications.
Operation site	Taiwan

1.2 Operational Sites

Copartner Technology maintains a robust corporate governance structure with clearly defined roles and responsibilities, with the Shareholders' Meeting serving as the highest governing body. To strengthen supervisory oversight and effective checks and balances, an Audit Committee and a Compensation Committee have been established under the Board of Directors. Headquartered in Zhonghe District, New Taipei City, the Company operates through three core business groups: the Raw Materials Business Group, the Cable Business Group, and the Cable Assembly Business Group. Across its global footprint, Copartner encompasses 17 operational sites across mainland China (including Jiangxi, Dongtai, Shenzhen, Kunshan, and Wujiang) and Thailand.



1.3 Operational Overview

Founded in 1987, Copartner Technology Corp. initially concentrated on traditional wire and cable manufacturing. Navigating industry transitions and macroeconomic cycles, the Company has progressively evolved into a technology-driven enterprise dedicated to advanced R&D and precision manufacturing. Today, Copartner specializes in the development and production of signal transmission wires, cable assemblies, and plastic pellets. These solutions are widely deployed across diverse sectors, including automotive, industrial equipment, telecommunications, and automation systems. Listed on the Taiwan Stock Exchange in 2010, the Company operates key facilities across Taiwan and mainland China, effectively mitigating single-market exposure through a diversified product portfolio and geographic footprint.

The Company's operations comprise three primary business segments: Signal Transmission Wires & Cable Assemblies, Polymer Materials, and Other Business Operations. While signal transmission wires and cable assemblies remain the cornerstone of total revenue, subdued end-market demand placed downward pressure on margins, resulting in segment operating losses. Although the polymer materials and other business lines maintained revenue contributions, they also recorded modest operating losses. Consequently, consolidated revenue from continuing operations contracted year-over-year, and operating results turned from profit to loss, underscoring the broader impact of sluggish consumer demand and downstream inventory adjustments.

Confronting macroeconomic headwinds and softening market demand, Copartner proactively adjusted its production and commercial strategies. Throughout 2025, the Company focused on enriching its product mix, strengthening its footprint in high-value emerging applications—including high-speed and high-frequency transmission, electric vehicles (EVs), and active optical cables (AOC)—to secure long-term growth avenues. Concurrently, Copartner streamlined manufacturing sites and integrated internal resources, optimizing capacity allocation and supply chain workflows to enhance operational efficiency. In response to shifting geopolitical dynamics and supply chain fragmentation, the Company enhanced its manufacturing agility, effectively mitigating risks associated with single-region market volatility.

While near-term financial performance faced pressure, these results reflect broader cyclical adjustments across the global economy and the electronics sector. Copartner remains closely attuned to demand recovery signals across downstream applications, maintaining a constructive medium- to long-term outlook anchored by emerging technologies such as Artificial Intelligence (AI), industrial automation, and the Internet of Things (IoT). Looking ahead to 2026, the Company will bolster R&D capabilities in emerging applications, strengthening competitive differentiation through comprehensive, solution-oriented offerings. To navigate global market volatility, Copartner will advance operational agility by deepening production line integration and end-to-end supply chain optimization—ensuring high efficiency and quality from design and fabrication to fulfillment. Upholding its core values of "Technological Innovation, Integrity, and Pragmatism," the Company remains dedicated to expanding diversified market reach, reinforcing operational resilience, and delivering sustainable, long-term value for shareholders, customers, and society.

1.4 Research and development status

To continuously develop products aligned with evolving market demands, Copartner Technology invested NT$104.27 million (NT$104,267 thousand) in research and development in 2025, representing 3% of total annual revenue. The Company is strategically positioned across high-value-added and emerging application sectors. Anchoring its R&D on customer specifications for next-generation designs and functional upgrades, Copartner simultaneously improves existing product performance and process efficiency, reinforcing both quality excellence and cost competitiveness. In product development, the Company focuses on optimizing customized wires and cable assemblies tailored for transportation, industrial, and medical applications. Through these strategic initiatives, Copartner expands the depth and breadth of its product adoption across diverse verticals, enriches its product mix, and steadily solidifies its market presence and share.

Newly Developed Products in 2025

- ✓ **Comsumer**
  HDMI2.2 Cable
- ✓ **Industrial Applications**
  Industrial control laser wire harnesses
  Cat 5e rail transit signal transmission cables
  2-core robotic cables
  Wiring and cables for humanoid robot arms and bipedal legs
- ✓ **Electric Vehicle / Automotive Applications**
  Automotive roof-mounted display wire harnesses

1.5 Membership in Industry Associations

Organizational Participation and Certifications

To ensure regulatory compliance and global market competitiveness, Copartner adheres to the core principles of transparency, accountability, and innovation actively adopting international certifications and management standards across quality assurance, environmental protection, and occupational health and safety. These initiatives not only enhance operational efficiency and risk governance, but also underscore the Company's dedication to corporate social responsibility. By integrating these management frameworks and reinforcing internal controls, Copartner continuously elevates operational excellence and upholds rigorous Environmental, Social, and Governance (ESG) standards. This systematic approach meets evolving stakeholder expectations while deepening mutual trust and long-term partnerships with international clients-firmly positioning Copartner as a resilient and competitive partner in the wire and cable industry.
Furthermore, the Company actively participates in industry associations spanning wire and cable manufacturing, trade, and sustainability to foster industry advancement and support broader sustainable development goals.

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

2. Corporate Governance

2.1 Financial Management

Copartner Technology recognizes that sound financial performance is fundamental to sustainable operations and enduring market competitiveness. Through prudent capital allocation and comprehensive risk management, the Company continuously reinforces its financial resilience and optimizes operational efficiency to navigate cyclical economic fluctuations and structural industry shifts. Furthermore, by providing transparent tax disclosures, Copartner aims to enhance financial accountability, allowing shareholders and broader stakeholders to gain clear insight into how the Company balances long-term growth with sustainable corporate development.

2.1.1 Financial Performance

In 2025, Copartner Technology recorded total revenue of NT$3,530,862 thousand, representing an increase of 3.23% compared to 2024. The net loss after tax for the full year was NT$108,530 thousand, with earnings per share (EPS) of -NT$1.18.

Unit: NT$ thousand

2025 Financial Performance	
Total Asset	4,085,837
Debt Ratio	62%
Equity Ratio	38%
Direct Economic Value Generated	
Revenue	3,530,862
Economic Value Distributed	
Operating Costs	3,003,315
Employee Wages and Benefits	577,278
Payments to Providers of Capital	53,425
Payments to Government of Capital	17,381
Community Investments	135
Economic Value Retained	
Amount	(120,672)

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.”

Financial Subsidies

In 2025, the Company received government subsidies totaling NT$13.95 million (NT$13,947 thousand) across various jurisdictions, all of which were allocated and utilized in strict compliance with applicable regulatory requirements and internal management procedures. By leveraging a dual-track strategy that pairs government support with proprietary R&D investments, Copartner aims to deliver more competitive and reliable solutions to customers, while reinforcing its long-term operational resilience and market positioning through continuous innovation.

2.1.2 Tax Policy

The Company views lawful tax compliance as an essential corporate responsibility and a foundational pillar of sustainable operations. Throughout 2025, Copartner Technology fulfilled all tax filing and payment obligations in strict compliance with statutory regulations across all operating jurisdictions, ensuring the accuracy, completeness, and timeliness of all disclosures.

Day-to-day tax management and procedural reviews are executed by dedicated accounting, finance, and relevant operational departments. Supported by robust internal control mechanisms and external professional advisory, the Company effectively mitigates potential tax risks arising from regulatory updates and cross-border transactions. Committed to rigorous legal compliance, Copartner balances operational efficiency with stakeholder interests through proactive tax governance, thereby maintaining a sound compliance track record and reinforcing corporate credibility.

Financial Information	2023	2024	2025
Operating Revenue	3,642,580	3,420,294	3,530,862
Loss Before Tax	(354,938)	(161,714)	(102,543)
Income Tax Expense	7,669	16,355	5,987
Effective Tax Rate	15%~25%	15%~25%	15%~25%
Income Tax Paid (Current Period)	37,929	17,186	17,381
Effective Tax Rate on Taxes Paid	15%~25%	15%~25%	15%~25%

2.1.3 Risk Management

Risk management serves as a cornerstone of sound corporate governance and sustainable operations. At Copartner Technology, the risk management function is spearheaded primarily by the Finance Division as the key executing unit. Through structured risk assessment mechanisms, the Company proactively identifies emerging risks and implements targeted mitigation measures, thereby reinforcing operational resilience and enterprise sustainability.

Identifying Risk Sources	Designated functional departments gather internal and external intelligence to systematically identify and catalog potential risk factors that may affect business operations. These encompass macroeconomic volatility, regulatory and policy shifts, supply chain and market demand dynamics, facility and equipment conditions, and climate-related events establishing the baseline for subsequent risk evaluation.
Categorizing Risk Types	Identified risks are classified by nature and scope to ensure clear governance ownership and targeted risk treatment. The taxonomy covers strategic, operational, financial (including foreign exchange, interest rates, liquidity, and credit), compliance and tax, cybersecurity and information security, occupational health, safety, and environment (OHSE), and climate-related risks to facilitate accountability and control execution.
Assessing Risk Impacts	The potential impact severity of each risk is comprehensively evaluated across dimensions such as financial losses, operational disruptions, delivery and quality deviations, regulatory penalties, litigation, reputational harm, and employee and environmental safety. Risk ratings and mitigation priorities are established based on the scope and depth of these potential impacts.
Analyzing Risk Likelihood	Integrating historical data, key risk indicators (KRIs), external market conditions, and internal control maturity, the Company assesses the likelihood and trigger conditions of each risk. Where applicable, scenario analysis or sensitivity testing is conducted to support quantitative evaluations, mapping risks onto a standardized Risk Matrix (Impact × Likelihood) to guide executive decision-making.
Formulating Mitigation Strategies	For critical and high-priority risks, concrete mitigation plans are formulated utilizing tailored strategies: avoidance, mitigation, transfer, or acceptance. Risk owners, execution timelines, resource allocations, and key tracking metrics are explicitly defined, accompanied by periodic reassessments and dynamic adjustments to ensure the sustained effectiveness of risk controls.

The primary financial instruments utilized in the Company's operations comprise equity investments, notes and accounts receivable, accounts payable, short-term notes payable, lease liabilities, and borrowings.

The Finance Department centrally oversees and executes capital market activities, managing treasury operations and liquidity allocation to satisfy the funding requirements of operational business units. It coordinates the Company’s capital operations across domestic and international financial markets while continuously monitoring and mitigating financial risk exposures through structured internal analysis and reporting mechanisms.

The principal financial risks faced by the Company include market risk (encompassing foreign exchange, interest rate, and inflation risks), credit risk, and liquidity risk. Disclosures regarding climate-related risks are detailed in the Climate-Related Disclosures section of this report.

Risk Type	Risk Description
Market Risk	（1）Exchange Rate Risk 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 losses accounted for only 0.35% 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. （2）Interest Rate Risk In 2024, interest expenses and interest income represented 1.52% and 0.18%, 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.
Credit Risk	The Company continuously monitors market price trends and maintains close communication and strong cooperative relationships with both suppliers and customers. Through real-time information exchange and timely adjustments to procurement and sales strategies, the Company mitigates the potential material impacts of inflation and cost fluctuations on its operations.
Liquidity Risk	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.
Risk Response and Opportunity Development	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. 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.

2.2 Board Function

The Board of Directors serves as Copartner Technology's highest governance body and core decision-making authority. Composed of members with multidisciplinary backgrounds and extensive industry expertise, the Board ensures balanced oversight and strategic insight. Under the Board, an Audit Committee and a Remuneration Committee have been established to oversee financial reporting integrity, internal control systems, and executive compensation structures. Beyond steering corporate vision and long-term strategy, the Board plays a pivotal role in ESG governance, ensuring that the Company's operational trajectory aligns seamlessly with its sustainability goals.

The Board exercises robust oversight by regularly evaluating operational performance, approving major proposals, and dynamically adjusting policies in response to sustainability targets and material topics. Furthermore, stakeholder priorities identified through materiality assessments serve as a foundational baseline for strategic planning, reinforcing board-level guidance across economic, environmental, and social dimensions to continuously advance governance excellence.

2.2.1 Board Composition

The members of Copartner Technology's Board of Directors bring diverse backgrounds and multidisciplinary expertise spanning operational management, strategic leadership, and specialized industry domains, providing well-rounded guidance and supervisory oversight. The current Board term spans from June 30, 2023, to June 29, 2026. The Board comprises seven directors, including three independent directors (43%) and four non-independent directors (57%).

Committed to board diversity and sound governance, the Company currently has one female director, representing approximately 14% of the Board. While this currently falls short of the one-third gender diversity target recommended by the Financial Supervisory Commission (FSC), this composition reflected the immediate operational priorities and competency requirements during the previous election cycle where specialized industry experience, risk management, legal expertise, and board continuity were prioritized alongside candidate availability within the sector.

Moving forward, Copartner Technology will institutionalize gender diversity criteria within its director nomination and succession planning frameworks in accordance with corporate governance best practices. The Company will proactively expand its pipeline of qualified female leaders by leveraging professional executive search networks and industry associations. In alignment with upcoming board election cycles, Copartner will adopt a phased approach to steadily increase female representation, actively working toward the medium- to long-term objective of achieving at least one-third female board composition to elevate board diversity and decision-making effectiveness.

Title	Name	Gender & Age	Professional Qualifications and Experience	Current position
Chairman	Ho, Chun-Hsien	Male 71-80	• management • professional leadership • industry knowledge	The Chairman, Directors, and Executive Directors of affiliated companies of Copartner Technology Corp.
Director	Wang, Shih-Tsung	Male 61-70	• management • professional leadership • industry knowledge	Vice President of Copartner Technology Corp. The Directors and General Manager of affiliated companies of Copartner Technology Corp.
Director	Chen, Hung-Yao	Male 71-80	• management • professional leadership • industry knowledge	Executive Director of Copartner Technology Corp. The Vice Chairman and Directors of affiliated companies of Copartner Technology Corp.
Director	Cheng, Chin-Hung	Male 71-80	• management • professional leadership	Executive Director of Copartner Technology Corp. Chairman of Belle Plus International Co., Ltd. Chairman of Hongting Architecture Co., Ltd. Chairman of Lishan Construction Co., Ltd.. Executive Director of Copartner Technology Corp.
Independent Director	Wu, Li-Ching	Female 61-70	• management • professional leadership • industry knowledge	None
Independent Director	Huang, Shih-Yi	Male 61-70	• management • professional leadership • industry knowledge	None
Independent Director	Hsu, Yung-Chen	Male 51-60	• professional leadership • industry knowledge	Professor of the Department of Electrical Engineering and Institute of Electronics Engineering, National Tsin Hua University

2.2.2 Board Training Status

Copartner Technology maintains a structured continuing professional development framework for the Board of Directors, enhancing directors' competencies across corporate governance, financial oversight, cybersecurity, and climate-related issues through external courses, executive forums, and specialized seminars. This continuous learning enables directors to stay abreast of evolving regulatory mandates and governance trends, ensuring compliance, independence, and sound judgment in executing their fiduciary duties.

The annual training curriculum is formulated based on the Company's risk profile, materiality assessments, and regulatory developments, while integrating feedback from board performance evaluations to ensure coursework directly addresses practical governance priorities. Key training topics encompass corporate governance and compliance, financial reporting and internal controls, operational resilience, industry dynamics, as well as ESG, climate risks, and sustainable finance. This holistic curriculum equips directors to evaluate economic, environmental, and social impacts during strategic decision-making, thereby elevating the Board's supervisory effectiveness and strategic guidance.

In 2025, members of Copartner Technology's Board of Directors completed a cumulative 42 hours of continuing education, achieving a 100% participation rate across all directors. Details of the training sessions are summarized below:

Title	Name	Date	Held by	Courses	Hours
Chairman	Ho, Chun-Hsien	2025.08.12	Taiwan Corporate Governance Association	Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3
Director	Wang, Shih-Tsung			Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3
Director	Chen, Hung-Yao			Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3
Director	Cheng, Chin-Hung			Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3
Independent Director	Wu, Li-Ching			Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3
Independent Director	Huang, Shih-Yi			Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3
Independent Director	Hsu, Yung-Chen			Corporate Growth Strategy and External Innovation	3
				Group Governance and Performance Management	3

2.2.3 Board Operations

Copartner Technology convenes and conducts its Board of Directors meetings in strict accordance with the Company's Rules of Procedure for Board of Directors Meetings. The Board meets at least quarterly, with meeting notices, agendas, and board materials distributed to directors in advance. Board secretarial administration and documentation are centrally managed by the Finance Department, with all proceedings fully recorded and archived for compliance and governance records. In 2025, the Board held a total of 7 meetings, achieving an average attendance rate of 97.95% across all directors—reflecting their active engagement and strong commitment to sound corporate governance. Detailed director attendance records are summarized below:

Title	Name	Actual attendance (B)	Proxy Attendance（A）	Actual attendance (%)
Chairman	Ho, Chun-Hsien	7	0	100%
Director	Wang, Shih-Tsung	7	0	100%
Director	Chen, Hung-Yao	6	1	85.71%
Director	Cheng, Chin-Hung	7	0	100%
Independent Director	Wu, Li-Ching	7	0	100%
Independent Director	Huang, Shih-Yi	7	0	100%
Independent Director	Hsu, Yung-Chen	7	0	100%

Through regular board meetings, directors receive comprehensive updates on business operations, financial performance, risk governance, and sustainability initiatives facilitating in-depth deliberations on material topics. Concurrently, these sessions enable the Company to dynamically adapt strategic priorities and operational approaches, establish clear execution roadmaps and action plans, and continually reinforce the Board’ s supervisory oversight and strategic decision-making capabilities.

2.2.4 Board evaluation

To enhance the operational effectiveness of the Board and its functional committees, the Company has enacted the Regulations Governing Board Performance Evaluation, which mandate annual internal performance evaluations of the Board as a whole, individual directors, and functional committees, alongside an external evaluation conducted by an independent professional institution at least once every three years.

The evaluation framework encompasses board self-evaluations, individual director self-evaluations, peer assessments, and periodic external evaluations.

In practice, the designated administrative unit administers structured evaluation questionnaires across predefined assessment criteria to gather objective feedback from directors based on their governance participation. The questionnaire employs a 5-point rating scale, ranging from 5 (Fully Met / Strongly Agree) to 1 (Rarely Met / Strongly Disagree), with overall average scores calculated to two decimal places. The administrative unit consolidates and analyzes the results into a comprehensive performance report submitted to the Board of Directors for formal deliberation. These findings serve as the foundation for developing actionable improvement initiatives and governance enhancements—continually elevating the Board's decision-making quality, supervisory effectiveness, and overall corporate governance maturity.

The performance evaluations for the Board of Directors, individual board members, and functional committees respectively cover the following key dimensions:

Evaluation scope	Board of Directors	Individual board members	Functional committees
Evaluation content	· Level of participation in the Company's operations · Improvement of the quality of the board of directors' decision making · Composition and structure of the board of directors · Election and continuing education of the directors · Internal control	· Alignment of the company's goals and mission · Awareness of responsibilities as a director · Level of participation in the Company's operations · Internal relations management and communication · Director' s professional and continuing education · Internal control	· Level of participation in the Company's operations · Awareness of responsibilities as a functional committee member · Improvement to the quality of the functional committee's decision-making · The composition and election of functional committee members · Internal control

The performance evaluations related to the Board of Directors for 2025 were completed in January 2026, and the results were reported to the Board of Directors in 2026. In 2025, the average scores for the Board of Directors, individual board members, and functional committees across all evaluation categories fell within the range of 5 (fully met under all circumstances) to 4 (met under most circumstances, above average), reflecting an overall positive assessment. The evaluation results have also been disclosed on the official website and will serve as a reference for the selection, nomination, and appointment of directors.

Results of the Performance Evaluation of the Board of Directors for 2025

Item	Number of Question	Score
A. Level of participation in the Company's operations	12	4.96
B. Improvement of the quality of the board of directors' decision making	12	4.98
C. Composition and structure of the board of directors	7	4.96
D. Election and continuing education of the directors	7	4.96
E. Internal control	7	5.00
Total /Average score	45	4.971

Results of the Performance Evaluation of the Individual board members for 2025

Item	Number of Question	Score
A. Alignment of the company's goals and mission	3	5.00
B. Awareness of responsibilities as a director	3	5.00
C. Level of participation in the Company's operations	8	4.98
D. Internal relations management and communication	2	4.93
E. Director' s professional and continuing education	3	5.00
F. Internal control	3	5.00
Total /Average score	22	4.986

External Performance Evaluation of the Board of Directors

The Company conducts an external performance evaluation of the Board of Directors once every three years. In 2025, the Company commissioned the Taiwan Association of Integrity Management to conduct an external board performance evaluation.

The evaluation scope focused primarily on the overall operations of the Company's Board of Directors (excluding functional committees such as the Audit Committee and Compensation Committee, as well as the performance of individual directors). Through questionnaires and director interviews, the assessment reviewed the Board's operational maturity across dimensions such as professional competencies, decision-making effectiveness, internal control oversight, and sustainable operations, serving as a reference for continually refining board efficacy and reinforcing corporate governance.

1. Basic Information of the Evaluation

- **Target of Evaluation:** Board of Directors of Copartner Technology Co., Ltd.
- **Evaluation Year:** 2024
- **Evaluation Methodology:** Board member questionnaire survey (5-point scale) and director interviews
- **Evaluation Dimensions:** Board professional competencies, Board decision-making effectiveness, Board oversight of internal controls, and Board commitment to sustainable operations

2. Overall Performance and Quantitative Results

The external evaluation results indicate that the Company's Board of Directors performed well overall, with average scores across all dimensions reaching high standards.

- **Board Professional Competencies:** 4.71
- **Board Decision-Making Effectiveness:** 4.90
- **Oversight of Internal Controls:** 4.93
- **Commitment to Sustainable Operations:** 4.86

3. Key Strengths and Highlights Observed in the External Evaluation

- Diverse Professional Backgrounds in Board Composition
  The Board consists of 7 seats (4 directors and 3 independent directors) whose expertise spans business management, industrial technology, financial accounting, and capital markets, facilitating oversight and strategic recommendations from diverse perspectives.
- Sufficient Proposal Information and High Decision-Making Quality
  Agendas and reference materials are provided prior to meetings, allowing directors to thoroughly grasp proposal details, engage in substantive discussions, and conduct risk assessments. Furthermore, items such as "Board authorization and division of responsibilities among functional committees, the Chairman,

and the General Manager" achieved a full score of 5.00.

- Emphasis on Firsthand Operational Insights
  Beyond board meeting deliberations, the Company arranges on-site inspection visits to overseas manufacturing facilities for directors to monitor major project progress and gain firsthand operational insights, thereby reinforcing concrete and effective oversight.
- Mature Internal Control, Auditing, and Risk Management Mechanisms
  The chief internal auditor reports regularly to the Board. Overseas manufacturing sites are also staffed with internal auditors, and personnel are dispatched from Taiwan to perform annual audits. Additionally, the whistleblowing mechanism provides dedicated reporting mailboxes and hotlines, accommodating anonymous reporting.
- Integration of Sustainability Issues into Governance Operations
  The President's Office serves as the sustainability execution unit, reporting regularly to the Board. The Board also addresses sustainability issues (implementation across environmental and social dimensions) in real time via operational meeting platforms.

4. Recommendations for Improvement from the External Evaluation

The external evaluation proposed the following optimization directions for the Board's operations to drive continuous improvement:

(a) Enhance Board Diversity: The proportion of female directors remains slightly below the one-third benchmark recommended by corporate governance codes. Talent sourcing channels and candidate diversity should be expanded during future board nominations.

(b) Strengthen Board Meeting Minutes Documentation: More comprehensive summary records of directors' discussions, inquiries, and management's key responses should be documented to facilitate tracking and reviewing the decision-making context.

(c) Establish an Integrated Dedicated Risk Management Unit: Considering the diverse scope of risks, it is recommended to assess the establishment (or integration) of a dedicated risk management mechanism, such as a Risk Management Committee under the Board of Directors.

(d) Institutionalize Sustainability Governance: Given the rapid evolution of sustainability regulations and stakeholder expectations, it is recommended to evaluate establishing a Sustainable Development Committee under the Board of Directors to elevate execution efficacy and governance depth.

2.2.5 Director Nomination and Selection

To ensure the Board of Directors possesses sufficient professional competence, independence, and diversity to effectively discharge its supervisory and governance responsibilities, Copartner Technology refers to the "Corporate Governance Best Practice Principles" for TWSE/TPEx Listed Companies and related regulations, upholding the principles of fairness, impartiality, and transparency in formulating the Procedures for Election of Directors to govern the nomination, screening, and election of directors. The screening of director candidates centers on the Company's long-term developmental needs, comprehensively

considering qualifications such as candidates' professional backgrounds, industry experience, and leadership and decision-making capabilities, while incorporating board performance evaluation results as a key basis for adjusting and configuring board composition. The core competencies required of the Board as a whole include: operational judgment, accounting and financial analysis, management ability, crisis management, industry knowledge, international market perspective, leadership, and decision-making capabilities.

The Company's board members comprise directors and independent directors, with the qualifications and independence of independent directors strictly complying with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and relevant provisions. The election of directors adopts a candidate nomination system, with voting rights calculated separately for independent directors and non-independent directors via registered cumulative voting. Shareholders may exercise their voting rights either on-site or through electronic voting. The winning votes for each candidate are determined by aggregating the voting rights cast on-site at the shareholders' meeting and those cast via electronic voting, with candidates elected in descending order of votes received. In the event of a tie among two or more candidates exceeding the remaining quota, the election is determined by drawing lots, with the chairperson of the shareholders' meeting drawing on behalf of any absent candidate.

During on-site voting at the shareholders' meeting, the chairperson designates ballot scrutineers and counting personnel holding shareholder status to execute related duties. Ballot boxes are prepared by the Board of Directors and publicly inspected by the scrutineers prior to voting to ensure open and transparent procedures. To safeguard the fairness and validity of the election, on-site ballots are deemed invalid under circumstances such as using ballots not prepared by the convening entity, casting blank ballots, illegible handwriting or alterations rendering votes unrecognizable, entering names inconsistent with the candidate roster, or adding extraneous text beyond allocating voting rights. Following the conclusion of voting, the voting rights exercised via physical ballots and electronic means are aggregated and counted on-site, and the chairperson announces the elected directors and their respective voting totals immediately. The on-site ballots, along with electronic voting documentation, are sealed and signed by the scrutineers and properly archived for at least one year; in the event of shareholder litigation initiated in accordance with the law, records are retained until the conclusion of the legal proceedings.

2.2.6 Avoidance of Conflicts of Interest

To safeguard the impartiality of board decisions and uphold the best interests of the Company, Copartner Technology has explicitly stipulated conflict of interest recusal provisions in its Rules of Procedure for Board of Directors Meetings. When a director, or the legal entity they represent, has a personal stake in a proposal discussed by the Board that may impact the interests of the Company, the director shall proactively disclose the material aspects of such interest at that board meeting. In such circumstances, the director may express opinions and answer inquiries regarding the proposal, but shall not participate in discussions or voting, must recuse themselves during deliberation and voting, and shall not act as a proxy for other directors to exercise voting rights.

In addition to the aforementioned provisions, directors who deem that they should recuse themselves shall do so proactively, or comply accordingly if determined by a resolution of the Board that recusal is warranted. Furthermore, if a director's spouse, relatives by blood within the second degree of kinship,

or companies holding a relationship of control and subordination with the director have an interest in a proposal, the director is deemed to have a personal interest in the matter and must adhere to the same recusal principles.
When the Board votes on resolutions, the calculation of voting rights and resolution procedures regarding directors prohibited from exercising their voting rights are handled in accordance with relevant provisions of the Company Act. All instances involving the disclosure of interests and recusals are fully documented in the board meeting minutes to ensure the decision-making process remains transparent, compliant, and open to subsequent review. In 2025, a total of 2 cases involving director recusal due to conflicts of interest occurred within the Company.

2.2.7 Compensation Policy

Copartner Technology formulates Compensation policies for directors and managerial officers in accordance with relevant regulations and corporate governance standards, with the Compensation Committee responsible for reviewing the compensation systems and payment principles for directors and senior management. The Compensation Committee regularly reviews performance evaluation criteria, annual and long-term performance targets, as well as Compensation policies, systems, standards, and structures for directors and managers. Based on periodic assessments of performance target attainment and evaluation results, the Committee establishes the specific content and amounts of individual Compensation packages.
Performance evaluations and Compensation for directors and managers reference prevailing industry standards and comprehensively incorporate individual performance evaluation outcomes, time invested, responsibilities assumed, personal goal attainment, performance in other concurrent roles, Compensation granted to equivalent positions in recent years, as well as the achievement of the Company's short- and long-term business goals and financial condition. This ensures a reasonable correlation between individual performance, corporate operating performance, and future risk exposure.
The Compensation system is designed to avoid incentivizing directors and managers to engage in conduct exceeding the Company’s risk appetite in pursuit of compensation. The proportion of compensation awarded for short-term performance to directors and senior executives, along with the disbursement timing of variable Compensation components, is determined based on industry characteristics and the nature of the Company's business. Furthermore, the determination of Compensation content and amounts must ensure reasonableness and avoid material divergence from financial performance. In the event of a significant decline in profitability or prolonged losses, Compensation should generally not exceed that of the preceding year; if it remains higher, a reasoned justification must be disclosed in the annual report and reported to the annual shareholders' meeting.

Linking Remuneration Policy to Sustainability Performance

The Company has not yet directly linked climate-related performance or greenhouse gas (GHG) reduction outcomes to the remuneration policies for directors, executives, or employees. The current remuneration system is primarily determined based on corporate operational performance, individual performance, and job responsibilities. Moving forward, the Company will evaluate the feasibility of incorporating sustainability performance into performance appraisals or incentive schemes, taking into account the maturity of sustainability management and the progress of related target implementation.

2.3 Functional Committee

2.3.1 Audit Committee

Copartner Technology established its Audit Committee on June 20, 2014, and formulated its organizational charter in accordance with the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies. The Audit Committee is composed of three independent directors, requiring at least one independent director to possess accounting or financial expertise. Members serve a three-year term and are eligible for re-election.

The primary supervisory objectives of the Committee are to ensure the fair presentation of the Company's financial statements and to review and evaluate the appointment (or dismissal), independence, and performance of the certified public accountants (CPAs). Concurrently, the Committee oversees the effective implementation of the Company's internal control system, ensures that all operational activities comply with relevant legal and regulatory requirements, and monitors mechanisms for identifying and controlling existing or potential risks, thereby reinforcing corporate governance and risk management effectiveness.

To implement sound corporate governance, the Audit Committee convenes at least once per quarter, with one of the independent directors serving as the convener. In 2025, the Audit Committee held a total of 6 meetings.

Key mission of the Audit Committee in 2025

(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) Appointed 2025 CPAs and reviewed audit fees.
(4) Reviewed the 2024 Business Report and financial statements.
(5) Obtained the statement of independence issued by the accounting firm appointed as the basis for the assessment of the independent of CPAs.
(6) Handling other major matters stipulated by the Company or competent authorities.

The attendance of the independent directors in 2025 was as follows:

Title	Name	Actual attendance (B)	Proxy Attendance(A)	Actual attendance (%)	Note
Independent Director	Wu, Li-Ching	6	0	100	
Independent Director	Huang, Shih-Yi	6	0	100	
Independent Director	Hsu, Yung-Chen	6	0	100	

The Audit Committee conducts an annual performance evaluation to review its operational status and the effectiveness of its duty fulfillment, with evaluation methodologies and procedures conducted in alignment with those of the Board of Directors performance evaluation. The Audit Committee reviews and implements improvements based on the evaluation results, continuously driving necessary adjustments to enhance oversight efficiency. The performance evaluation results of the Audit Committee for 2025 are outlined below:

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

2.3.2 Compensation Committee

Copartner Technology established its Compensation Committee on December 16, 2011, in accordance with the provisions of the *Securities and Exchange Act*. The Committee is composed of all independent directors, with one of the independent directors serving as the convener. The Compensation Committee evaluates the compensation policies and systems for directors and senior management from an objective standpoint, submitting recommendations to the Board of Directors for decision-making reference.

The responsibilities of the Compensation Committee include periodically reviewing the appropriateness of its organizational charter and proposing amendments as necessary. Concurrently, it is responsible for formulating and regularly reviewing the performance evaluation criteria, annual and long-term performance targets, as well as Compensation policies, systems, standards, and structures for directors and managerial officers, ensuring that the details of performance evaluation criteria are disclosed in the annual report pursuant to regulations. Furthermore, the Committee regularly assesses the attainment of performance targets by directors and managers, submitting recommendations on the content and amounts of their individual Compensation based on the evaluation results. The individual performance evaluation outcomes, Compensation details and amounts, and their correlation and reasonableness with performance outcomes are disclosed in the annual report and reported to the annual shareholders' meeting in accordance with relevant regulations.

In 2025, the Compensation Committee convened a total of 6 meetings.

Title	Name	Actual attendance (B)	ProxyAttendance(A)	Actual attendance (%)	Note
Independent Director	Wu, Li-Ching	6	0	100	
Independent Director	Huang, Shih-Yi	6	0	100	
Independent Director	Hsu, Yung-Chen	6	0	100	

The Compensation Committee conducts an annual performance evaluation to review its operational status and the effectiveness of its duty fulfillment, with evaluation methodologies and procedures conducted in alignment with those of the Board of Directors performance evaluation. The Compensation Committee reviews and implements enhancements based on the evaluation results to maintain its operational efficiency. The performance evaluation results of the Compensation Committee for 2025 are outlined below:

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

Remuneration Determination Process for Senior Executives and Directors

The Company establishes and periodically reviews performance evaluation and remuneration standards for directors and senior executives in accordance with the Organizational Charter of the Compensation Committee. In addition to referencing prevailing industry standards, remuneration determinations comprehensively consider individual performance evaluation results, time invested, scope of responsibilities, attainment of personal goals, remuneration levels granted to equivalent positions within the Company, the achievement of short- and long-term business goals, and financial condition, thereby ensuring a reasonable correlation between compensation, individual performance, corporate operational results, and future risks.

1. Director Remuneration Determination Process

- Provisions in the Articles of Incorporation and Limits

  Pursuant to Article 19 of the Company's *Articles of Incorporation*, if the Company makes a profit in a fiscal year, an amount not higher than 3% of the pre-tax profit prior to deducting employee compensation and director remuneration shall be allocated as director remuneration.

  Furthermore, pursuant to Article 16 of the *Articles of Incorporation*, directors may be paid remuneration for performing their duties regardless of whether the Company operates at a profit or loss. The Board of Directors is authorized to determine the monthly payment standard for each director within an aggregate monthly ceiling of NT$1,000,000. In addition to monthly fixed remuneration, directors may also receive attendance allowances per meeting based on actual attendance.

- Review by the Compensation Committee

The Compensation Committee reviews director remuneration and compensation based on evaluation factors including:

- ✓ Prevailing industry standards
- ✓ Degree of participation and value of contributions to corporate operations
- ✓ Correlation between operational performance and future risks
- ✓ Individual director performance evaluation results

- Compensation Committee Review and Board Resolution
- Following deliberation and review by the Compensation Committee, proposals are submitted to the Board of Directors for discussion and approval, and subsequently reported to the annual shareholders' meeting.
- Basis for Director Performance Evaluation

The Company has established the *Rules for Performance Evaluation of the Board of Directors*, with evaluation criteria encompassing at least the following six dimensions:

- ✓ Grasp of corporate goals and missions
- ✓ Awareness of director responsibilities
- ✓ Degree of participation in corporate operations
- ✓ Internal relationship management and communication
- ✓ Professional competence and continuing education
- ✓ Internal control mechanisms

2. Senior Executive Remuneration Determination Process

- Basis for Remuneration Determination and Adjustments

The remuneration (including salary adjustments) of the President and Vice Presidents is administered in accordance with the Personnel Management Regulations and the Regulations Governing Remuneration for Directors and Managers.

- Compensation Committee Review and Board Resolution

Following deliberation by the Compensation Committee, proposals are submitted to the Board of Directors for discussion and resolution.

- Basis for Managerial Performance Evaluation

The Company has established the *Employee Performance Appraisal Regulations*, with executive performance evaluations covering at least the following two dimensions:

1. **Individual Job Performance Appraisal:** Including management performance, operational performance, and key performance indicators (KPIs).
2. **Managerial Competency Appraisal:** Including leadership capabilities, teamwork, and talent development.

- Remuneration Structure

The Company's compensation package comprises:

1. **Base Salary:** Set in line with market benchmarks to ensure competitive positioning.
2. **Year-End Bonus:** Distributed in accordance with the Company's annual policy.
3. **Performance Bonus / Employee Remuneration:** Determined based on individual performance outcomes and overall corporate profitability.

2.4 Regulatory Compliance and Ethical Business Practices and Ethical Business Practices

2.4.1 Regulatory Compliance and Ethical Business Practices

To ensure operational activities strictly comply with laws and regulations, Copartner Technology rigorously adheres to applicable regulatory frameworks across all operating regions and strictly prohibits corruption and bribery. The Company regards regulatory compliance and integrity management as vital cornerstones of corporate operations, embedding compliance requirements into daily operational management through institutionalized operating procedures and awareness campaigns, while regularly reviewing and reinforcing corresponding management measures.

In 2025, the Company recorded zero incidents of regulatory non-compliance (with material incidents defined as those potentially impacting securities prices). Pursuant to its established integrity management and legal compliance frameworks, the Company actively implements anti-corruption, anti-bribery, and anti-competitive policies and practices. In 2025, no legal proceedings related to bribery or corruption were initiated, resulting in total monetary losses of NT$0.

2.4.2 Ethical Business Practices Training

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.

Training	A total of 2 new employees participated in onboarding training (corresponding to the number of new hires this year).
Awareness Promotion	Ethical conduct and confidentiality obligations were promoted to employees via internal email communications. 2025/09/16- Promoting and raising awareness of the Company’s related policies and regulations regarding integrity management, ethical behavior, personal data protection, and workplace sexual harassment prevention. 2025/12/03- Conduct awareness and training on the *Self-Regulatory Rules for Merger and Acquisition Information Disclosure* and the *Procedures for Handling Material Inside Information*.

2.4.3 Whistleblowing and Prevention

Copartner Technology has established and announced a whistleblowing and grievance mechanism in accordance with the reporting provisions set forth in the Integrity and Business Conduct, Procedures and Guidelines for Ethical Business Conduct, Code of Ethical Conduct for Directors and Managers, and the Code of Ethical Conduct for Employees. This mechanism provides employees, suppliers, customers, business partners, and other stakeholders with multiple channels to report suspected violations of laws and regulations, fraud, corruption, conflicts of interest, workplace misconduct, or breaches of corporate policies.

The Company commits to handling all reported cases based on the principles of "confidentiality, protection, promptness, objectivity, and impartiality." Furthermore, within a reasonable scope, the Company provides or collaboratively advances remedial measures to mitigate or cease adverse impacts, restore the rights and interests of affected parties, and prevent similar incidents from recurring.

Commitment to Remediation

If an investigation confirms that Copartner's actions have "caused or contributed to" any adverse impacts (such as illicit dealings, non-compliant procurement, improper use of information, or workplace mistreatment), the Company will undertake corresponding remedial actions tailored to the nature of the incident. These include, but are not limited to: Immediately ceasing or rectifying improper conduct; Revoking or correcting inappropriate decisions; Recovering illicit gains or providing compensation for damages; Providing necessary assistance to affected parties (including explanatory communication, referrals for necessary legal assistance, or other reasonable support); Initiating disciplinary actions or personnel measures against individuals involved; Amending institutional and procedural gaps; Reinforcing education, training, and awareness campaigns; and Demanding corrective action from business partners or adjusting cooperative relationships.

If an incident involves impacts caused by a third party (such as suppliers or contractors), Copartner Technology will leverage contractual stipulations, audits, corrective guidance, and, where necessary, the termination of business relationships to prompt them to take remedial action, thereby minimizing adverse impacts on the Company and its stakeholders.

Grievance Mechanism and Case Handling Process

Filing a Report / Grievance: Stakeholders may submit cases through the Company’s established reporting channels, with the option to file either under their real name or anonymously.

Case Acceptance and Triage: Upon receipt of a case, the handling unit categorizes and triages it according to its nature, evaluating whether immediate risk control measures (such as suspending relevant operations or preserving evidence) are warranted.

Initiating an Investigation: Depending on the nature of the case, relevant authorized departments are convened to form an investigation team to conduct data collection, interviews, and fact-finding.

Verification and Clarification: Cross-verification is performed using the gathered information and supporting evidence, engaging external professional assistance when necessary to maintain objectivity in judgment.

Deliberation and Resolution: If allegations are substantiated, recommendations for disciplinary actions and remedial measures are formulated in accordance with corporate regulations and submitted for approval through internal decision-making procedures.

Implementation and Follow-Up: Corrective actions, disciplinary measures, remediation, and institutional revisions are executed based on the approved outcomes, with designated tracking milestones established to verify implementation.

External Reporting: If a matter involves material legal violations or statutory reporting requirements, it will be reported to the competent authorities or judicial bodies in accordance with applicable regulations.

Record Retention: Case files, investigation records, and resolution outcomes are retained for at least five years pursuant to regulations and properly managed by authorized units to ensure data integrity and information security.

Additional Remedial Procedures Beyond the Grievance Mechanism

In addition to established grievance channels, Copartner also initiates other remedial or recurrence-prevention procedures tailored to the specific nature of each incident, such as:

Internal Control and Audit Procedures: Incorporating incidents into internal control reviews and audit tracking to reinforce operational systems and close procedural gaps.

Legal Compliance / Disciplinary Procedures: Administering personnel disciplinary actions, role reassignments, or other management measures in accordance with company policies.

Supply Chain and Business Partner Management Procedures: For third-party violations or impact events, demanding improvements, requiring time-bound corrective actions, intensifying audits, and, if necessary, terminating business relationships.

Cybersecurity and Data Protection Procedures: If incidents involve information security or personal data concerns, immediately executing containment, vulnerability patching, access permission adjustments, incident recovery, and notification protocols.

Damage Remediation and Communication Procedures: Engaging in direct communication with affected parties, clarifying the scope of impact, arranging necessary compensation or reasonable assistance based on the affected parties and severity of impact, and providing follow-up explanatory briefings.

Stakeholder Participation in the Design, Review, Operation, and Improvement of the Mechanism

In the operation and enhancement of its grievance mechanism, Copartner Technology places great importance on stakeholder accessibility and user experience. The Company incorporates stakeholder feedback through the following approaches:

Diverse Reporting and Anonymity Mechanisms: Providing reporting channels accessible to both internal and external parties, thereby reducing disclosure

concerns and lowering barriers to reporting.

Feedback and Sources for Improvement: Consolidating practical feedback gathered during case handling (such as the completeness of reported information, response timeliness, and communication methods) to serve as the basis for procedural optimization.

Communication with External Partners: Communicating reporting channels and expectations to external stakeholders, such as suppliers and contractors, through contracts, awareness campaigns, and partnership engagements, while collecting their feedback on the mechanism's operation when necessary to facilitate improvement.

Internal Representative Engagement: Continuously evaluating whether the system adequately safeguards employees' grievance rights and sense of security through labor-management communication mechanisms and employee feedback channels, while rolling out ongoing adjustments to awareness initiatives and handling workflows.

Effectiveness Tracking

Copartner evaluates the effectiveness of its grievance mechanism through case management and improvement tracking, with key focus areas including:

Processing Timeliness and Completion Rate Tracking: Establishing documentation and tracking across all stages, including case intake, investigation, resolution, and closure.

Post-Closure Implementation Verification: For cases requiring corrective action, setting improvement measures and deadlines, with authorized departments tracking completion status and incorporating items into internal audit reviews when necessary.

Trend Analysis and Educational Training Feedback: Aggregating case types and root causes to serve as the basis for regulatory compliance promotion, education and training, and institutional revisions, thereby minimizing recurring incidents.

Stakeholder Feedback Mechanism: For reports filed under real names, providing appropriate updates regarding handling progress and outcomes without compromising confidentiality or investigations, while incorporating user feedback to optimize processes.

Information Disclosure and Management Reporting: Compiling material or representative issues into management reports pursuant to corporate governance procedures to serve as a basis for institutional enhancements and risk management.◦

Whistleblowing / Reporting Channels

The Company has established reporting channels that accommodate anonymous reporting and commits to implementing strict confidentiality measures regarding the reported content and whistleblower identity:

Whistleblowing Email: integrity_honesty@corpartner.com.tw

Official Website Reporting Channel: Provides a dedicated portal for stakeholders to report suspected illegal conduct or violations of the Code of Conduct (subject to information announced on the Company's official website).

Whistleblower Protection Mechanism

Copartner Technology strictly prohibits any form of retaliation. For whistleblowers reporting in good faith, the Company commits to safeguarding them through identity confidentiality, need-to-know information restriction, and strict access controls over investigation records. In the event of retaliation or unfair treatment, the Company will initiate an investigation pursuant to corporate regulations and take appropriate remedial actions to ensure the whistleblowing mechanism operates in a safe and secure environment.

2.4.4 Anti-Competitive Behavior

To uphold fair competition and regulatory compliance, Copartner Technology establishes and promotes management measures to prevent unethical practices based on its existing ethical management and code of conduct framework. Through internal communication, education and training, whistleblowing and grievance channels, and audit mechanisms, the Company reinforces the prevention and management of corruption, bribery, and anti-competitive conduct.

Regarding anti-competitive practices, the Company incurred zero cases or fines related to anti-competitive behavior, antitrust violations, conflicts of interest, money laundering, insider trading, corruption, environmental regulations, or labor matters in 2025.

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

2.5 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 2025.

2.5.1 Cyber security risk management framework

The Company’s information security unit is the IT 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

- 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. ◦
- The company has two dedicated personnel for ICT, including one supervisor and one specialist.
- Supervisor and specialist have 7 discussion for ICT security management in 2025.

Cyber security policy

- 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.
- 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.
- Various network services are handled in accordance with the information security policy, and different departments are given different access permissions based on their attributes.
- 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.
- We carry out the virus detection and scanning tasks in real time automatically for the operating systems, network environments, and emails.
- We regularly update the anti-virus software version and update the latest virus pattern at any time.
- We back up system data automatically per day.
- 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.
- We have established a remote backup mechanism for important system data and store the data in a remote backup service provider’s IDC.

- The ICT supervisors and employees receive training related to information security.
- Join a cybersecurity information sharing organization to obtain cybersecurity threat intelligence, cybersecurity threats, and vulnerability information.

Specific management plans

- Hardware equipment and data center management

  Without information personnel's permission, it is not allowed to move or disassemble computers, hosts, monitors, among other computer peripherals. 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.

  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.

  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.

  When a service provider is to maintain software or hardware, they should be escorted and supervised by the Company's information personnel.

- Software version management

  Any software system not obtained through legal procedures is strictly prohibited in the Company.

  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.

  Public software and documents are stored in a safe place of the Information Management Division and properly kept.

- Virus and illegal intrusion and email management

  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.

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

- 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.

2.5.2 Internal Information Security Training in 2025

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

2.5.3 Emergency Response Measures for Information Security Breaches

To enhance response capabilities for information security incidents and mitigate the impact of unforeseen disruptions on business operations, the Company has established emergency response and recovery mechanisms, formulating relevant action plans for potential cybersecurity incidents (including system anomalies or suspected data breaches).

The Company conducts incident reporting, initial containment, impact scope verification, and recovery operations in accordance with established procedures. Furthermore, response and recovery protocols are periodically tested through scenario-based drills, with the steps and outcomes of all drills and tests thoroughly documented to facilitate review and continuous refinement, thereby mitigating the impact of security incidents on IT operations and reinforcing response efficiency. Concurrently, regarding the management of information security and personal data protection, the Company clearly delineates roles and responsibilities within its governance framework and regularly reports cybersecurity-related matters to senior management.

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.

In 2025, the Company recorded zero information security incidents, confirmed that no customer personal data was leaked, stolen, or lost, and received no complaints regarding customer data breaches.

3. Sustainable Operations Management

Copartner Technology regards environmental sustainability as a core value, actively dedicating itself to the research, development, and manufacturing of green products to embed sustainability into its product DNA. Through continuous technological innovation, the Company enforces stringent environmental protection and carbon reduction standards from raw material selection to production processes, developing green products that balance high performance with low carbon emissions. By optimizing production cycles, Copartner Technology is committed to minimizing the environmental footprint of each product and partnering with customers toward a net-zero future. Looking ahead, the Company will continue to cultivate green supply chains and establish the foundation for a sustainable economy with competitive, eco-friendly solutions.

3.1 Company Products

In 2025, driven by artificial intelligence (AI) and high-performance computing (HPC), global end-use demand for "high-bandwidth, low-latency, long-distance, and stable" connectivity solutions continued to rise. The adoption trend of high-speed interconnect products, such as Active Optical Cables (AOC), became increasingly pronounced across data centers and HPC applications. With "signal and data transmission" at its core, Copartner Technology continuously strengthens its high-speed, high-frequency, and system integration capabilities, offering a diversified product portfolio encompassing bulk wires and cables, cable assemblies, and integrated application solutions. Among these, AOC products serve as interconnect solutions in data centers and HPC environments to meet rigorous requirements for speed, transmission distance, and reliability.

Concurrently, Copartner continues to deepen its footprint in niche market applications. These include automotive infotainment and electronic control wiring harnesses (such as automotive camera wiring harnesses and ADAS applications), industrial control and automation cables, and specialized medical-grade cables engineered to meet clinical requirements (such as sterilization capability, safety, voltage endurance, and confined-space routing). By aligning divisional strengths with customer application scenarios, the Company delivers tailored products and services, reinforcing overall product value and market competitiveness.

AOC Products: Active Optical Cable (AOC)

Active Optical Cables (AOC) were developed as an alternative to conventional Direct Attach Copper (DAC) cables, primarily serving data centers and high-performance computing (HPC) applications. Compared to traditional copper cabling, key product characteristics include:

- **Transmission Performance and Distance:** Delivers higher transmission bandwidth and significantly longer effective transmission reach.
- **Low Power Consumption and High Reliability:** Engineered for low power consumption while maintaining an ultra-low Bit Error Rate (BER), ensuring stable, high-quality signal transmission.
- **Electromagnetic Compatibility (EMC):** Utilizing optical fiber as the dielectric transmission medium provides superior immunity to electromagnetic interference (EMI), ensuring data transmission remains unaffected by external electromagnetic fields.

Automotive Products

In response to the rapid global expansion of in-vehicle infotainment and intelligent driving technologies, Copartner Technology has established automotive audio-visual and high-frequency transmission products as core standardized product lines. Concurrently, the Company is deeply engaged in R&D for electronic control system wiring harnesses, delivering comprehensive automotive solutions spanning vision sensing and powertrain control.

1. Advanced Driver Assistance Systems (ADAS)
    - **Around-View Camera Harnesses:** Specifically engineered for automotive surround-view systems, delivering high-frequency stability and low-latency signal transmission to support real-time data feedback for Advanced Driver Assistance Systems (ADAS).
2. Automotive Electronic Control and Powertrain Systems

    Tailored to varying vehicle models and functional requirements, the Company provides highly customized electronic control system harnesses, ensuring superior durability and precise control across diverse operating environments:
    - **Automotive Steering System Harnesses:** Applied in steering control systems to ensure precise execution and transmission of driver inputs.
    - **Automotive Engine Harnesses:** Engineered with high-temperature and vibration resistance to guarantee stable powertrain operation.
    - **Automotive Lighting Harnesses:** Providing power delivery and electronic control for various exterior lighting and signaling systems.
    - **Specialty Agricultural Machinery Harnesses:** Developed for the harsh operating environments of agricultural equipment, offering robust environmental protection and weather resistance.

Machine Vision Products

With the deepening integration of Industry 4.0 and Artificial Intelligence (AI) technologies, machine vision has become the cornerstone of modern smart manufacturing. Copartner Technology develops high-precision, high-reliability vision transmission solutions, helping customers replace conventional manual inspection to achieve automated defect detection, dimension measurement, counting, and identification.

Product Positioning and Value

- **High Precision and Efficiency:** Eliminates manual inspection errors and detects minute defects imperceptible to the human eye, significantly boosting production line efficiency and outgoing product quality.
- **Cost Reduction:** Optimizes production workflows through automated vision systems, effectively lowering labor overhead and quality-related risks.
- **Technical Compatibility:** Supplies dedicated connecting cables for high-resolution industrial cameras, ensuring high-speed, zero-error image data transmission to maximize camera performance.

Core Product Features

- Green Sustainability Compliance:
  Fully compliant with international environmental standards, including RoHS, REACH, and California Proposition 65 (CA65).
  Offers halogen-free material options to minimize environmental and health impacts, reinforcing green manufacturing commitments.
- Exceptional Mechanical Performance:
  Engineered for dynamic automation equipment, offering high-flexibility cables resistant to bending, drag-chain motion, and torsion to ensure long-term durability under demanding mechanical operations.
- Advanced Technical Extensions:
  Customized Solutions: Provides professional routing and installation recommendations tailored to specific customer environments, such as track chain (drag chain) cabling.
  Breakthrough Transmission Performance: Offers Active Optical Cable (AOC) variants for specific models requiring long-distance transmission, overcoming the physical transmission limits of traditional copper cables.

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	2,865,781	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	2,483,850	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	947,987	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.
Medical Products	216,429	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	693,022	We provide professional, customized services based on client needs.

3.2 Service Quality Management

Product Safety

To provide a safer and more reliable product experience, Copartner Technology continuously enhances its safety and quality management systems. In 2025, continuing the prior year's practice, the Company conducted comprehensive lifecycle health and safety impact assessments for its core products. The scope thoroughly spanned design and R&D, manufacturing and production, through to end-use applications, ensuring risk early-warning and mitigation mechanisms are embedded at every stage to integrate preventive risk management into product development and safeguard the health and safety of customers and end users.

The Company consistently complies with health and safety regulatory requirements governing products and services. In 2025, zero consumer accident or incident reports resulting from products or services were received.

Number of recalls issued: 0 **Total units recalled:** 0 **Total monetary losses resulting from product safety-related legal proceedings:** 0 (NT$0)

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

In response to global sustainability trends, while reinforcing its technological leadership in automotive electronic control and high-frequency transmission cables, Copartner Technology has initiated an alignment plan for green product standards. The Company is currently conducting an in-depth assessment of the applicability of IEC 62474 hazardous substance declaration standards and energy efficiency regulations, optimizing product compliance with REACH and RoHS through rigorous digital material management. Looking ahead, the Company will progressively introduce environmental certifications in line with market demand for green premiums, thereby strengthening the sustainable competitiveness of its products.

3.3 Supplier Management

3.3.1 Value Chain

Copper materials, PVC powder, plasticizer, aluminum foil, and PE are the main raw materials of the Company (including subsidiaries). Our raw material suppliers are domestic and overseas agents or manufacturers. The main copper material suppliers are Sci Copper (Guangzhou) Co., Ltd. and Jiangxi Copper Corp.; PVC powder suppliers include Taizhou Union; plasticizer suppliers include Zhongshan Union. As the supply of main raw materials changes with the international market trends, the Company uses the main raw materials timely and appropriately at affordable prices and keep abreast of the sources of the most stable suppliers' supply. Due to long-term close partnerships, their supply is quite stable.

On the product front, Copartner Technology's product applications span diverse industrial sectors, including consumer electronics, telecommunications, transportation, industrial, and medical fields, dynamically adapting to the evolving product trends and changing demands of customers across these industries. Since its establishment, the Company has focused on the sales of signal transmission wires and cable assemblies as its primary business. Serving as vital media for information transmission and data exchange across various equipment, these products offer cost-effectiveness, stable transmission quality, and high transmission speeds, thereby holding a significant position in the market.

Currently, main product lines encompass computer peripheral cables, low-voltage computer cables, audio/video signal cables, High-Definition Multimedia Interface (HDMI) cables, PC power cables, telecommunication data cables, structured cabling system cables, and a comprehensive array of transmission cables engineered for the automotive industry, industrial control, medical applications, and telecom network transmission. The portfolio also includes cables for AR/VR devices and drones, alongside specialized product types such as automotive foamed PP 50-ohm RF coaxial cables, nitrogen-foamed Teflon RF coaxial cables, and optoelectronic hybrid (composite) cables.

3.3.2 Supplier Management

To advance the long-term business development of Copartner and establish resilient supply chain partnerships, the Company has enacted the Supplier Evaluation Management Regulations, integrating environmental and social dimensions into key management priorities and prioritizing partnerships with suppliers that share an equal commitment to integrity management and corporate social responsibility (CSR). Prior to engaging in business dealings, the Company evaluates prospective suppliers in accordance with these management regulations to verify whether they have records of adverse environmental or social impacts, thereby avoiding transactions with vendors whose practices conflict with the Company's CSR policies. During ongoing partnerships, unscheduled factory audits or assessments are conducted as needed to confirm their continued qualification and suitability.

The Company requires supply chain partners to jointly adhere to social responsibility standards encompassing green environmental protection, occupational health and safety, labor human rights, and ethical codes of conduct, strictly prohibiting any violations in environmental compliance, occupational safety and health, or labor human rights. Furthermore, when executing contracts with major suppliers, provisions mandating compliance with both parties' CSR policies are incorporated in principle. If a supplier is involved in violating relevant policies and causes significant environmental or social impacts on source communities, the Company reserves the contractual right to terminate or rescind the agreement at any time and suspend business engagements as warranted, thereby safeguarding supply chain compliance and sustainable development.

In 2025, the Company engaged with a total of 26 suppliers to diversify procurement risks, strengthen the supply stability of raw materials and critical components, and ensure smooth production and delivery operations. Concurrently, to accelerate overseas market expansion and broaden its international customer base, the Company collaborated with over 100 domestic and overseas corporate entities and business partners, enhancing market coverage and service flexibility. In addition, to deepen long-term cooperative relationships, the Company entered into cooperation agreements with multiple strategic partners to advance technical exchanges and collaborative R&D, continuously developing new technologies and products to reinforce overall market competitiveness. The table below summarizes the supplier statistics for the year:

Category	Type	Amount
Supplier	Contractor	26
Customer	Companies	120

3.3.3 Customer Relationship Management

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 2025, a total of 9 complaint cases were recorded. All 9 cases were successfully resolved through negotiation with customers.

Annual complaint rate: 2.33% (9 complaints / 386 total shipments).

Complaint Category	Number of Cases	Complaint Rate
Appearance Defects	2/386	0.52%
Process Issues	3/386	0.78%
Packaging Issues	3/386	0.78%
Material Issues	1/386	0.26%

3.4 Implementation of the promotion of sustainable development

Copartner is committed to embedding Environmental, Social, and Governance (ESG) standards across its operational management systems, transforming external challenges into drivers of sustainable growth. Going beyond baseline regulatory compliance and stakeholder expectations, the Company integrates sustainability principles into enterprise risk management and core business strategies. Through institutionalized governance and continuous improvement, Copartner aligns sustainability initiatives with long-term corporate performance to ensure resilient business operations.

Anchored in the principles of transparency, accountability, and integrity, the Company establishes comprehensive sustainability policies and operational requirements that serve as behavioral guidelines for all employees and partners. These policies govern all operations across the Company and its subsidiaries. Furthermore, commensurate with the scope of engagement, suppliers, contractors, and external business partners are expected to uphold the same fundamental standards. The Company conducts regular, dynamic reviews of its policies and execution practices to adapt to shifting operating environments and regulatory mandates, ensuring continuous policy relevance, effectiveness, and consistency.

Sustainable Development Implementation Targets

Environment: Carbon Emission Reduction and Energy Conservation

With the objectives of reducing carbon emissions and enhancing resource utilization efficiency, the Company continuously advances energy conservation and carbon reduction initiatives, progressively reinforcing equipment procurement and management protocols in alignment with relevant policy directions. Through regular reviews of energy consumption patterns and management operations, the Company ensures compliance with regulatory requirements and assesses participation in carbon reduction mechanisms as needed to minimize the environmental impact of its operations.

Social: Fostering a Diverse, Inclusive, and Equitable Development Environment

The Company is dedicated to cultivating a diverse, inclusive, and respectful work environment while continuously improving working conditions and providing equitable development opportunities for all employees. Through institutionalized talent cultivation and career support mechanisms, the Company enhances employees' professional capabilities and job satisfaction, driving continuous organizational progress with a strong focus on advancing gender equality and reducing inequalities.

Governance: Lawful, Transparent, and Strengthening Governance Quality

The Company is dedicated to cultivating a diverse, inclusive, and respectful work environment while continuously improving working conditions and providing equitable development opportunities for all employees. Through institutionalized talent cultivation and career support mechanisms, the Company enhances employees' professional capabilities and job satisfaction, driving continuous organizational progress with a strong focus on advancing gender equality and reducing inequalities.

4. Stakeholders and Material Topics

Copartner Technology fully recognizes that stakeholders are the vital driving force behind its sustainable growth, viewing their feedback as an essential catalyst for advancing corporate sustainability. Through structured engagement mechanisms, the Company actively captures the expectations of diverse stakeholder groups and embeds these insights into its strategic decision-making processes. Centered on material Environmental, Social, and Governance (ESG) topics, Copartner is dedicated to aligning corporate development with stakeholder priorities, collaborating across its ecosystem to co-create enduring, shared value and foster sustainable prosperity.

4.1 Stakeholder Identification Process

Aligning with international standards, Copartner Technology adopts the AA1000 Stakeholder Engagement Standard (AA1000SES, 2015) to rigorously identify and analyze key stakeholders across five core dimensions: Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Concurrently, this framework enables a comprehensive assessment of the degree of mutual impact between external parties and corporate operations, ensuring the precise identification of individuals or groups of material significance to the Company as prioritized targets for subsequent engagement.

In 2025, following a review of the Company's business model, value chain structure, and external operating conditions, the overall stakeholder scope exhibited no significant changes. Consequently, the key stakeholders identified for this year remain consistent with the previous year, as detailed below:

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.

4.2 Stakeholder Communication and Response

To address stakeholder expectations promptly and effectively, Copartner Technology has established tailored communication channels and dedicated contact points across diverse stakeholder groups, facilitating continuous dialogue and timely feedback. Through ongoing two-way engagement, the Company gains comprehensive insights into sustainability priorities, enabling dynamic refinement of its operational practices and the seamless integration of critical feedback into daily management guidelines.

In pursuit of sustainable growth and sound operational governance, Copartner Technology systematically embeds Environmental, Social, and Governance (ESG) priorities into its core business operations. To enhance communication transparency, the Company maintains a dedicated Stakeholder Section on its official website. This platform provides specialized portals covering investor relations, human resources, supply chain collaboration, and customer service, alongside thematic ESG communication channels and direct contact details enabling stakeholders to readily connect with designated representatives, submit inquiries, and convey specific requirements.

Additionally, the Company conducts anonymous stakeholder questionnaires to gather diverse perspectives and evaluate operational impacts across economic, environmental, and social dimensions. This feedback serves as an essential foundation for refining future sustainability initiatives, fostering long-term partnerships and meaningful dialogue with stakeholders, and ensuring transparent information disclosure while safeguarding stakeholder rights. The table below outlines Copartner Technology's stakeholder engagement channels and communication frequencies for 2025:

Stakeholder	Key Concerns	Responsible Department	Communication Channels & Frequency	Frequency
Employees	✓ Workplace safety ✓ Employee benefits ✓ Labor relations ✓ Channels for expressing opinions	Human Resources Dept. Employee Welfare Committee Contact: HR Dept. / Deputy Manager Chiang (02)8226-5658 #2305	Hold regular quarterly labor-management meetings to establish negotiation mechanisms. Set up employee contact points to improve labor relations and gender equality. Define rights, obligations, and management matters in the employee handbook to ensure employees' understanding and protection of their rights.	Held 4 labor-management meetings in 2025 to coordinate labor relations and promote cooperation.

Stakeholder	Key Concerns	Responsible Department	Communication Channels & Frequency	Frequency
Shareholders / Investors	✓ Company performance ✓ Dividend distribution ✓ Corporate governance • R&D direction	Finance Dept. Spokesperson / Deputy Spokesperson Contact: Finance Dept. / Associate Manager Peng (02)8226-5658 #2201	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.	Held the annual shareholders' meeting and one investor conference in 2025 to address shareholder inquiries.
Suppliers	• Supplier management and evaluation	Administration Dept. Procurement Unit Contact: Admin Dept. / Deputy Manager Ding (02)8226-5658 #2601	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.	Regular daily communication and coordination with suppliers.
Customers	✓ Products, services, customer relationships ✓ Product quality • Product regulatory compliance	Digital Marketing Dept. Contact: Digital Marketing Dept. / Section Chief Li (02)8226-5658 #2701	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.	Daily customer communication and visits. Participated in 7 international exhibitions in 2025.
Government Agencies	✓ Regulatory compliance ✓ Social responsibility • Information disclosure	Finance Dept. Spokesperson / Deputy Spokesperson Contact: Finance Dept. / Associate Manager Peng (02)8226-5658 #2201	Maintain regular communication through official correspondence, meeting participation, and policy feedback to ensure compliance and alignment with government policies.	Disclosed 60 material information announcements on the Market Observation Post System; 1 corporate governance evaluation; 2 labor safety and fire inspection in 2025.

Stakeholder	Key Concerns	Responsible Department	Communication Channels & Frequency	Frequency
Banks / Securities Firms	✓ Corporate governance ✓ Sustainable development • Financial soundness	Finance Dept. Spokesperson / Deputy Spokesperson Contact: Finance Dept. / Associate Manager Peng (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.

4.3 Identification of Material Sustainability Topics

Copartner Technology aligns with international sustainability frameworks, referencing domestic and international sustainable development regulations and industry trends while integrating mainstream standards such as SASB, RBA, MSCI ESG, and DJSI to establish a sustainability topic framework tailored to the Company's operational characteristics.

To enhance the objectivity and robustness of its materiality assessment, the Company administered structured surveys via the "External Stakeholder Questionnaire" and the "Topic Impact Assessment Questionnaire." These surveys quantitatively evaluated stakeholders' level of concern for each topic, alongside the severity, scale, and likelihood of potential positive and negative impacts associated with corporate operations. Following online data collection, the designated working group consolidated and analyzed the responses to establish the materiality hierarchy and prioritize critical ESG topics.

Based on these quantitative findings, the Company constructed a Materiality Matrix to serve as a strategic reference for sustainability planning, resource allocation, and enterprise risk management. This matrix enables Copartner to focus on high-priority and high-impact topics, ensuring sustainability initiatives remain tightly integrated with core business operations while driving continuous performance improvements across economic, environmental, and social dimensions.

4.3.1 Determination of Material Topics

Following the principles of the GRI Standards and referencing domestic and international sustainability trends and benchmarks, Copartner Technology—combining internal discussions with the support of external consultants—conducted risk and impact assessments on Environmental, Social, and Governance (ESG) topics relevant to corporate operations, ultimately consolidating 17 material topics. To further evaluate the potential degree and scope of impact associated with each sustainability issue, the Company designed an "External Stakeholder Questionnaire" and an "Impact Assessment Questionnaire" to serve as the foundation for subsequent analysis and interpretation.

This assessment was conducted via online surveys, collecting a total of 59 stakeholder questionnaires across various groups (including employees, customers, shareholders/investors, suppliers, government agencies, and banks/securities firms) to gauge stakeholder levels of concern for each topic. Topics garnering higher concern were prioritized for review, followed by joint evaluations and analyses by internal and external experts to verify the completeness of assessment results and ensure no critical topics were overlooked.

For quantitative analysis, the Company utilized Z-scores as the reference metric to evaluate stakeholder concern. A positive Z-score indicates that the topic's score was above the overall average, thus identifying it as a material topic of higher stakeholder focus. Following the aggregation of stakeholder survey results and Z-score analysis, a total of 8 sustainability topics were identified as receiving heightened stakeholder attention—representing zero new additions compared to the previous year. These topics are:

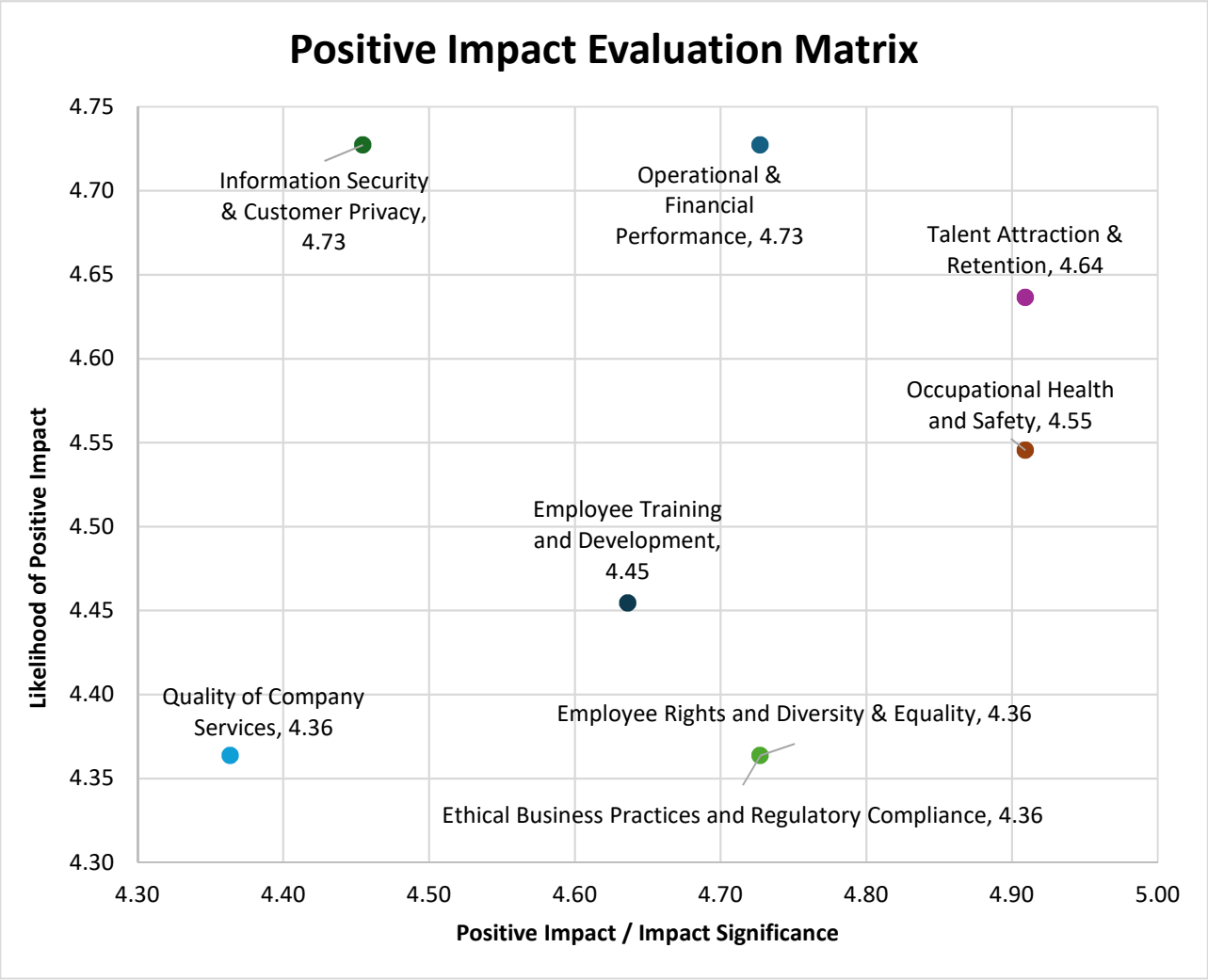
Operational and Financial Performance、Ethical Business Practices and Regulatory Compliance、Information Security and Customer Privacy、Quality of Company Services、Talent Attraction and Retention、Employee Rights and Diversity & Equality、Employee Training and Development、Occupational Health and Safety.

Sustainability Topics	Average	Z value
Corporate Governance and Risk Management	3.78	-0.31
Operational and Financial Performance	4.24	1.24
Ethical Business Practices and Regulatory Compliance	4.05	0.60
Supply Chain Management	3.73	-0.49
Information Security and Customer Privacy	4.31	1.47
Quality of Company Services	4.00	0.43
Sustainable Product Innovation and Development	3.78	-0.31
Climate Change Factors	3.47	-1.35
Energy and Greenhouse Gas Management	3.47	-1.35

Sustainability Topics	Average	Z value
Water Resource Management	3.54	-1.12
Waste Management	3.59	-0.95
Air Pollution Management	3.49	-1.29
Talent Attraction and Retention	4.08	0.72
Employee Rights and Diversity & Equality	4.22	1.18
Employee Training and Development	4.10	0.78
Occupational Health and Safety	4.20	1.12
Social Investment and Engagement	3.76	-0.37

4.3.2 List of Material Topics

Positive Impact Evaluation Matrix

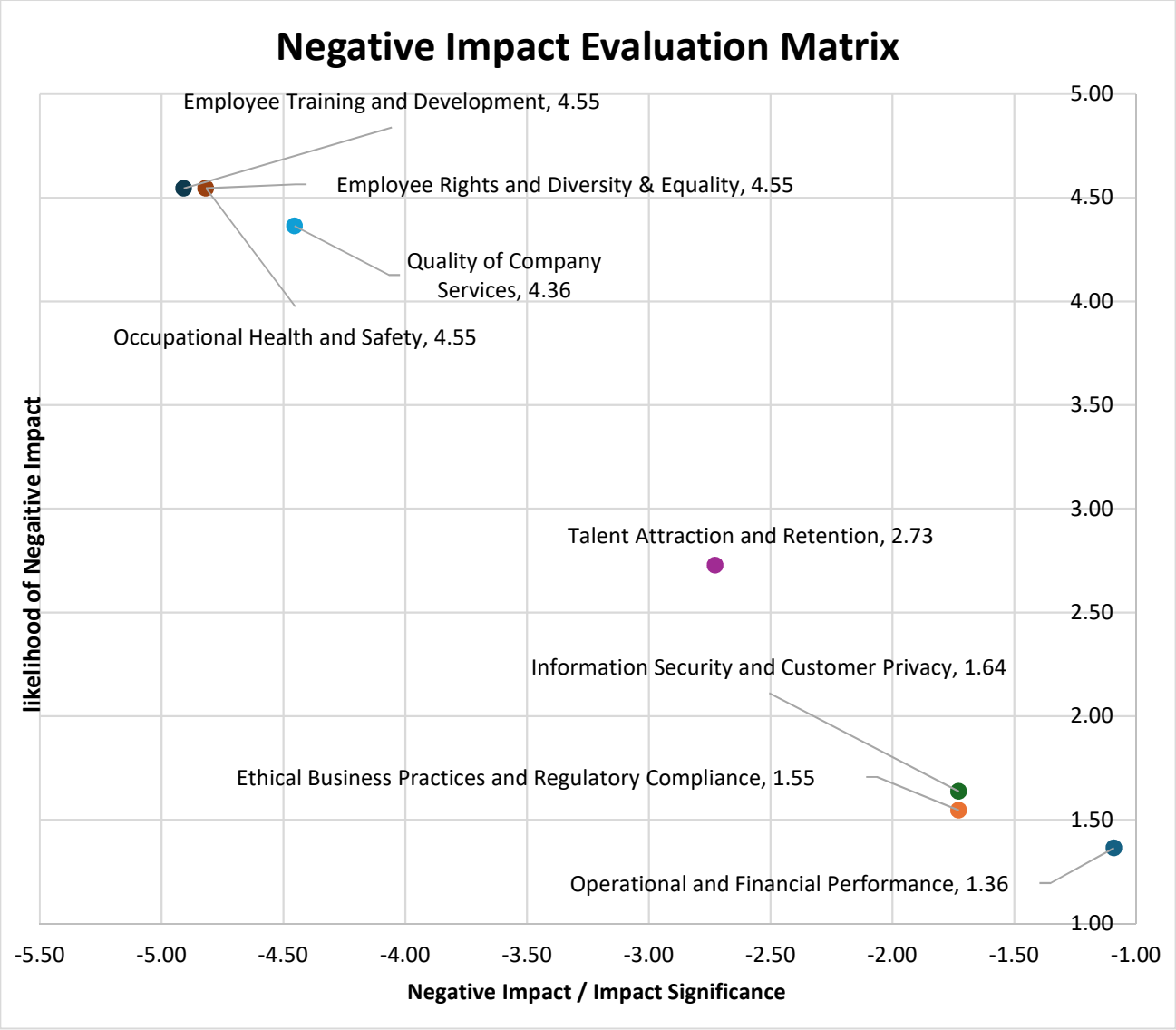


The Company analyzed the eight identified material topics and compiled a Positive Impact Assessment Matrix based on the Impact Assessment Questionnaires administered to internal senior executives, evaluating the likelihood of occurrence and magnitude of impact for each material topic within Copartner Technology. A total of 11 valid questionnaires were collected for this survey.

Due to the concentration of survey data points, the Company narrowed the scale ranges for both the X-axis and Y-axis in the chart: the X-axis (Magnitude of Positive Impact) was adjusted to a range of 4.30 to 5.00, and the Y-axis (Likelihood of Positive Impact) was adjusted to a range of 4.30 to 4.75.

As illustrated by the matrix, senior executives considered topics such as **Talent Attraction and Retention**, **Operational and Financial Performance**, and **Occupational Health and Safety** to have a higher likelihood and magnitude of positive impact on the Company. Conversely, topics such as **Service Quality** and **Employee Training and Development** were viewed by senior executives as having a relatively lower likelihood and magnitude of positive impact.

Negative Impact Evaluation Matrix



Similarly, based on the results of the Impact Assessment Questionnaires administered to internal senior executives, a Negative Impact Assessment Matrix was compiled according to the negative impact items evaluated in the survey.

Internal senior executives considered topics such as **Operational and Financial Performance**, **Ethical Management and Regulatory Compliance**, **Information Security and Customer Privacy**, and **Talent Attraction and Retention** to have a relatively lower likelihood and magnitude of negative impact on Copartner Technology compared to other issues. Conversely, topics including **Employee Training and Development**, **Employee Rights, Diversity, and Equality**, **Occupational Health and Safety**, and **Service Quality** were consistently viewed by senior executives as presenting a higher likelihood and magnitude of potential negative impact on the Company.

4.3.3 Material Topic Follow

Based on the results of the materiality analysis and considering the specific impact characteristics presented by each material topic, the Company formulates corresponding management approaches, implementation measures, and operational practices. Each material topic is advanced and managed by designated authorized units, which continuously track policy implementation and strategic execution outcomes pursuant to established processes.

Concurrently, the Company establishes corresponding management indicators and concrete targets, evaluating the effectiveness of implementation initiatives and target attainment through regular review and performance evaluation mechanisms. This ensures that relevant management practices achieve continuous improvement while maintaining the adaptive capacity to respond to evolving sustainability issues.

Aspect	Material Topic	Description	Value Chain			Corresponding Section
			Upstream	The company	Downstream	
Governance	Operational and Financial Performance	Positive Impacts: Robust operational and financial performance supports company investments in R&D and capacity expansion, strengthens supply chain resilience, and ensures stability in employee compensation and benefits, while enhancing shareholder returns and capital market confidence, thereby fostering long-term competitiveness. Negative Impacts: Should operational volatility or financial pressures escalate, it may lead to tightened cash flow and constrained investment and workforce allocation, consequently impairing product delivery and service quality, increasing financing costs and credit risks, and potentially raising concerns among stakeholders regarding the Company's sustainable operating and going-concern capabilities.		V		2.1 Financial Management
	Ethical Business Practices and Regulatory Compliance	Positive Impacts: A robust ethical management and compliance framework reduces risks of fraud and non-compliance, strengthens internal controls and decision-making quality, and enhances trust among customers and business partners, thereby helping to maintain market reputation and long-term collaborative partnerships. Negative Impacts: Incidents of corruption, illicit benefit transfers, or regulatory violations may result in fines, litigation, and operational restrictions, while causing reputational damage, customer loss, and supply chain disruptions, potentially also undermining investor confidence and financing terms.		V	V	2.4 Regulatory Compliance and Ethical Business Practices and Ethical Business Practices

Aspect	Material Topic	Description	Value Chain			Corresponding Section
			Upstream	The company	Downstream	
	Information Security and Customer Privacy	Positive Impacts: Robust information security governance and personal data protection mechanisms mitigate the risks of cybersecurity incidents and data breaches, safeguard customer rights, and maintain operational system stability, thereby reinforcing customer trust and brand reputation. Negative Impacts: In the event of hacker intrusions, ransomware attacks, or internal data leaks, the Company could face system downtime, service interruptions, customer losses, and compensation liabilities, while incurring regulatory penalties and litigation risks, as well as suffering long-term damage to corporate reputation.	V	V	V	2.5 Information System Security and Management Structure
	Quality of Company Services	Positive Impacts: Consistent, high-quality service enhances customer satisfaction and repurchase rates, lowers costs associated with customer complaints and product returns/exchanges, and helps establish a differentiated competitive advantage, thereby driving revenue growth and fostering long-term customer relationships. Negative Impacts: Inconsistent service quality or deliveries falling short of expectations may result in increased customer complaints, contract cancellations, or claims for damages, impairing brand reputation and market share while driving up after-sales handling costs and internal resource consumption.		V	V	3.2 Service Quality Management
	Talent Attraction and Retention	Positive Impacts: Effective talent recruitment and retention strategies ensure key capabilities and organizational succession, reduce manpower shortages and training costs, enhance team stability and productivity, and support the Company's medium- to long-term growth and transformation needs. Negative Impacts: High employee turnover or recruitment challenges may result in vacancies in key positions and gaps in professional expertise, impacting project schedules and customer service quality, while increasing recruitment, training, and handover costs, and undermining organizational resilience.		V	V	6.3 Employee Benefits

Aspect	Material Topic	Description	Value Chain			Corresponding Section
			Upstream	The company	Downstream	
Social	Employee Rights and Diversity & Equality	Positive Impacts: Emphasizing employee rights and advancing diversity and equality helps foster a supportive and inclusive work environment, enhances employee engagement and sense of belonging, reduces the risks of labor disputes and discrimination, and strengthens the employer brand. Negative Impacts: Inadequate systems or improper management may give rise to risks such as differential treatment, workplace bullying, or sexual harassment, leading to increased grievances and labor disputes, undermining morale and retention, and potentially resulting in legal liabilities and adverse public perceptions.	V	V	V	6.2 Employee Profile
	Employee Training and Development	Positive Impacts: A comprehensive training system enhances employees' professional capabilities and operational efficiency, reinforces compliance and occupational safety awareness, and supports organizational transformations such as digitalization and process improvements, thereby elevating overall competitiveness. Negative Impacts: Inadequate training or training content that fails to meet actual needs may result in skills gaps, operational errors, and inconsistent quality, increasing internal communication costs while undermining employee growth motivation and confidence in career development.		V	V	6.2 Employee Profile
	Occupational Health and Safety	Positive Impacts: Implementing occupational health and safety management reduces the risks of accidents and occupational injuries, safeguards employees' physical and mental well-being, and minimizes downtime and losses, while boosting operational efficiency and employee trust, as well as facilitating compliance with regulatory and customer requirements. Negative Impacts: Inadequate occupational safety measures or lax management enforcement may result in accidents, injuries, or occupational illnesses, driving up medical and compensation costs and triggering regulatory penalties, work stoppages, or litigation, while adversely affecting corporate reputation and employee morale.	V	V	V	6.5 Occupational Safety, Health, and Wellness

4.3.4 Material Topic Performance Indicators

Copartner Technology maps the results of its materiality analysis to specific management approaches, concurrently formulating corresponding performance indicators and advancing their routine execution. Through periodic performance reviews, the Company aims to promptly transform identified issues into momentum for continuous optimization, ensuring that corporate management standards advance in tandem with international sustainability trends.

Aspect	Material Topic	Key Management Measures	Performance Tracking Indicators
Governance	Operational and Financial Performance	• Establish annual operational planning and budget management mechanisms with periodic rolling adjustments • Build risk management and internal control mechanisms, formulating contingency plans for major risks	• Revenue, growth rate, and gross margin • Debt ratio and current ratio
	Ethical Business Practices and Regulatory Compliance	• Formulate ethical management policies and codes of conduct, establishing control measures for high-risk scenarios • Establish grievance and whistleblowing channels, strictly enforcing confidentiality and non-retaliation principles	• Integrity education and training coverage rate • Number of material non-compliance incidents
	Information Security and Customer Privacy	• Implement information security management systems (privilege management, endpoint protection, vulnerability patching) • Implement customer data classification and access control (principle of least privilege, standard encryption, data backups) • Regularly conduct cybersecurity drills and incident response exercises	• Number of information security incidents • Information security training completion rate
	Quality of Company Services	• Establish service standards and quality control processes • Conduct training for service personnel and implement knowledge base management	• Customer satisfaction score • Number of customer complaints and complaint resolution rate
	Talent Attraction and Retention	• Establish recruitment strategies and employer branding (campus partnerships, referral programs, etc.) • Optimize compensation, benefits, and performance evaluation systems to enhance internal equity and external competitiveness • Promote employee care and communication (regular interviews, surveys,	• Employee turnover rate • New hire retention rate

Aspect	Material Topic	Key Management Measures	Performance Tracking Indicators
		managerial feedback mechanisms)	
Social	Employee Rights and Diversity & Equality	• Legally enforce labor conditions and working hour management (contracts, wages, overtime, leave) • Establish grievance mechanisms alongside anti-discrimination, anti-bullying, and anti-sexual harassment policies and advocacy • Promote diversity, equity, and inclusive workplace initiatives	• Number of labor disputes / grievances and resolution rate • Gender equality and anti-harassment training completion rate • Parental leave application and return-to-work rates
	Employee Training and Development	• Establish competency frameworks and training roadmaps (new hire onboarding, online courses, professional training, etc.) • Provide managerial and leadership training • Deliver regulatory compliance and occupational health and safety (OHS) training	• Average training hours per employee • Training completion rate
	Occupational Health and Safety	• Establish occupational health and safety management systems and risk assessments • Conduct regular training, emergency drills, and on-site inspections • Advance health promotion and employee wellness management	• Number of occupational injuries / Disabling Injury Frequency Rate (FR) and Severity Rate (SR) • Occupational safety training completion rate and pass rate

4.3.5 Material Topic Performance For Last Year

Aspect	Material Topic	Performance Indicators	Implementation Status
Governance	Corporate Governance and Risk Management	• Board attendance rate • Functional committee attendance rate • Annual training hours per director • Board performance evaluation execution rate	* The average attendance rate of the Board of Directors exceeded 95%. * The attendance rate for functional committees reached 100%. * All directors fulfilled the required annual continuing education hours in accordance with regulations (12 hours for newly appointed directors / 6 hours for reappointed directors). * Periodic performance self-evaluations of the Board of Directors and functional committees are conducted annually, achieving a 100% execution rate.
	Operational and Financial Performance	• Revenue and annual growth rate (YoY) • Gross margin	* In 2025, consolidated revenue grew by 3.23% YoY, with the gross margin maintained at 15%. * Overall operating performance and financial condition remained sound, for detailed figures, please refer to the Company's financial reports.
	Information Security and Customer Privacy	• Number of material information security incidents • Endpoint device protection coverage rate • Employee information security training completion rate • Number of personal data-related complaints / grievances	* No major information security incidents occurred during the year. * Information security protection coverage across all office and production endpoint devices company-wide reached 100%. * Cybersecurity awareness emails and educational outreach were conducted for all active employees.* Zero incidents of customer or employee personal data breaches or related complaints occurred during the year.
	Quality of Company Services	• Customer satisfaction • Major quality incidents	*No major product quality defects or incidents resulting in significant customer complaints occurred during the year.
	Talent Attraction and Retention	• Annual new hire rate • Annual employee turnover rate • Average recruitment days (Time-to-hire)	* The annual new hire rate and turnover rate remained within a healthy and stable industry range; the Company will continue optimizing recruitment processes to effectively fulfill

Aspect	Material Topic	Performance Indicators	Implementation Status
			operational manpower needs.
	Sustainable Product Innovation and Development	• Number of new products • R&D expenditure / investment	* The Company will continue to expand investments in technological innovation; R&D expenses for the year totaled NT$104,267 thousand, accounting for approximately 3% of operating revenue.
Social	Employee Rights and Diversity & Equality	• Gender pay ratio • Percentage of female managers • Number of grievance / complaint cases	* Equal pay for equal work and gender equity principles were practiced, maintaining a fair and reasonable basic salary ratio between male and female employees of the same job grade. * Promotion channels to managerial levels remain fair and transparent, backed by accessible employee grievance channels; zero complaints regarding labor disputes, workplace discrimination, or mistreatment occurred during the year.
	Occupational Health and Safety	• Number of occupational accidents / injuries • Total Recordable Incident Rate (TRIR) • Occupational safety and health training completion rate • Health examination completion rate	* Zero major work-related occupational accidents occurred during the year, fully safeguarding the workplace safety of employees. * Occupational safety and health training for newly hired and existing employees was regularly conducted pursuant to statutory regulations. * The Company regularly conducts employee health examinations and actively monitors abnormal health indicators.

4.3.6 Changes in Material Topics Across Two Years

2024	2025	Changes	Reason
Corporate Governance and Risk Management	X	Y	The 2025 materiality assessment results indicate that the management of this topic has been integrated into the Company's established governance and internal control mechanisms. As stakeholder concern and impact scores relatively declined, this topic was not listed as a material topic this year and is instead presented through routine governance disclosures.
Operational and Financial Performance	Operational and Financial Performance	Y	In 2025, stakeholders continued to place high focus on operational stability, cost structure, and responsiveness to market volatility, which directly impact short- to medium-term strategies and risk resilience; therefore, it remains listed as a material topic.
X	Ethical Business Practices and Regulatory Compliance	Y	Following the adoption of survey questionnaires to assess stakeholder concern this year, external stakeholders placed greater emphasis on compliance, integrity, and regulatory governance. As this topic is closely tied to corporate reputation, transaction risks, and customer partnership criteria, it was incorporated as a material topic.
Information Security and Customer Privacy	Information Security and Customer Privacy	N	In response to escalating cybersecurity threats and heightened customer demands for data protection, this topic was evaluated as maintaining high concern and high impact, and is thus retained as a material topic.
Quality of Company Services	Quality of Company Services	N	Service quality is directly linked to customer satisfaction, renewal/repurchase rates, and market competitiveness, with stakeholder concern remaining at a high level; therefore, it is retained as a material topic.
Talent Attraction and Retention	Talent Attraction and Retention	N	Talent supply and retention remain crucial factors for operational efficiency and organizational capability. Assessment results show that its impact and concern levels remain stable, so it continues to be listed as a material topic.
Sustainable Product Innovation and Development	X	Y	Assessment results for this year indicate that relevant aspects have largely been integrated into the Company's existing R&D/product management operations and annual operational planning. With its concern ranking shifting downward relative to other topics, it was not listed as a material topic this year and will continue to be disclosed within the R&D and product sections.
Employee Rights and Diversity & Equality	Employee Rights and Diversity & Equality	N	Human rights, equality, and workplace culture represent long-standing stakeholder priorities and are vital to regulatory compliance and employer branding; therefore, it is retained as a material topic.
X	Employee Training and Development	Y	This year's survey results indicate heightened attention from both stakeholders and internal management on talent competency development and training systems. As it is closely tied to talent retention, service quality, and operational efficiency, it was included as a material topic.
Occupational Health and Safety	Occupational Health and Safety	N	Occupational health and safety is a foundational management requirement and is integral to employee well-being and operational stability. Evaluated as a high-impact topic this year, it continues to be listed as a material topic.

5. Focus on Climate Issues

5.1 Sustainable Development Promotion Organization

To strengthen sustainability management, fulfill corporate social responsibility, and advance balanced progress across economic, environmental, and social dimensions, the Office of the President appointed and established the "ESG Team" as the highest governing unit responsible for promoting sustainability initiatives within the Company.

The ESG Team convenes regular meetings to prioritize stakeholder-focused environmental, social, and governance (ESG) issues in alignment with annual plans and budgets, collaborating and communicating with other functional committees. Moving forward, the ESG Team will continuously track changes in domestic and international sustainability regulations, policies, and industry trends, periodically reviewing and optimizing the Company's sustainability governance framework and implementation methods to enhance management efficiency and execution.

Concurrently, the Company reports sustainability progress and the status of relevant certifications to the Board of Directors on an annual basis. The Board of Directors is responsible for reviewing reports submitted by the ESG Team and providing strategic direction and guidance on critical sustainability issues. Based on Board resolutions, the executive management team formulates sustainability strategies and action plans. The Board subsequently oversees and tracks these initiatives from feasibility and risk management perspectives, requesting adjustments when necessary to ensure sustainability objectives remain closely aligned and advanced in tandem with the Company's overall business strategy.

5.2 Climate Change Management

Copartner Technology regards climate change as a critical management dimension impacting operational resilience and long-term competitiveness. Building upon its established corporate governance and risk management frameworks, the Company has progressively developed a cross-departmental climate management mechanism, integrating factors such as extreme weather events, energy and regulatory trends, and customer and supply chain expectations into operational planning and decision-making evaluations.

To ensure consistency and traceability across management practices, this chapter systematically outlines the Company's oversight and division of responsibilities in climate governance; risk and opportunity identification alongside response pathways under its climate change strategy; climate-related risk management processes and tracking mechanisms; and the setting of climate metrics and targets alongside performance management approaches. Together, these serve as the foundation for continuously bolstering climate resilience and advancing low-carbon transition.

5.2.1 Climate Change Governance

In response to the increasing frequency of extreme weather events and their escalating impacts, climate risk management has become an indispensable operational priority. Copartner Technology established a dedicated ESG Team as the primary driver of corporate sustainability and climate action proactively identifying and assessing climate-related risks and opportunities while strengthening the Company's resilience and adaptive capacity.

Regarding its governance structure, Copartner Technology aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the IFRS S2 Climate-related Disclosures standard. By systematically evaluating potential climate impacts across the four core pillars Governance, Strategy, Risk Management, and Metrics and Targets the Company seamlessly embeds climate considerations into its enterprise governance and operational workflows. The ESG Team periodically reports progress and key outcomes to the Board of Directors, ensuring robust board oversight over strategic climate trajectories, project execution, and resource allocation.

To bolster climate governance capabilities across the organization, Copartner Technology partnered with external professional organizations to deliver specialized training programs. The curriculum encompassed global risk trends and climate dynamics, including the TCFD framework, climate risk and opportunity assessment methodologies, scenario analysis, and potential impact modeling and empowering employees with sustainability insights and a proactive risk mindset. Concurrently, the Company conducted practical training on greenhouse gas (GHG) accounting, covering Scope 1 through Scope 3 emission boundaries, data consolidation methodologies, and calculation standards in alignment with the GHG Protocol. This initiative reinforced employees' technical competencies in carbon accounting and decarbonization roadmap execution, thereby elevating the Company's overall climate resilience.

5.2.2 Climate Change Strategy

Copartner Technology integrates sustainable development into the core of its corporate strategy, fully recognizing that climate-related physical risks and transition pressures pose enduring impacts on operational continuity and supply chain resilience. Accordingly, the Company continuously identifies emerging climate risks, capitalizes on actionable opportunities, and embeds assessment outcomes into its strategic planning to reinforce business resilience and long-term competitiveness.

In evaluating climate-related risks and opportunities, Copartner references industry-specific guidance from international disclosure standards to ensure consistency and completeness across all disclosures. In 2024, the Company introduced climate scenario analysis as a forward-looking governance tool to systematically evaluate potential climate impacts and refine targeted mitigation mechanisms. To reflect evolving macroeconomic conditions and operational shifts, the Company conducts annual reviews of its climate risk assessments and scenario assumptions. These dynamic evaluations realign risk severity levels and strategic priorities, integrating updated insights into operational planning and resource allocation to proactively navigate climate trends.

Through scenario analysis, the Company evaluates potential impacts across diverse climate trajectories and transition pathways on operating expenditures, revenue streams, manufacturing continuity, raw material security, and capital investments. This structured modeling enables Copartner to rigorously quantify the financial and strategic implications of climate risks and opportunities. Through continuous monitoring and agile strategic execution, Copartner Technology maintains operational stability throughout the global green transition fulfilling stakeholder expectations with pragmatic management practices to deliver enduring value.

Identification of Climate Risks and Opportunities

To more systematically address the challenges posed by climate change and bolster operational resilience, Copartner Technology continuously advances the identification and management of climate-related risks and opportunities. By defining the scope of each risk and opportunity and evaluating their likelihood and severity of impact, this serves as an essential foundation for subsequent risk control and strategic adjustments. The Company utilizes scenario analysis to model potential adaptation and management measures while establishing continuous tracking and periodic review mechanisms, ensuring that climate risk and opportunity management operates sustainably and evolves in response to external environmental changes.

The Company's climate change risk and opportunity identification process comprises four key steps—spanning identification, assessment, analysis, and adaptation—to ensure consistency and comprehensiveness across operations and systematically support corporate management needs regarding climate issues. The detailed process is outlined below:

1. Identification and Categorization of Risks and Opportunities:
   The Company systematically inventories various climate risks and opportunities and further assesses their specific impacts on operations, including potential time horizons, source categories, and potential financial implications.
2. Climate Risk Questionnaire Distribution:
   Feedback is gathered through quantitative surveys, with the aggregated results providing an empirical basis to help the Company identify and prioritize climate-related risks and opportunities that have substantive impacts on operations.
3. Analysis of Critical Climate Impacts:
   In accordance with TCFD guidelines and climate scenario analysis tools, further analysis is conducted on identified risks and opportunities alongside planned financial disclosures. This transparently presents the Company’s awareness, assessment findings, and response pathways regarding climate issues, elevating information transparency and helping stakeholders understand the Company's sustainability resilience.
4. Formulation and Planning of Adaptation and Management Measures:
   Having preliminarily identified potential climate-related risks and opportunities, the Company will formulate concrete response strategies and action plans

for each topic. Implementation status and milestone outcomes will be tracked through regular meetings, with consolidated management results reported to the Board of Directors. This ensures senior management remains fully informed of climate response policies and decision-making insights, strengthening overall climate governance capabilities.

Through in-depth discussions and cross-departmental alignment led by the ESG Team, Copartner Technology systematically identified and compiled 16 climate-related risk factors to serve as the foundation for subsequent climate risk management and tracking. The Company utilized questionnaire surveys to evaluate the potential operational impacts of each risk factor across distinct time horizons—short-term (2025–2027), medium-term (2028–2030), and long-term (2031–2050)—to capture the specific profiles of transition and physical risks that may arise at each stage.

For these identified risks, Copartner Technology has concurrently formulated and advanced corresponding management measures to strengthen its capacity to mitigate climate change impacts. In parallel, the Company inventoried and evaluated climate-related opportunities as strategic drivers to reinforce sustainability resilience and long-term competitiveness, steadily advancing toward the solid fulfillment of its sustainable corporate management goals.

Terms	Define	Linkage with the Timeline of Strategic Decision-Making and Planning
short term	2025–2027	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	2028-2030	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.

Impacts of Climate-Related Risks and Opportunities on the Business Model and Value Chain

Climate-related risks and opportunities exert a material impact on the Company's operations, with the degree of impact varying across different segments of the value chain. To effectively respond to this trend, the Company continuously optimizes its governance framework and dynamically adjusts its business strategies on a rolling basis to accurately seize low-carbon transition opportunities amid high climate uncertainty, thereby securing its leading position across the industry value chain and driving long-term value creation.

Category		Risk	Description	Impact on value chain		
				Upstream	The company	Downstream
Transition risk	Policy and Regulation	Increase in greenhouse gas emission pricing	As a manufacturing and supply chain-oriented enterprise, any increase in carbon fees, carbon taxes, or carbon-related costs will directly impact Copartner Technology's operating expenses, administrative costs, and decarbonization investment requirements (including equipment upgrades, GHG inventories, and management operations).	V	V	
	Policy and Regulation	Product and service requirements and regulation	Wire and cable harness products involve strict material compliance and customer specification management. Heightened regulatory or market demands regarding hazardous substances, material traceability, and product compliance may increase verification, testing, and documentation management costs. Conversely, proactively establishing robust material inventories and compliance management helps sharpen order competitiveness and mitigate compliance risks.	V	V	
	Market	Changes in customer behavior	Copartner Technology serves international brand clients and B2B customers, who may adjust supplier qualification criteria and verification requirements due to sustainable procurement policies, carbon management mandates, or product design modifications. Proactively fulfilling customer demands regarding quality, delivery schedules, and sustainability disclosures helps preserve partnership stability and secure new business opportunities.		V	V
	Market	Market information uncertainty	Global macroeconomic conditions, geopolitical developments, and industry cycles may cause demand volatility across telecommunications, consumer electronics, automotive, and data center sectors. This creates uncertainty in order visibility and	V	V	

Category		Risk	Description	Impact on value chain		
				Upstream	The company	Downstream
			production scheduling, subsequently affecting operational planning and inventory management.			
	Market	Raw material price increase	Copartner Technology's primary raw materials include copper and plastic materials. Raw material price fluctuations or supply constraints may drive up production costs and impact gross margins. Implementing strategic procurement, evaluating alternative materials, and strengthening supplier collaboration can mitigate the impact of market volatility on operations.	V	V	
	Reputation	Changes in consumer preferences	As end markets place greater emphasis on low-carbon solutions, environmental protection, and transparent disclosures, brand clients' supply chain mandates will be indirectly shaped. By enhancing material compliance, environmental data transparency, and product performance, Copartner Technology can secure a competitive advantage under clients' sustainable procurement criteria.		V	V
opportunity	Resource Efficiency	Use higher efficiency production and distribution processes.	Through process optimization, yield improvements, production line consolidation, and enhanced logistics and shipment planning, Copartner Technology can reduce unit energy consumption and operating costs while boosting delivery efficiency and supply reliability.		V	V
	Energy Sources	Use low-carbon energy.	Manufacturing enterprises rely heavily on electricity. Gradually increasing the adoption of low-carbon electricity alongside energy efficiency improvements not only reduces carbon emissions and compliance pressures, but also fulfills customer expectations regarding supply chain decarbonization and power consumption transparency.	V	V	
	Products and Services	Develop and/or increase low-carbon products and services.	Building upon its existing high-value-added products (such as Active Optical Cables [AOC] and automotive wire harnesses), Copartner Technology can reinforce material inventories and low-carbon design while elevating environmental data transparency and compliance capabilities, thereby gaining greater customer recognition and expanding partnership opportunities across automotive, data center, and high-performance computing (HPC) applications.	V	V	V

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

Category		Description	Impact on business model		Impact on value chain	
			Now	**Expected**	**Now**	**Expected**
Transition risk	Policy and Regulation	Increase in greenhouse gas emission pricing	No impact currently	Domestic energy prices have been rising annually, and discussions on carbon pricing mechanisms have begun, leading to increased costs for electricity and fuel consumption.	Costs across the energy-intensive value chain have risen significantly and are 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.
	Policy and Regulation	Product and service requirements and regulation	Products must comply with environmental regulations such as RoHS and REACH, and certain markets require certifications for non-toxicity or low volatility.	Regulatory requirements will continue to tighten, and in the future, products will need to undergo additional environmental certifications and traceability management, leading to increased R&D and testing costs.	Compliance with hazardous substance management standards has become a basic requirement for suppliers; however, some small and medium-sized suppliers still lack systematic management mechanisms.	Under dual pressure from regulations and the market, suppliers must obtain relevant certifications and declarations of conformity for RoHS, REACH, VOC, and other standards.
	Market	Changes in customer behavior	No impact currently	As sustainable procurement becomes the norm, the company must adjust product design and strengthen its carbon management system and reporting capabilities; otherwise, it may risk losing key orders.	No impact currently	Suppliers must possess basic capabilities in carbon inventory and environmental data for their products; otherwise, they will be unable to meet the requirements of end brands or export markets.
	Market	Market information uncertainty	Rapid changes in international policies and customer sustainability standards require frequent adjustments in business direction and response strategies.	The company must strengthen its intelligence gathering on policy and industry developments and establish early warning systems and flexible strategy adjustment mechanisms to cope with external fluctuations.	Small and medium-sized suppliers have weaker access to information and respond slowly to changes in external policies and market conditions.	This may affect the overall speed and accuracy of supply chain adjustments. Copartner may need to invest in training and information integration resources to enhance their responsiveness.
	Market	Raw material price increase	No impact currently	The company needs to develop strategies for diversified supply	Upward pressure on metal and petrochemical material prices	Raising selling prices or shortening quotation validity

Category		Description	Impact on business model		Impact on value chain	
			Now	**Expected**	**Now**	**Expected**
				sources and alternative materials, and strengthen its ability to transfer costs and respond to price fluctuations in real time.	affects delivery stability and causes frequent fluctuations in quotations.	periods, along with potential adjustments to supply strategies and payment terms, may affect Copartner's procurement and inventory planning.
	Reputation	Changes in consumer preferences	No impact currently	This will create upstream pressure through the supply chain on Copartner, compelling the company to accelerate the development and deployment of green materials and products.	No impact currently	It is expected that suppliers will be required to provide traceable raw materials with environmental labels or ESG certifications; otherwise, they will be phased out.
opportunity	Resource Efficiency	Use higher efficiency production and distribution processes.	Process optimization, yield improvement, and shipping planning enhancements reduce costs and improve delivery efficiency.	Efficiency gains strengthen cost competitiveness and operational flexibility, supporting the positioning of high-value-added products	Invest in process improvement, production line integration, quality enhancement, and logistics collaboration.	Continuously increase investment in automation, data-driven management, and supply chain efficiency projects.
	Energy Sources	Use low-carbon energy.	Low-carbon electricity and energy-saving management help reduce emissions and compliance pressure, improving alignment with customer partnership requirements.	Reduces long-term carbon cost exposure; enhances resilience and competitiveness.	Invest in energy management, energy-saving measures, and electricity data management.	Increase resource allocation for low-carbon power procurement, energy-saving equipment, and energy management systems (EMS).
	Products and Services	Develop and/or increase low-carbon products and services.	Enhance material inventory and environmental information transparency, strengthening product differentiation and customer verification efficiency.	Helps increase the proportion of high-value-added products and expands collaborative opportunities in automotive, data center, and other applications.	Invest in R&D, material substitution assessments, compliance documentation, and joint customer development.	Increase resource investment in low-carbon design, process improvement, and product life cycle management (PLM) capabilities.

Impact of Climate-Related Risks and Opportunities on Strategy and Decision-Making

Committed to forward-looking sustainability governance, Copartner Technology seamlessly integrates climate risk and opportunity assessment findings into its core corporate strategy, ensuring robust alignment among its 2050 Net-Zero roadmap, global decarbonization trends, and evolving regulatory frameworks. To accelerate the transition toward a low-carbon economy, the Company transparently outlines its business transition mechanisms and capital allocation strategies, encompassing actionable near-term milestones and comprehensive medium- to long-term roadmaps.

The Company's climate action centers on operational decarbonization, green technology innovation, and end-to-end supply chain optimization. By strategically deploying capital into low-carbon technologies and sustainable solutions, Copartner enhances organizational climate resilience and builds a differentiated competitive advantage. Furthermore, the Company maintains dynamic review mechanisms to realign its execution pathways with evolving market demands and policy shifts, while fostering collaborative partnerships across its stakeholder ecosystem to ensure regulatory compliance and deliver shared environmental, social, and economic value on its journey to net zero.

Risk / Opportunity		Risk / Opportunity Description	Changes in Business Model and Resource Allocation	
			Current	Expected
Transition risk	Policy and Regulation	Increase in greenhouse gas emission pricing	Cost control and quotation evaluations place greater emphasis on energy and emissions cost fluctuations, progressively integrating greenhouse gas inventories, energy efficiency management, and foundational decarbonization project initiatives into routine operations and resource allocation.	Decarbonization and energy efficiency improvements will more directly influence order intake and profitability structures; resource allocation may increasingly prioritize investments in energy-efficient equipment, process optimization, management systems, and dedicated project manpower to mitigate carbon cost exposure.

Risk / Opportunity		Risk / Opportunity Description	Changes in Business Model and Resource Allocation	
			Current	Expected
	Policy and Regulation	Product and service requirements and regulation	Sales and procurement teams intervene earlier in specification and compliance verification prior to introducing or substituting materials and components, while strengthening supplier documentation retrieval and version control to mitigate risks of returns, shipment delays, or customer complaints stemming from non-compliance. In terms of resource allocation, internal manpower is increasingly dedicated to supplier management, compliance data compilation, customer audit responses, and internal control records, alongside raising risk buffers for critical items to maintain delivery stability.	Looking forward, compliance and data management will likely need to be systematized—upgrading product and supply chain data from decentralized handling into a traceable, auditable, and rapidly exportable operational framework. Furthermore, factoring compliance costs and delivery terms into quotation models and contractual clauses during the initial development stages of new products and customer accounts will be essential to prevent cost overruns caused by retroactive document submissions.
	Market	Changes in customer behavior	Adjustments to customer specifications, verifications, and delivery schedules impact order intake and production scheduling, necessitating increased resource investments across sales, R&D, and quality assurance teams in project management and technical support.	As sustainable procurement and supply chain mandates intensify, business operations will focus more intently on high-value-added applications and strategic collaborations with key customers, with resource allocation shifting toward product differentiation, validation capabilities, and delivery resilience.
		Market information uncertainty	Fluctuations in demand visibility affect capacity and inventory strategies, requiring dedicated resources for supply, production, and inventory scheduling alongside risk control to maintain operational agility.	To mitigate the impact of economic cycles, resource allocation may reinforce dynamic capacity scheduling mechanisms, redundant supply chains, and diversified market presence to bolster overall operational resilience.
		Raw material price increase	Raw material cost volatility impacts gross margins, requiring procurement and supply chain management to allocate more resources toward price negotiations, material preparation/buffer stocking, and multi-sourcing planning.	This may drive material substitution, specification optimization, and the reinforcement of long-term contract management, with resource allocation placing greater emphasis on mitigating critical material risks and deepening supplier collaboration.
	Reputation	Changes in consumer preferences	Heightened end-market emphasis on sustainability influences specifications and documentation requirements via brand customers, necessitating resource investments in material compliance, environmental data inventories, and customer communication support.	If environmental requirements continue to escalate, resource allocation may increasingly focus on enhancing environmental data transparency, compliance capabilities, and product upgrades to maintain competitiveness and favorable partnership terms.

Risk / Opportunity		Risk / Opportunity Description	Changes in Business Model and Resource Allocation	
			Current	Expected
opportunity	Resource Efficiency	Use higher efficiency production and distribution processes.	Unit costs are reduced through process improvements, yield enhancements, and optimized logistics planning, backed by resource investments in production line consolidation, quality improvement, and supply chain collaboration.	Efficiency gains will support high-value-added product portfolios, with resource allocation likely expanding further into automation, data-driven management, and supply chain efficiency initiatives.
	Energy Sources	Use low-carbon energy.	Low-carbon electricity adoption and energy conservation management help alleviate emissions and compliance pressures, with dedicated resources allocated to energy management and electricity consumption data tracking to enhance responsive capabilities.	This can reduce long-term carbon cost exposure, with resource allocation potentially increasing toward low-carbon electricity procurement, energy-efficient equipment, and energy management systems to strengthen resilience and competitiveness.
	Products and Services	Develop and/or increase low-carbon products and services.	Elevating material inventories and environmental data transparency supports customer verification and product differentiation, requiring resource allocation toward R&D, alternative material evaluations, and compliance documentation.	This helps increase the proportion of high-value-added products and expand partnerships in new applications, with resource allocation likely increasing toward low-carbon design, process improvements, and product lifecycle management capabilities.

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

Category		Description	Potential period horizon of impact			Financial impact during the reporting period
			Short	**Medium**	**Long**	
Transition risk	Policy and Regulation	Increase in greenhouse gas emission pricing		V	V	The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.
	Policy and Regulation	Product and service requirements and regulation	V	V		The potential period horizon of this risk is short and medium-term, In the short term, it entails specific requirements and regulatory oversight for existing products and services.
	Market	Changes in customer behavior		V		The potential period horizon of this risk is medium-term, and there is no material financial impact during the current reporting period.
	Market	Market information uncertainty	V	V		The potential period horizon of this risk is short and medium-term, During the reporting period, shifts in the international landscape have introduced significant market uncertainty.
	Market	Raw material price increase	V	V		The potential period horizon of this risk is short and medium-term, During the reporting period, shifts in the international landscape have intensified the risk of rising raw material costs for Copartner.
	Reputation	Changes in consumer preferences		V		The potential period horizon of this risk is medium-term, and there is no material financial impact during the current reporting period.
Opportunity	Technical	Use higher efficiency production and distribution processes.		V		The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.
	Technical	Use low-carbon energy.		V	V	The potential period horizon of this risk is medium and long-term, and there is no material financial impact during the current reporting period.
	Technical	Develop and/or increase low-carbon products and services.		V	V	The potential period horizon of this risk is medium 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
2025-2027	2028-2030	2031-2050

Time Horizons Used in Scenario Analysis

Risk / Opportunity	Risk / Opportunity Description	Main assumption	Selected Scenario	Time Horizon	Impact Assessment and Resilience Capacity
Transition Risks	Increase in greenhouse gas emission pricing	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." 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, 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.	1. SSP 2-4.5 2. SSP 5-8.5	2028 to 2050	1. Resilience Capability: The results of scenario analyses have been incorporated into annual review meetings, based on which corresponding countermeasures are formulated to effectively mitigate risks. For related strategies, please refer to "Description of Changes in Business Model and Resource Allocation in Response to Risks." 2. Impact Assessment: According to the results of the scenario analysis (refer to "Physical Risk Scenario Analysis: Risk Levels Under Different Scenarios"), the Company faces moderate to high acute physical risks over the medium and long term under the very high emissions scenario (SSP5-8.5). Under the intermediate emissions scenario (SSP2-4.5), the Company is highly likely to encounter acute physical risks, such as typhoons and flooding, over the long term.
	Product and service requirements and regulation				
	Changes in customer behavior				
	Market information uncertainty				
	Raw material price increase				
	Changes in consumer preferences				

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
Increase in greenhouse gas emission pricing	Risk Level	Moderate	High	High
Product and service requirements and regulation		High	High	High
Changes in customer behavior		High	High	Moderate
Market information uncertainty		High	Moderate	Low
Raw material price increase		High	High	Moderate
Changes in consumer preferences		Moderate	Moderate	Moderate

Climate-Related Scenario Analysis: Transition Risk Scenario

Transition Risk Scenario Assumptions	Estimated Potential Financial Impacts
SSP2-4.5 Global climate policies are advancing moderately, with stable economic growth proceeding alongside a low-carbon transition. The projected temperature increase is approximately 2.7°C.	The primary financial impacts arise from increased costs related to product development and supply chain management. In response to downstream customers' demands for low-carbon design and energy-efficient specifications, the Company will need to allocate more resources to R&D and product optimization. At the same time, to enhance the quality of ESG disclosures and gain recognition from international brands, the Company must also strengthen its greenhouse gas inventory and external verification processes, leading to higher compliance expenditures. As carbon pricing gradually increases, the Company will face higher carbon cost burdens. According to government policy estimates, the carbon fee is expected to range between NT$1,200 and NT$1,800 per metric ton by 2030. Based on the Company's estimated emissions of approximately 117.599 metric tons in 2025, the projected carbon fee expenditure will range from NT$141,100 to NT$211,700. Overall, the impact on the Company's revenue structure and operating costs remains limited and manageable. However, if export markets implement a carbon tariff of US$20 per metric ton, it could further raise product operating costs and exert pressure on export competitiveness. Continuous monitoring of policy developments and strategic adjustments will be required.
SSP5-8.5 Global cooperation weakens, fossil fuel use continues to rise, and there is a lack of concrete emissions reduction	If carbon taxes, carbon fees, or border carbon tariffs are implemented rapidly, they will indirectly raise procurement costs and overall operating expenses, particularly in the absence of viable low-carbon supplier alternatives. Moreover, as international brand clients increasingly enforce carbon reduction requirements across their supply

actions. The projected temperature increase is approximately 3.6°C.	chains, failure to establish a comprehensive greenhouse gas inventory system and present a concrete decarbonization roadmap in a timely manner may expose the Company to risks such as loss of orders or reassessment of business partnerships. This could adversely affect operational stability and future revenue growth potential. In addition, with the acceleration of ESG-focused investment trends, capital markets may revalue companies with insufficient carbon risk management capabilities. This could lead to higher financing costs and place additional pressure on the Company's financial flexibility.

Climate-Related Scenario Analysis: Physical Risk Scenario

Physical Risk Scenario Assumptions	Estimated Potential Financial Impacts
SSP2-4.5 Global climate policies advance moderately, with stable economic growth and low-carbon transition proceeding in parallel. Projected temperature rise: ~2.7°C	The primary risks arise from the climate resilience of supply chain manufacturing sites. If key subcontractors are located in areas with relatively high climate risk, they may be exposed to events such as typhoons, flooding, or power outages, potentially resulting in delivery delays and increased costs. In addition, chronic risks such as rising high-temperature days and water stress may force subcontractors to adjust processes or reduce production capacity, leading to potential disruptions in order fulfillment and delivery arrangements.
SSP5-8.5 Global cooperation weakens, fossil fuel use continues to grow, and there is a lack of clear emissions reduction actions. Projected temperature rise: ~3.6°C	Physical risks escalate rapidly, including factory shutdowns at supply chain sites or critical logistics nodes due to floods, droughts, or typhoons. These disruptions may delay chip deliveries, lengthen stocking cycles, and interrupt operations. If the Company is unable to promptly shift to alternative manufacturing partners, it may impact overall shipping schedules and customer satisfaction, resulting in potential order losses and damage to reputation. Moreover, climate-related disasters could damage subcontractor infrastructure, increase insurance premiums, and expand disaster-related expenses, further driving up overall operating costs. In the long term, failure to incorporate climate resilience into supply chain management and operational planning may turn physical risks into a major uncertainty affecting the stability of revenue and cost structure.

5.2.3 Climate Change Risk Management

By deepening climate literacy across departments, the Company translates the assessment results of risks and opportunities into actionable management metrics and response countermeasures. Through precise control over high-impact issues, Copartner Technology not only bolsters organizational operational resilience, but also tangibly integrates climate commitments into daily operations, cultivating core strengths for long-term sustainable competitiveness.

Identification and Assessment of Climate-Related Risk

To gain a more comprehensive understanding of the impacts of various climate risk factors on Copartner Technology's operations, the Company first gathered assessment feedback from various departments and relevant experts via questionnaires, converting qualitative judgments into quantifiable data to establish a baseline for risk impact analysis.

Subsequently, for the aggregated assessment results of the 16 climate risk factors, Z-score standardization was applied during data processing to eliminate unit and scale disparities across different survey items. This ensured that all risk factors could be evaluated on a consistent measurement scale, thereby identifying their relative importance and management priorities.

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	0.71	0.64	High
2	Strengthened Emission Reporting Obligations		0.91	-2.05	Medium
3	Product Service Requirements and Regulations		0.32	0.64	High
4	Litigation Risk		-1.83	0.46	Medium
5	Low-Carbon Product Substitution Issues		-0.27	0.28	Medium
6	New Technology Investment Failure		-0.46	0.46	Medium
7	Low-Carbon Technology Transition Costs		0.91	-1.87	Medium
8	Changes in Customer Behavior		0.71	0.82	High
9	Market Information Uncertainty		0.71	0.28	High
10	Raw Material Price Increase		1.88	1.36	High
11	Shifts in Consumer Preferences		0.71	0.28	High
12	Industry Stigmatization		-1.25	0.64	Medium
13	Increased Stakeholder Attention and Negative Feedback		-0.66	0.46	Medium
14	Extreme Changes in Climate Patterns		-0.46	-0.08	Low
15	Rising Average Temperatures		-0.86	-1.16	Low
16	Sea Level Rise		-1.05	-1.16	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
Resource Efficiency	Driven by net-zero trends, manufacturing requirements to "reduce unit energy consumption, improve yield rates, and minimize raw material waste and scrap" will progressively escalate. Concurrently, customers and the market are placing greater scrutiny on suppliers' process efficiency and carbon reduction performance. For Copartner Technology, enhancing material utilization and production efficiency through process optimization, equipment upgrades, or reinforced management mechanisms will help lower operating costs and enhance delivery reliability, thereby forging a competitive advantage.	During opportunity identification, the Company focuses on evaluating the impact of enhanced resource efficiency on cost structures and operational resilience—spanning dimensions such as raw material consumption, scrap and rework, capacity utilization, process energy consumption, and production scheduling. Relevant improvement pathways are integrated into annual management reviews and investment evaluations to serve as a foundation for subsequent resource allocation and optimization measures.
Energy Source	As policy mandates and market expectations for low-carbon supply chains rise, corporate energy sourcing (such as renewable energy adoption, the share of low-carbon electricity, and power management) is increasingly becoming a critical criterion for customers evaluating suppliers. For Copartner Technology, progressively increasing low-carbon energy adoption or strengthening energy management will not only mitigate carbon costs and compliance risks, but also bolster sustainability trust and customer stickiness with international clients.	In its opportunity assessment, the Company evaluates energy sourcing opportunities in tandem with operating costs, carbon emission management, and customer demands. This encompasses the feasibility of adjusting the power consumption mix, the associated impacts on costs and risks, and the supporting benefits for external disclosures and customer audits, serving as a basis for evaluating energy management strategies and medium- to long-term investment directions.

Products and Services	Under a low-carbon transition scenario, market demand for products featuring high performance, low loss, lightweight design, and material compliance will continue to expand—particularly across telecommunications, data centers, and automotive electronics, where trends toward higher reliability and upgraded specifications are prominent. For Copartner Technology, aligning with customer expectations regarding low-carbon design, material transparency, and supply chain compliance—while continuously advancing in Active Optical Cables (AOC), automotive wire harnesses, and related high-value-added cable applications—will enhance product differentiation and market competitiveness, driving more resilient order momentum.	During opportunity identification, the Company comprehensively evaluates opportunities related to products and services alongside customer specifications, regulatory requirements, and industry trends. It examines their impact on R&D investments, product portfolio adjustments, supply chain management, and market expansion, establishing a guiding framework for prioritizing new product development and designing solution-oriented services.

5.2.4 Climate Risk Indicators and Targets

The Company will adhere to the timeline established by regulatory authorities to continuously advance greenhouse gas (GHG) reduction initiatives in response to the risks and challenges posed by climate change. The Company has formulated medium- and long-term reduction pathways, aiming to achieve a 6% reduction in corporate GHG emissions by 2030 compared to the base year, with achieving net-zero emissions by 2050 as its long-term target. To progressively advance toward these goals, the Company will systematically phase out and upgrade energy-intensive equipment while adopting energy-efficient facilities and management measures to enhance energy utilization efficiency and lower annual greenhouse gas emissions.

In addition to the continuous disclosure of Scope 1 and Scope 2 emissions, the Company conducted its initial inventory and estimation of Scope 3 emissions in 2025, integrating it into subsequent carbon management and decarbonization action plans as an essential foundation for refining carbon management boundaries and strengthening decarbonization collaboration across the supply chain.

The total absolute Scope 1, Scope 2, and Scope 3 greenhouse gas emissions generated by the Company during the 2025 reporting period

Table of Absolute Total Greenhouse Gas Emissions

Emission Category	Emission Item	Subtotal (tCO_2e)	Total Emissions by Scope (tCO_2e)
Scope 1	Stationary	0.0000	20.0694
	Mobile	19.5796	
	Fugitive	0.4898	
Scope 2	Purchased Electricity	52.4485	52.4485
Scope 3	Waste Generated in Operations	7.1865	117.599
	Fuel- and Energy-Related Activities	37.8942	

Unit:**tCO_2e**

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

Strategic Goal	Indicators				Baseline (2025)	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_2e	Quantitative	20.0694	20.0694	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	Annual greenhouse gas emissions decreased by approximately 1–2% compared to the previous year.
	Total Scope 2 GHG Emissions	Metric tons CO_2e	Quantitative	52.4485	52.4485	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	
	Total Scope 3 GHG Emissions	Metric tons CO_2e	Quantitative	45.0807	45.0807	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	
	Total Scope 1 & 2 & 3 GHG Emissions	Metric tons CO_2e	Quantitative	117.599	117.599	GHG Emission Reduction	Parent only company	Absolute Target	To 2050	

To achieve the long-term goals of its climate strategy, the Company systematically tracks evolving trends in climate-related risks and opportunities, establishing management metrics and execution pathways for each phase. In addition to strategic alignment, Copartner Technology places great emphasis on shaping organizational culture, driving company-wide participation in decarbonization initiatives through reinforced internal knowledge sharing and advocacy.

This approach—integrating strategic metrics with enterprise-wide execution—not only bolsters Copartner Technology's adaptive resilience to climate change, but also ensures the Company adheres to its established decarbonization roadmap, steadily fulfilling its net-zero commitments year by year to elevate long-term sustainable value.

Capital Allocation

While the Company has not yet explicitly integrated climate-related risks and opportunities into its capital allocation decision-making process, considerations such as energy efficiency, regulatory compliance, and operational resilience are already factored into planning for equipment replacement, operational improvements, and energy-saving initiatives. Moving forward, the Company will progressively enhance relevant evaluation mechanisms based on managerial requirements.

5.3 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.

5.3.1 Energy Management

In 2025, energy consumption across Copartner Technology and its operating facilities primarily comprised purchased electricity, fuel for company vehicles, and oil for production equipment, with all currently utilized energy sources classified as non-renewable. To progressively advance decarbonization management, the Company sets an annual greenhouse gas (GHG) emissions reduction target of 1%, serving as a foundation for continuous improvement and the achievement of medium- and long-term goals.

According to the 2025 inventory results, Scope 1 emissions were 20.0694 MT CO2e, accounting for 27.67% of combined Scope 1 and Scope 2 emissions; Scope 2 emissions were 52.4485 MT CO2e, representing 44.60%; and Scope 3 emissions were 45.0807 MT CO2e, accounting for 38.33%. Greenhouse gas emissions this year were calculated in accordance with GHG Protocol standards and the financial control approach. To enhance data accuracy and credibility, Copartner Technology engaged Live Sustainability Consulting Services to provide advisory support for its 2025 GHG inventory data, marking the Company's inaugural disclosure of Scope 3 emissions.

Looking forward, the Company will continue to refine and execute energy consumption management and emission reduction initiatives, steadily progressing toward its long-term sustainable development objectives.

Emission	2024	Percentage	2025	Percentage
Scope 1	64.1877 tCO2e	40.22%	20.0694 tCO2e	17.07%
Scope 2	95.4083 tCO2e	59.78%	52.4485 tCO2e	44.60%
Scope 3	0 tCO2e	0.00%	45.0807 tCO2e	38.33%
Total	159.596 tCO2e	100.00%	117.599 tCO2e	100.00%
Emission Intensity	0.725	N/A	0.425	N/A

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 CO_2, N_2O, CH_4, HFCs, PFCs, SF_6, and NF_3.
Note 4: Emission intensity is expressed in metric tons CO_2e per NT$10 million revenue. Copartner's standalone net revenue for 2024 was NT$2,200.42 million; for 2025, NT$2,764.29 million;
Note 5: Scope 3 emissions were not inventoried in 2024.

Energy Type	2025		
	Usage	Unit: GJ (Gigajoules)	Portion
Gasoline	7,976.4830 L	253.1722	37.63%
Diesel	587.8540 L	21.2409	3.16%
Purchased Electricity	110,650.7655 kWh	398.3428	59.21%
Renewable Electricity	0.0000 kWh	0.0000	0.00%
Total	N/A	672.7559	100%

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 tCO_2e. This value reflects a developed economy scenario and serves as a key reference for driving low-carbon transformation and resource allocation decisions.

5.3.2 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.
The disclosure boundary for this water consumption data encompasses the office building of Copartner Technology's headquarters, covering routine office and general domestic water usage at this facility. In 2025, the Company's total water consumption was recorded at 1.33 million liters (megaliters), which will serve as the baseline for the subsequent ten-year target of an "annual average reduction of 0.5%."
The Company is committed to continuously allocating resources to advance innovative water conservation initiatives and dynamically refining management targets, actively and responsibly addressing water-related risks to create long-term value for stakeholders that balances environmental benefits with operational stability.

Categories of Water Sources	2024	2025
Water Intake	1.42	1.33
Water Withdrawal	1.42	1.33
Water Consumption	0.00	0.00

Unit: million liters

5.3.3 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 2025**	**Unit**
General Waste		Incineration	21.1369	metric tons
Industrial Waste	**Non-hazardous (recyclable)**	-	-	metric tons
	Non-hazardous (non-recyclable)	-	-	metric tons
	Hazardous Waste	-	0.00	metric tons

5.3.4 Disclosure of Non-Compliance with Environmental Laws and Regulations

In 2025, environmental management operations across Copartner Technology's operating sites complied with all relevant laws and regulations. During the reporting period, no incidents of non-compliance with environmental laws and regulations occurred, nor were any sanctions or penalties imposed by regulatory authorities; consequently, environmental fines and penalties for the year totaled NT$0.

6. Employee Relations

6.1 Human Rights Declaration

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.

The Human Resources Department is the designated responsible unit for the Company's human rights protection policy.

Human Rights Protection Policy and Management Measures

Fair Employment and Equal Treatment

In compliance with the *Employment Service Act* and the *Gender Equality in Employment Act*, the Company ensures that its recruitment and hiring procedures are fair and transparent. The Company strictly prohibits any discrimination based on race, gender, religion, age, marital status, sexual orientation, nationality, or physical or mental disability, ensuring that all employees enjoy equal opportunities for professional growth and development.

Friendly Workplace and Occupational Safety

Safe Working Environment: The Company conducts periodic workplace environment assessments and implements corrective improvements to mitigate occupational hazards and safeguard employee safety.

Health Care & Well-Being: Comprehensive annual health examinations are provided to all employees, accompanied by regular health promotion and workplace wellness communications. Additionally, on-site occupational nursing personnel deliver regular consultations and personalized preventive healthcare guidance to enhance wellness awareness.

Leave Entitlements Beyond Compliance: The Company encourages work-life balance by providing leave benefits superior to statutory requirements (including fully paid personal leave and birthday leave) to support employees' physical and mental well-being.

Occupational Safety Training: The Company regularly organizes workplace emergency response drills, including self-defense firefighting team exercises, to bolster emergency preparedness and workplace safety consciousness.

Prohibition of Forced Labor and Child Labor

Prohibition of Forced Labor: All employment is strictly voluntary. The Company strictly forbids any restriction of personal freedom, coercive practices, or forced labor through threats, violence, or unlawful means.

Prohibition of Child Labor: In accordance with international standards and applicable labor regulations, the employment of child labor is strictly prohibited, enforced through mandatory age verification controls during recruitment.

Human Rights Policy Advocacy and Education

New Employee Orientation: Human rights policies and protection frameworks are integrated into onboarding curricula to ensure new hires fully understand corporate commitments and operational guidelines.

Workforce-Wide Training: The Company actively delivers training on workplace violence prevention, anti-bullying, and anti-harassment to foster an inclusive, respectful, and supportive organizational culture.

Legal Compliance and Corporate Responsibility

Lawful Operations: Operational activities strictly adhere to applicable local labor regulations and comply with international anti-human trafficking and anti-slavery standards.

Employee Rights Protection: The Company enforces reasonable working hours and rest periods, provides safe and healthy working conditions, and ensures that all employment terms conform to local statutory requirements and international human rights conventions.

6.2 Employee Profile

6.2.1 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, 2025, the total number of regular employees at the Company was 60. The overall workforce structure demonstrated a relatively balanced gender distribution alongside diversity across age brackets and educational backgrounds. Compared to the end of 2024, the total headcount remained unchanged at 60, maintaining workforce scale stability.

In terms of gender composition, male and female employees accounted for 53.33% and 46.67%, respectively, maintaining a well-balanced ratio for two consecutive years. This reflects the Company's ongoing adherence to fair, transparent, and diverse employment principles throughout recruitment and hiring processes.

The Company will continue to track demographic trends, dynamically review human resource policies and workplace-friendly initiatives on a rolling basis, and deepen a culture of diversity and inclusion (D&I). By empowering employees of diverse backgrounds and genders to excel across various functions and seniority levels, the Company aims to reinforce organizational resilience and long-term competitiveness through a sound talent strategy.

2025 Managerial Gender Ratio and Age Distribution

	Male Managers	Female Managers	Male Manager Ratio (%)	Female Manager Ratio (%)	Total Managers
Managerial	26	12	68.42 %	31.58 %	38

Copartner Technology is dedicated to fostering a diverse, inclusive, and equitable workplace culture, ensuring that no employee is constrained by gender, age, or personal background, and that all individuals are empowered to realize their full potential under equal systems and resources. We believe that gender equality is not only an integral aspect of corporate social responsibility, but also enhances teamwork and decision-making quality, further driving innovation and overall organizational effectiveness.

To realize gender equity, Copartner Technology continuously supports women's workplace participation and career development through institutionalized policies and management measures, ensuring that all employees receive fair, consistent treatment and evaluation standards across working conditions, promotion opportunities, and compensation.

Workers Who Are Not Employees

As of 2025, all operational activities of Copartner Technology were carried out by directly employed, regular personnel, without the utilization of dispatched labor, outsourced staff, contracted workers, or other forms of non-employee workforce.

Daily operations, workforce allocation, and project execution are fully handled by internal teams in accordance with defined roles and responsibilities; current organizational structures and management systems do not involve non-employee labor. As of the end of the reporting year, Copartner Technology engaged zero non-employee workers; consequently, disclosures regarding non-employee headcount, proportions, or year-over-year fluctuations are not applicable.

Employee Gender and Age Distribution Chart

Type	Total		Type	Total	
	Male	Female		Male	Female
Senior Management (Assistant Manager level and above)	26	12	Age<=30	2	1
Middle Management (Section Manager level)	2	5	Age30-50	17	15
General Staff	4	11	Age>=50	13	12
Total	32	28	Total	32	28
Permanent Employees (Note1)	31	28	Indigenous Identity	0	0
Temporary Employees (Note2)	1	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).

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

2025	Male employee	Female employee
Number	32	28
Portion	53.33	46.67
Non-R.O.C. Nationality	3	0

6.2.2 Analysis of New Hire and Turnover Rates

New Employees and Departed Employees structure in 2024

Gender	Age	New Employees				Departed Employees			
		Number	Percentage of Total Employees (%)		Percentage of Total New Hires (%)	Number	Percentage of Total Employees (%)		Percentage of Total New Hires (%)
Male	Under 30	0	0	0	0	1	1.67	8.33	71.43
	30-50	0	0			3	5		
	Above 50	0	0			1	1.67		
Female	Under 30	1	1.67	3.33	100	0	0	3.33	28.57
	30-50	1	1.67			2	3.33		
	Above 50	0	0			0	0		
Total		2	3.33		100	7	11.67		100

New Employees and Departed Employees structure in 2025

Gender	Age	New Employees				Departed Employees			
		Number	Percentage of Total Employees (%)		Percentage of Total New Hires (%)	Number	Percentage of Total Employees (%)		Percentage of Total New Hires (%)
Male	Under 30	1	1.67	10	54.55	1	1.67	11.67	58.33
	30-50	1	1.67			2	3.33		
	Above 50	4	6.67			4	6.67		
Female	Under 30	2	3.33	8.33	45.45	1	1.67	8.33	41.67
	30-50	3	5			3	5		
	Above 50	0	0			1	1.67		
Total		11	18.33		100	12	20		100

Copartner Technology believes that stable talent with strong growth potential serves as the essential foundation supporting operational quality and long-term corporate development. Adhering to principles of openness, transparency, and fairness in recruitment, the Company attracts highly competent and dedicated talent through diverse channels, including online job banks, open recruitment platforms, employee referral programs, and industry-academia partnerships.
Throughout the recruitment and hiring processes, Copartner Technology upholds the spirit of equal opportunity and diversity and inclusion (D&I), prohibiting any discrimination based on gender, age, nationality, religious beliefs, physical or mental conditions, or any other legally protected status. Hiring decisions are evaluated strictly on professional competence, job suitability, and collaborative teamwork.

In 2025, Copartner Technology recruited a total of 11 new hires, comprising 6 males (10.00%) and 5 females (8.33%). Compared to the 2 new hires in 2024, new recruitment numbers demonstrated significant growth (an increase of 9 individuals).
In 2025, total employee departures stood at 12 individuals, comprising 7 males (11.67%) and 5 females (8.33%), resulting in an overall annual turnover rate of 20.00%. Compared to 2024 (7 departures; 11.67% turnover rate), the turnover rate in 2025 trended upward (an increase of 8.33 percentage points). This increase in turnover was primarily attributed to factors such as employees' personal life planning, career development, and workforce structural adjustments; the company will continue to leverage exit interviews to understand the underlying causes and optimize employee retention measures. Overall, Copartner Technology's workforce structure remained relatively stable, reflecting the steady establishment of consistent and sustainable mechanisms across recruitment, talent development, and retention, laying a solid groundwork for subsequent operational expansion and organizational growth.

In terms of retention management, Copartner Technology centers its strategy on "stable development, transparent systems, and fair rewards." The Company provides market-competitive compensation and benefits, clearly defined performance evaluation frameworks, and transparent career advancement pathways. Furthermore, through continuous training, structured internal communication, and proactive managerial care mechanisms, the Company strengthens employees' sense of belonging and organizational identity.

Simultaneously, the Company places great value on employee feedback and practical needs, maintaining regular one-on-one reviews and structured exit interview mechanisms to serve as vital reference points for evaluating management systems, identifying operational risks, and continuously optimizing the workplace environment.

6.2.3 Employee Training and Development

Outstanding talent is the cornerstone of Copartner's sustainable growth and technological innovation. The Company is committed to fostering a supportive, growth-oriented work environment through strategic talent acquisition and retention initiatives, striving to become an employer of choice for industry professionals. Beyond attracting skilled talent with innovative expertise, Copartner is dedicated to providing comprehensive resources to empower long-term employee career development.

The Company prioritizes continuous learning and competency enhancement through structured institutional frameworks. A dedicated Employee Welfare Committee has been established to administer a wide spectrum of benefits—including continuing education stipends and travel subsidies—ensuring the effective delivery of employee care programs. Additionally, employees are actively encouraged and sponsored to attend external professional seminars and certifications to elevate their specialized competencies.

Copartner's talent development framework emphasizes continuous upskilling, empowering employees to optimize operational efficiency, ensure quality excellence, and maintain a competitive edge in the market. To support seamless talent onboarding, the Company provides comprehensive orientation and training programs for new hires, accelerating workplace integration and productivity. Furthermore, Copartner conducts annual company-wide training programs alongside specialized external coursework, systematically cultivating high-caliber talent across all operational domains.

2025 Employee Training

No.	Course	Description	Hours
1	Introductory Workshop for Labor-Management Conference Representatives	Operation of Labor-Management Conferences, Common Dispute Types, and Case Analysis of Wage and Working Hour Regulations Under the *Labor Standards Act*	6
2	Introductory Workshop for Labor-Management Conference Representatives	Operation of Labor-Management Conferences, Common Dispute Types, and Case Analysis of Wage and Working Hour Regulations Under the *Labor Standards Act*	6
3	Taipei Corporate Governance Forum	Continuing Education Requirements for Corporate Governance Officers	6

4	Briefing on IFRS 18: Presentation and Disclosure in Financial Statements	Taiwan Stock Exchange (TWSE) Regulatory & Compliance Briefing for Listed Companies	4
5	Recent Amendments and Practical Applications of International Financial Reporting Standards (IFRS)	Continuing Professional Education (CPE) Requirements for Chief Accounting Officers	6
6	Development Trends in Mainland China's Economic, Fiscal, and Tax Environment and Countermeasures for Taiwanese Enterprises	Continuing Professional Education (CPE) Requirements for Chief Accounting Officers	6
7	Practical Insights and Countermeasures for Insider Trading and Financial Statement Misstatements	Continuing Education Requirements for Corporate Governance Officers	6
8	Corporate Governance Evaluation Briefing	Corporate Governance Evaluation for TWSE/TPEx-Listed Companies	3
9	Net-Zero Emissions Workshop	Key Guidelines and Essentials for Sustainable Net-Zero Emissions	3
10	Legal Compliance Briefing on Insider Equity Trading	Training Course on Insider Equity Trading Compliance	3
11	Operational & Regulatory Briefing for Listed Companies	Operational and Regulatory Briefing for TWSE/TPEx-Listed Companies	3
12	CIO Value Academy – Session 1: IT Infrastructure	The Landscape of AI-Empowered Next-Generation Data Centers	8
13	CIO Value Academy – Session 3: AI & Data	Themed "Cross-Disciplinary AI Applications and Data Governance Strategies"	8
14	Manufacturing CIO Forum	The AI Wave Driving Manufacturing Transformation: Exploring Impacts, Challenges, and Countermeasures for Taiwan's Manufacturing Sector in the Trump 2.0 Era	8
15	2025 Conference: Taiwan CISO / Cybersecurity Leaders Sharing Session	RSA Conference 2025 (USA) – Themed "Many Voices. One Community," Focusing on Key Issues Including AI, Identity Security, and Public-Private Collaborative Defense, Gathering Global Cybersecurity Leaders and Practical Insights	8
16	Cybersecurity Solutions, Innovative Future: The Path to Corporate Cybersecurity Upgrades in 2025	Cybersecurity Solutions, Innovative Future: The Path to Corporate Cybersecurity Upgrades in 2025	3.5
17	CYBERSEC (Taiwan Cyber Security Summit)	CYBERSEC (Taiwan Cyber Security Summit)	7
18	Openfind Elite Summit	Openfind Elite Summit	4

19	Dayou & Quest Technology Event	Dayou & Quest Technology Event	4
20	Openfind Advanced Threat Protection × AI Intelligent Email Security Webinar	Openfind Advanced Threat Protection × AI Intelligent Email Security Webinar	1
21	"Management of Sustainability Information": Key Points of Internal Control & Internal Audit with Case Studies	Annual In-Service Continuing Training for Internal Auditors	6
22	Professional Ethics for Internal Auditors and Fraud Prevention Strategies: Insights from Breach of Trust and Irregular Business Transaction Cases	Annual In-Service Continuing Training for Internal Auditors	6
23	Risk-Based Internal Audit Methodologies and Practical Applications	Internal Audit Professional Training Course	6
24	Prevention of Workplace Violence and Sexual Harassment Prevention	Internal Audit Professional Training Course	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	47.5	2	44	4	91.5	22.875
Middle Management	0	0	0	0	0	0	0
General Staff	1	12	2	24	3	36	12

6.2.4 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 Technology is committed to attracting and retaining top-tier talent. In 2025, the Company continued to reinforce corporate competitiveness through the following strategic pillars:

- ✓ **Competitive Compensation and Benefits:** Timely reviews of compensation structures aligned with market benchmarks and operational performance, offering performance bonuses, annual salary adjustments, employee remuneration (profit sharing), and festival bonuses.
- ✓ **Incentivizing Talent Retention:** Establishing seniority recognition awards and key talent retention initiatives to acknowledge long-term commitment and professional contributions, thereby strengthening retention stability and institutional knowledge transfer.
- ✓ **Optimizing Workplace Environment and Care Mechanisms:** Providing travel allowances, fully paid personal and sick leave, birthday leave, and comprehensive benefit programs, while actively promoting health and workplace-friendly initiatives to enhance employee satisfaction and work-life balance.
- ✓ **Career Advancement Opportunities:** Offering diverse career pathways through internal promotions and job rotation mechanisms, empowering employees to build competencies, expand functional skill sets, and enrich their professional experience within the organization.

Recruitment Channels and Process

Copartner Technology primarily sources talent through 104 Job Bank, open recruitment platforms, and internal employee referrals, applying a consistent and transparent selection process to ensure candidates align with both job requirements and organizational culture:

1. **Resume Screening:** Initial screening conducted by Human Resources to verify candidates' background, experience, and qualification alignment with role specifications.

2. **Preliminary Interview:** Conducted by hiring managers to assess professional competencies, suitability, technical skills, work style, and collaborative attributes.
3. **Secondary / Final Interview:** Conducted by senior executives for comprehensive evaluation, confirming employment terms and collaboration expectations based on operational needs.
4. **Offer and Onboarding:** Formalizing employment agreements and onboarding documentation, followed by structured orientation guidance and mentoring to facilitate seamless integration into the workplace.

Career Development and Growth

To support employees' long-term development, Copartner Technology continuously provides multifaceted growth resources—including internal and external training programs, cross-functional learning opportunities, job rotations, and promotion pathways—enabling employees to advance their professional capabilities, managerial competence, and cross-domain collaboration.

Simultaneously, the Company encourages self-directed learning and professional development, sponsoring external continuing education and specialized coursework tailored to job requirements. This enables employees to cultivate transferable competencies, elevate their professional competitiveness, and align individual career aspirations with the Company's operational growth.

Future Outlook

Copartner Technology will continue to review and refine its talent strategies across the three dimensions of "Attract, Develop, and Retain," enhancing employees' sense of belonging and organizational engagement, ensuring the steady growth of core talent, and attracting top-tier professionals to join the team.

We remain committed to delivering fair, consistent, and market-competitive compensation and benefit packages while deepening workplace health management, friendly workplace initiatives, and diverse learning resources to foster a supportive growth environment. Furthermore, Copartner Technology will proactively fulfill its corporate social responsibility, continuously strengthen its employer brand and talent management maturity, reinforce long-term corporate competitiveness and organizational resilience, and progress steadily toward sustainable operations.

6.3 Employee Benefits

6.3.1 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.

Compensation System

Copartner Technology embraces the principle of shared success, conducting timely salary adjustments and incentive distributions based on individual performance evaluations and annual corporate operating results. The Company has established a structured compensation framework comprising base salary, year-end bonuses, and performance incentives, balancing internal equity with external market competitiveness. Compensation is directly tied to individual contributions and performance, motivating employees to achieve excellence and grow alongside the Company.

In 2025, Copartner Technology utilized structured compensation governance mechanisms to periodically review the fairness and competitiveness of its remuneration system, ensuring that pay policies align closely with business performance and long-term sustainability goals. Compensation decisions are strictly based on professional competencies, job performance, scope of duties, and levels of responsibility, free from any discrimination based on gender, age, race, religion, disability, marital status, or other non-job-related factors—upholding the principles of equal pay for equal work and fair treatment. Furthermore, all wage levels meet or exceed statutory minimum wage requirements established by labor laws, safeguarding employee livelihoods and workplace rights.

Copartner Technology's total rewards framework encompasses base salary, performance incentives, employee profit sharing, and comprehensive welfare initiatives. Additionally, the Company' s Employee Welfare Committee provides diverse benefits, including group insurance, marriage, bereavement, and childbirth allowances, holiday gifts or bonuses, travel subsidies, and employee social activities—supporting staff in balancing professional commitments with personal well-being.

For entry-level recruitment, the Company consistently ensures starting salaries exceed the statutory minimum wage, establishing equitable compensation structures tailored to job functions and competency requirements. For the reporting year, the starting wage for entry-level personnel stood at approximately 1.18 times the statutory minimum wage, while the ratio of the highest individual compensation to the workforce median compensation remained within a reasonable range. This demonstrates the Company's balanced approach to driving performance incentives while maintaining internal equity, steadily advancing a transparent, equitable, and market-competitive compensation framework.

2025 Ratio of Entry-Level Wage to Statutory Minimum Wage

Information on Full-Time Employees Not in Managerial Positions						
Total Employee Salary（NT$ thousand）	Number of Employees – Annual Average（Persons）	Employee Salary – Average（NT$ thousand / person）		Employee Salary – Median（NT$ thousand / person）		Earnings Per Share（NT$ / share）
		2025	2024	2025 年	2024	
33,328,200	34	980,241	890,352	896,947	800,341	-1.18

2025 *Annual Total Compensation Ratio*

$$\frac{\textit{Annual total compensation of the highest} - \textit{paid individual in the organization}}{\textit{Median of the annual total compensation of all employees (excluding the highest} - \textit{paid individual)}} = 192.41\%$$

2025 *Annual Total Compensation Change Ratio*

$$\frac{\textit{Percentage increase in annual total compensation of the highest} - \textit{paid individual}}{\textit{Median percentage increase in the annual total compensation of all employees (excluding the highest} - \textit{paid individual)}} = 6.68\%$$

Standard Process for Remuneration Determination

In planning its remuneration system, Copartner Technology places strong emphasis on balancing internal equity, market competitiveness, and long-term development. The Company aims to ensure that employee contributions are fairly recognized and closely aligned with its overarching human resource strategies. Remuneration levels are not determined by a single isolated factor, but through multifaceted evaluations and prudent internal deliberations, establishing a consistent, transparent, and structured framework that serves as a cornerstone for talent attraction, retention, and motivation.

At the functional level, the Company begins with comprehensive job analysis to delineate the core duties, scope of responsibilities, and required professional competencies for each position. It further conducts job evaluations to determine the relative organizational value and impact of different roles, establishing a key benchmark for salary positioning and grade structure design. Additionally, Copartner Technology periodically references external compensation surveys—collecting market data across comparable industries and job functions while factoring in geographic disparities, industrial characteristics, and corporate scale—to ensure its compensation structure maintains robust market competitiveness.

Regarding compensation structure design, Copartner Technology establishes rational salary bands based on job evaluation outcomes and market benchmarks, mapping each position into corresponding salary grades to enable standardized management. Within this framework, individual factors—such as professional background, work experience, and actual performance outcomes—are incorporated to make reasonable adjustments. This ensures that while overall

consistency and equity are preserved, individual contributions are appropriately rewarded.

To reinforce internal equity, Copartner Technology routinely reviews salary distribution across identical job levels and comparable positions to prevent unwarranted gaps resulting from historical or systemic factors, ensuring the concrete implementation of the principles of equal pay for equal work and fair treatment.

Remuneration proposals are consolidated and preliminarily formulated by the Human Resources department, submitted to executive management for review, and formally approved in accordance with internal corporate governance and authorization procedures.

Following formal approval, direct supervisors or HR personnel communicate with employees to explain compensation structures, adjustment rationales, and relevant details, directly addressing inquiries to enhance policy transparency and mutual understanding. Furthermore, through routine annual review mechanisms, the Company reassesses and adjusts compensation policies in a timely manner based on market wage fluctuations, corporate operating conditions, and overall performance results, ensuring continuous adaptation to internal and external dynamics.

In terms of incentive systems, Copartner Technology allocates employee remuneration (profit sharing) when distributable earnings are available, in accordance with annual operating results and the Company's Articles of Incorporation. This is executed while maintaining reasonable remuneration for directors, linking business performance directly to shared employee outcomes and reinforcing incentive effectiveness.

Employee performance evaluations are administered annually. The Human Resources department consolidates prior-year appraisal data and conducts multi-tiered preliminary and secondary departmental reviews, providing an essential basis for salary adjustments, bonus and incentive distributions, and career development planning.

Welfare System

Copartner Technology believes that a comprehensive employee benefits system is not merely an expression of employee care, but a vital foundation that supports dedicated engagement and long-term professional development with peace of mind. Centering on a "people-oriented" philosophy, the Company designs multifaceted and flexible welfare initiatives spanning work-life balance, healthcare, family support, and team cohesion to cater to individual needs across different career stages.

The Company established its Employee Welfare Committee on January 1, 2005, appropriating welfare funds on a monthly basis and regularly organizing employee welfare activities. Detailed welfare plans and budget allocations are formulated annually to ensure that all programs and measures are steadily advanced and effectively executed.

Through institutionalized benefits design and the sustained operation of the Employee Welfare Committee, Copartner Technology strives to enhance employees' well-being and sense of belonging while maintaining operational soundness. By fostering a friendly, secure, and cohesive workplace environment, the Company aims to grow alongside its workforce and advance toward its long-term sustainable business goals.

- 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 2025

Item	2025	
	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

6.3.2 Post-Employment Benefit Plans

Post-employment benefit plans are a vital institutional mechanism through which the Company safeguards employees' post-retirement livelihood, designed to assist employees in maintaining essential quality of life and financial security upon transitioning out of the workforce. To fulfill its long-term commitment to employees, the Company has established a sound retirement pension framework in full compliance with statutory regulations, ensuring the stability and transparency of fund management through institutionalized contribution and governance mechanisms. Beyond protecting retirement entitlements, this system reflects the Company's dedication to long-term employee well-being, further reinforcing mutual trust and organizational cohesion.

In accordance with Taiwan's Labor Standards Act and Labor Pension Act, the Company has established a dual retirement mechanism encompassing both the Defined Benefit (Old) and Defined Contribution (New) schemes, outlined as follows:

1. Defined Benefit Plan (Old Pension Scheme)
   The Defined Benefit Plan applies to employees who were onboarded prior to July 1, 2005, and elected to remain under the old scheme, as well as those who transitioned to the new scheme while retaining their prior accrued service seniority. The Company contributes 2% of total monthly wages to the pension reserve fund deposited in a dedicated account managed by the Pension Reserve Fund Supervisory Committee at the Bank of Taiwan, serving as a reserve for future pension obligations.
2. Defined Contribution Plan (New Pension Scheme)
   The Defined Contribution Plan applies to employees who commenced employment on or after July 1, 2005. In compliance with statutory requirements, the Company contributes not less than 6% of each employee's monthly wage into individual pension accounts established at the Bureau of Labor Insurance, handling routine reporting and remittances accordingly.

In 2025, total pension expenses recognized by the Company across both defined benefit and defined contribution plans amounted to NT$2,834 thousand. As of December 31, 2025, cumulative pension fund contributions deposited into the designated Bank of Taiwan account under the defined benefit scheme totaled NT$17,844 thousand. The Company expects to contribute NT$197 thousand to the defined benefit pension plan in the subsequent fiscal year to maintain fund solvency and disbursement readiness.

Actual employee pension payments are calculated based on credited years of service and the average monthly wage during the six months immediately preceding retirement.
To ensure fund balances are sufficient to meet payout obligations for eligible retiring employees, the Company conducts an annual assessment of account balances against projected payout requirements at the end of each fiscal year. If a funding shortfall is identified, the deficit is fully funded before the end of March of the following year pursuant to regulatory requirements.
Furthermore, pension fund assets are centrally managed and invested by the Bureau of Labor Funds (Ministry of Labor) utilizing medium- to long-term investment strategies, accompanied by a statutory minimum return guarantee (stipulating that returns shall not fall below the local two-year time deposit interest rates of designated banks, with any shortfall made up by the National Treasury). Because the Company does not participate in the direct investment management or allocation of these funds, fair value categorization and detailed asset breakdown disclosures under financial reporting standards are not applicable.

6.4 Two-Way Communication Channels

6.4.1 Employee Communication

Copartner Technology believes that comprehensive protection of employee rights and seamless communication mechanisms are vital foundations for enhancing employee satisfaction, fostering organizational cohesion, and maintaining operational stability. Upholding management principles of fairness, equity, and transparency, the Company continuously fosters a safe and supportive work environment, providing rational, competitive compensation and benefits alongside clear career development pathways to support employees in working with peace of mind and achieving steady growth.

At the same time, Copartner Technology places great emphasis on two-way communication and timely responsiveness. The Company actively listens to and gathers employee feedback through diverse channels—such as regularly convened labor-management conferences, annual performance appraisals, and one-on-one review discussions. This ensures employees' perspectives are fully expressed, their needs are understood, and relevant matters are appropriately addressed with continuous improvement.

6.4.2 Collective Bargaining Agreements

As of the end of 2025, Copartner Technology had not established a labor union, nor had it entered into collective bargaining agreements with employee groups. The Company operates primarily through its established organizational governance structure and daily communication mechanisms; employee feedback is effectively conveyed through internal procedures and collaborative supervisory channels, and thus no formal labor union has been formed to date.

Nevertheless, the Company consistently respects and safeguards employees' statutory rights to freedom of association and collective bargaining under the law. Should employees organize a labor union or initiate collective bargaining in accordance with relevant regulations in the future, Copartner Technology will uphold an open and respectful attitude, fully cooperate in compliance with statutory requirements, and provide necessary support.

In the absence of collective bargaining agreements, Copartner Technology continues to build multifaceted, institutionalized labor-management communication and participation channels to maintain harmonious and stable industrial relations. The Company gathers employee feedback and addresses matters of concern through: Regular labor-management conferences, Supervisor-employee one-on-one meetings, Feedback and grievance channels and Periodic anonymous surveys or satisfaction questionnaires (as needed)

These initiatives ensure that communication remains accessible, responsive, and effective.

Furthermore, the Company formally integrates working hour management, leave policies, compensation and benefits, workplace safety, and employee rights protection into internal operational regulations and standard operating procedures, reviewing and refining them continuously to maintain a robust institutional

foundation for labor relations.
Looking forward, Copartner Technology will continue to adhere to labor laws and international human rights principles, dynamically reviewing its communication mechanisms in response to business operations and workforce demographic changes. By elevating transparency and the quality of employee engagement, the Company strives to cultivate a respectful, trusting, and reassuring workplace environment where employees can grow alongside the enterprise.

6.4.3 Employee Opinion Survey

To implement corporate governance and facilitate smooth labor-management communication, the Company completed the 2025 Employee Opinion Survey for all headquarters staff in March 2026, achieving an overall satisfaction score of 3.6 out of 5.0.
2025 Survey Implementation Overview

Item	Description
Target Group	All current employees
Methodology	Anonymous questionnaire
Coverage Rate	84.21 %
Frequency	Conducted annually
Survey Period	January 1 to December 31, 2025
Survey Dimensions	Compensation and Benefits, Work Environment, Career Development, Corporate Culture, and Sustainable Development."

Key Observations and Improvement Plans

Internal Appraisals, Salary Adjustments, and Performance Incentives (Score: 3.0):
Identified as a dimension requiring relative enhancement. To elevate incentive effectiveness, the Company will implement timely salary adjustments and review performance incentive mechanisms to ensure compensation remains market-competitive, thereby strengthening talent retention and supporting corporate sustainability.
Promotion Pathways and Career Development Opportunities (Score: 3.2):
The Company will continuously optimize internal promotion criteria and map out diversified development channels to meet the career planning needs of employees across various seniority levels and professional disciplines, fostering mutual growth between employees and the enterprise.

Future Business Outlook and Sustainable Development (Score: 3.3):

The Company will hold regular operational briefing sessions and utilize multifaceted communication channels to transparently disclose medium- and long-term developmental blueprints, reinforcing employees' identification with corporate vision and team cohesion.

Copartner Technology will incorporate the findings of this employee opinion survey and the corresponding action plans into its annual management reviews and human resources strategic planning. Through periodic tracking and rolling reviews, the Company will assess the tangible effectiveness of these improvement measures.

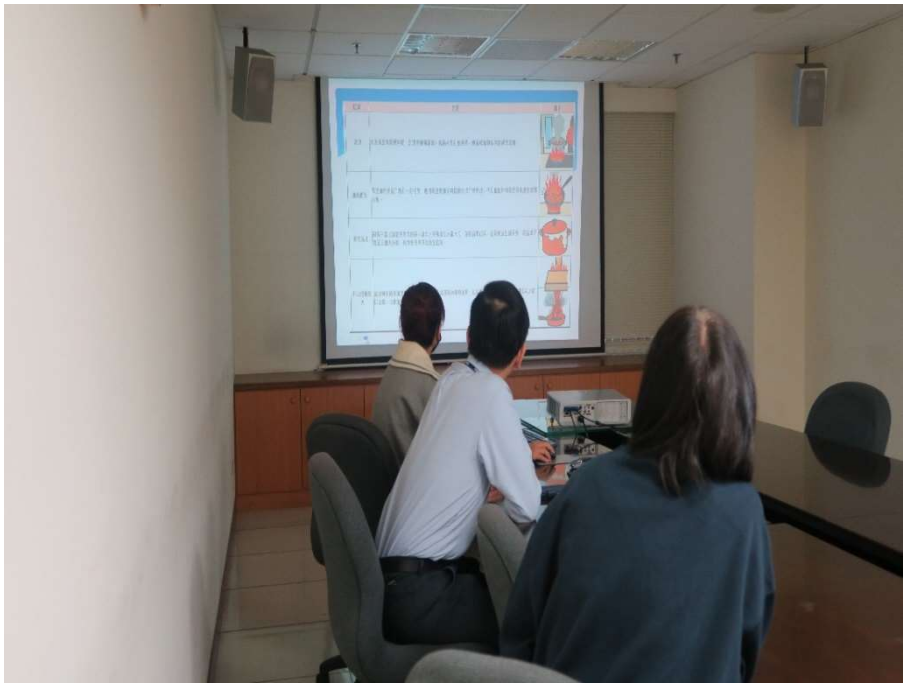
Moving forward, the Company will continue to utilize employee opinion surveys, communication meetings, and feedback mechanisms as essential reference points for adjusting management directions, ensuring continuous responsiveness to employee needs and creating a more attractive and supportive workplace environment.

6.5 Occupational Safety, Health, and Wellness

6.5.1 Occupational Health and Safety Management System

At Copartner Technology, we regard employee safety and health as a non-negotiable core responsibility of sustainable operations. To provide a safe, comfortable, and healthy work environment, the Company continuously implements occupational health and safety (OHS) management systems, conducting regular hazard identification and risk assessments tailored to operational characteristics and environmental conditions. Preventive and corrective measures are executed against potential risks to ensure all operations and working environments strictly conform to relevant statutory regulations and corporate governance standards. Simultaneously, Copartner Technology places great importance on cultivating a proactive safety culture, enhancing employees' hazard identification capabilities and self-protection awareness through education, training, and emergency response drills to mitigate incident risks and steadily progress toward the target of "Zero Accidents."

The Company continuously allocates resources to optimize the workplace environment and embeds occupational safety and employee health into daily management priorities, serving as a foundation for organizational stability and operational resilience. In 2025, Copartner Technology had a total headcount of 60 employees, with occupational health and safety training totaling 6 hours. The Company will continue to review training curricula and implementation effectiveness, reinforcing emergency preparedness and safety consciousness to ensure employees perform their duties with peace of mind.



Institutionalized Management

Copartner Technology convenes quarterly labor-management conferences (once every three months), leveraging institutionalized dialogue mechanisms to strengthen two-way communication and collaboration. Key occupational health and safety topics are integrated into meeting agendas—including operational risk identification, facility and environmental improvement requirements, education and drill scheduling, and employee-submitted OHS recommendations—serving as an essential basis for continuous policy refinement. Through post-meeting tracking and clearly defined accountability frameworks, the Company ensures that corrective action items are implemented effectively, establishing a closed-loop PDCA cycle of continuous improvement.

In 2025, zero occupational accidents occurred across the Company, demonstrating the effective operation of our OHS management systems and daily risk control measures, as well as the steady elevation of safety awareness and regulatory compliance among employees. Looking ahead, Copartner Technology will continue to prioritize employee safety and health by routinely reviewing and upgrading the workplace environment, enhancing training quality and emergency preparedness, and fostering deeper internal communication and employee participation. By entrenching a "Zero Accidents" culture while maintaining steady business operations, the Company aims to build a more secure, supportive, and resilient work environment, advancing toward shared growth and sustainable corporate development.

Facility and Safety Management

Copartner Technology maintains comprehensive access control mechanisms across its offices and operating facilities, including keycard access control, CCTV surveillance systems, and routine security patrols to safeguard personnel and physical assets. Concurrently, the Company routinely commissions accredited professional organizations to conduct building public safety inspections, completing required remediation measures and obtaining official compliance certification to ensure structural safety and full regulatory compliance. In terms of equipment and facility maintenance, Copartner Technology enforces standardized routine inspections and preventive maintenance protocols, regularly servicing firefighting systems, HVAC/air-conditioning equipment, drinking water systems, and other communal infrastructure to mitigate operational anomalies and environmental hazards while ensuring workplace comfort and safety. Additionally, to elevate emergency response capabilities, the Company conducts semi-annual self-defense firefighting team drills covering evacuation guidance, incident notification procedures, and initial-stage fire suppression exercises. Post-drill debriefs and evaluations are held to ensure swift and organized emergency responses, safeguarding the lives and safety of all employees.

Dates	Drill item	Drill Components
2025/5/27 2025/12/5	Fire Safety Drills	Fire extinguishing training Emergency reporting drills Evacuation guidance training Integrated emergency response drill

6.5.2 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.

Marriage, Childbearing, and Family Care Support

Copartner Technology values employee needs across different life stages and is committed to fostering a family-friendly workplace that supports marriage, childbearing, and caregiving. In accordance with relevant laws and regulations, the Company provides institutional support—including marriage leave, maternity leave, prenatal check-up leave, paternity and prenatal check-up accompaniment leave, parental leave without pay, and family care leave. Through human resources contact windows, application consultation and assistance are provided to empower employees to flexibly balance professional duties and family responsibilities based on their individual circumstances.

To alleviate employee stress and uncertainty during periods of marriage, childbearing, and caregiving, the Company encourages supervisors to assist colleagues with duty handovers and work arrangements—subject to operational needs—and to provide essential support and communication upon their return to facilitate a smooth reintegration into the work rhythm. Looking ahead, Copartner Technology will continuously review and optimize relevant support measures, enhancing family care resources and cultivating an inclusive workplace culture to elevate employee peace of mind and retention, thereby driving the long-term, stable development of the organization.

6.5.3 Labor Compliance Description and Implementation Status

Dispatched Workers: The Company currently has no partnered labor dispatch (labor outsourcing) contractors, nor does it employ any dispatched workers.

Expatriate Employees (Taiwanese Personnel): The Company places high value on the rights and interests of expatriate colleagues, regularly conducting internal surveys and compliance audits regarding the labor conditions of personnel stationed across various factory sites. All labor conditions (such as employment contracts, working hours, leave entitlements, social insurance, and various benefits) fully comply 100% with relevant cross-strait labor laws and regulations, actively safeguarding employees' legitimate labor rights.

7. 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.

7.1 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.

7.2 Social Welfare and Philanthropy

While pursuing business growth and sustainable development, Copartner Technology has consistently regarded giving back to society as an essential pillar of its corporate mission. We believe that corporate value is reflected not only in operational achievements, but also in taking concrete actions to respond to societal needs and generate lasting, positive impacts.

For Copartner Technology, "social welfare" is not merely one-off donations or sporadic event participation, but a continuous commitment anchored in long-term investment, employee engagement, and multi-stakeholder collaboration—striving to serve as a warm, dependable source of support across education, environmental stewardship, health, and care for underprivileged groups.

Upholding the philosophy of corporate social responsibility and sustainable development, Copartner Technology creates value for shareholders while actively investing in social welfare initiatives, encouraging employees to put compassion into daily practice through volunteer service and community participation. In recent years, the Company has organized and participated in diverse community engagement activities:

Environmental Volunteering: Serving as environmental volunteers at the Wugu Wetland Ecological Park, actively participating in habitat maintenance and ecological preservation.

Child Welfare Support: Visiting children’s residential homes to donate essential supplies and assist with facility maintenance, providing tangible support for children's daily care and developmental needs.

Inclusion & Employment Empowerment: Partnering with charitable organizations to invite visually impaired massage therapists to deliver on-site wellness services for employees—enhancing employee health care while supporting meaningful vocational opportunities, diversity, inclusion, and equal participation.

Additionally, the Company participated in the Mother's Day "Spreading Love" initiative, donating Mother's Day cakes to disadvantaged groups to extend festive care to underserved corners of society, bringing warmth and recognition to more families.

Through these initiatives, Copartner Technology has continually deepened its experience in community engagement, learning to address social needs through more targeted, enduring approaches. By collaborating with social welfare institutions, local community organizations, and our workforce, we expand our social impact and community connections.

Moving forward, Copartner Technology will continue to advance social welfare under the philosophy of "Shared Responsibility, Co-Creating Well-Being." We will reinforce philanthropic planning and resource integration, aligning corporate core capabilities with local community needs to develop sustainable, measurable community initiatives. We firmly believe that only by moving forward hand-in-hand with society can we foster a warmer, more inclusive, and hopeful future, allowing the value of corporate sustainability to flourish.

Below is an overview of our social welfare activities over the past two years:

2024 and 2025 Social Welfare Activity Days: Mount Guanyin Trail Cleanup

Looking ahead, Copartner Technology will continue to advance social welfare and local community engagement in a more systematic and sustainable manner, deepening its practical commitments across two primary directions:

1. Strengthening Environmental Protection Initiatives
   Planning and organizing environmental preservation activities—such as beach cleanups and mountain trail cleanups—to foster environmental awareness through hands-on employee participation. Through promotional campaigns and internal knowledge sharing, the Company strives to embed eco-friendly practices into daily life and workplace culture.
2. Deepening Philanthropic Investment and Community Care Services
   Encouraging employees to participate in community volunteering and charitable activities—such as supporting underprivileged groups and participating in regular blood drives—to demonstrate corporate care and social responsibility through tangible action. Additionally, in the event of unforeseen local emergencies or natural disasters (such as floods), the Company will provide essential relief support, including material supplies or monetary donations based on actual needs and resource availability, standing in solidarity with the community to overcome adversity.

7.3 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.	

8. Appendix

8.1 GRI Standards Index

Statement of Use: Copartner has disclosed information for the period from January 1 to December 31, 2025, in accordance with the GRI Universal Standards 2021.

GRI 1 Used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: None

GRI 2 General Disclosure			
Disclosure Topic Title		**Description of Report Content**	**Page**
2-1	Organizational details	1.1 Company Profile	6
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 Employees	3.1 Company Products	40
		3.3.2 Supplier Management	46
2-7	Employees	6.2.1 Employee Composition	91
2-8	Workers who are not employees	6.2.1 Employee Composition	91
2-9	Governance structure and composition	2.1.1 Financial Performance	12
		2.3.1 Audit Committee	27
		2.3.2 Compensation Committee	28
2-10	Nominating and selecting the highest governance body Organizational details	2.2.5 Director Nomination and Selection	24
2-11	Chair of the highest governance body	2.2.1 Board Composition	17
2-12	Role of the highest governance body in overseeing the management of impacts	5.2.1 Climate Change Governance	65
2-13	Delegation of responsibility for managing impacts	5.2.1 Climate Change Governance	65

GRI 2 General Disclosure			
Disclosure Topic Title		**Description of Report Content**	**Page**
2-14	Role of the highest governance body in sustainability reporting	5.2.1 Climate Change Governance	65
		3.4 Implementation of the promotion of sustainable development	48
2-15	Conflicts of interest	2.2.6 Avoidance of Conflicts of Interest	25
2-16	Communication of critical concerns	4.2 Stakeholder Communication and Response	50
2-17	Collective knowledge of the highest governance body	2.2.2 Board Training Status	19
2-18	Evaluation of the performance of the highest governance body	2.2.4 Board evaluation	21
2-19	Remuneration policies	2.2.7 Compensation Policy	26
2-20	Process to determine remuneration	2.3.2 Compensation Committee	28
2-21	Annual total compensation ratio	6.3.1 Compensation and Benefits	101
2-22	Statement on sustainable development strategy	3.4 Implementation of the promotion of sustainable development	48
2-23	Policy commitments	3.4 Implementation of the promotion of sustainable development	48
		6.1 Human Rights Declaration	89
2-24	Embedding policy commitments	3.4 Implementation of the promotion of sustainable development	48
		6.1 Human Rights Declaration	89
2-25	Processes to remediate negative impacts	2.4.4 Anti-Competitive Behavior	36
		2.5.3 Emergency Response Measures for Information Security Breaches	39
2-26	Mechanisms for seeking advice and raising concerns	2.4.3 Whistleblowing and Prevention	33
		6.4.1 Employee Communication	106
2-27	Compliance with laws and regulations	2.4.1 Regulatory Compliance and Ethical Business Practices	31
2-28	Membership associations	1.5 Membership in Industry Associations	11
2-29	Approach to stakeholder engagement	4.2 Stakeholder Communication and Response	50
2-30	Collective bargaining agreements	6.4.2 Collective Bargaining Agreements	106

GRI 3 Material Topic			
Disclosure Topic Title		**Description of Report Content**	**Page**
3-1	Process to determine material topics	4.3.1 Determination of Material Topics	40
3-2	List of material topics	4.3.2 List of Material Topics	54
3-3	Management of material topics	4.3.4 Material Topic Performance Indicators	59
201-1	Direct economic value generated and distributed	2.1.1 Financial Performance	12
201-2	Financial implications and other risks and opportunities due to climate change	5.2.2 Climate Change Strategy	65
201-3	Defined benefit plan obligations and other retirement plans	6.3.2 Post-Employment Benefit Plans	104
201-4	Financial assistance received from government	2.2.1 Board Composition	17
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.3.1 Compensation and Benefits	101
202-2	Proportion of senior management hired from the local community	6.2.1 Employee Composition	91
204-1	Proportion of spending on local suppliers	3.3.1 Value Chain	45
205-2	Communication and training about anti-corruption policies and procedures	2.4.2 Ethical Business Practices Training	32
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.4 Anti-Competitive Behavior	36
207-1	Approach to tax	2.1.2 Tax Policy	14
207-2	Tax governance, control, and risk management	2.1.3 Risk Management	15
302-1	Energy consumption within the organization	5.3.1 Energy Management	84
302-3	Energy intensity	5.3.1 Energy Management	84
302-4	Reduction of energy consumption	5.3.1 Energy Management	84
303-3	Water Withdrawal	5.3.2 Water Resource Management	86
303-4	Water Discharge	5.3.2 Water Resource Management	86
303-5	Water Consumption	5.3.2 Water Resource Management	86
305-1	Direct (Scope 1) GHG emissions	5.3.1 Energy Management	84
305-2	Energy indirect (Scope 2) GHG emissions	5.3.1 Energy Management	84
305-3	Other indirect (Scope 3) GHG emissions	5.3.1 Energy Management	84

GRI 3 Material Topic			
Disclosure Topic Title		**Description of Report Content**	**Page**
305-5	Reduction of GHG emissions	5.3.1 Energy Management	84
306-5	Waste directed to disposal	5.3.3 Waste Management	87
401-1	New employee hires and employee turnover	6.2.2 Analysis of New Hire and Turnover Rates	94
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.3.1 Compensation and Benefits	101
401-3	Parental leave	6.3.1 Compensation and Benefits	101
403-1	Occupational health and safety management system	6.5.1 Occupational Health and Safety Management System	108
403-2	Hazard identification, risk assessment, and incident investigation	6.5.1 Occupational Health and Safety Management System	108
403-3	Occupational health services	6.5.1 Occupational Health and Safety Management System	108
403-6	Promotion of worker health	6.5.2 Health Management	110
403-8	Workers covered by an occupational health and safety management system	6.5.1 Occupational Health and Safety Management System	108
405-1	Diversity of governance bodies and employees	6.2.1 Employee Composition	91
405-2	Ratio of basic salary and remuneration of women to men	6.3.1 Compensation and Benefits	101
406-1	Incidents of discrimination and corrective actions taken	6.1 Human Rights Declaration	89
408-1	Operations and suppliers at significant risk for incidents of child labor	6.1 Human Rights Declaration	89
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.1 Human Rights Declaration	89
411-1	Incidents of violations involving rights of indigenous peoples	6.1 Human Rights Declaration	89
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5.3 Emergency Response Measures for Information Security Breaches	39

8.2 SASB Index

Table1: Sustainability Disclosure Topics and Metrics

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	5.3.1 Energy Management	84
Hazardous Waste Management					
(1) Amount of hazardous waste generated (2) percentage recycled	Quantification	Metric tons (t), Percentage (%)	RT-EE-150a.1	5.3.3 Waste Management	87
(1) Number and aggregate quantity of reportable spills (2) quantity recovered	Quantification	Number, Kilograms (kg)	RT-EE-150a.2	5.3.3 Waste Management	87
Product Safety					
(1) Number of recalls issued (2) total units recalled	Quantification	Number	RT-EE-250a.1	3.2 Service Quality Management	44
Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantification	Reporting currency	RT-EE-250a.2	3.2 Service Quality Management	44
Product Lifecycle Management					
Percentage of products by revenue that contain IEC 62474 declarable substances	Discussion & Analysis	Not Applicable	RT-EE-410a.1	3.2 Service Quality Management	44
Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantification	Metric tons (t)	RT-EE-410a.2	3.2 Service Quality Management	44
Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantification	Reporting currency	RT-EE-410a.3	3.2 Service Quality Management	44
Materials Sourcing					
Description of the management of risks associated with the use of critical materials	Discussion & Analysis	Not Applicable	RT-EE-510a.1	3.2 Service Quality Management	44
Business Ethics					

Calculation Index	Type	Measurement Unit	No.	Corresponding GRI &	Page
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	2.4.1 Regulatory Compliance and Ethical Business Practices 2.4.4 Anti-Competitive Behavior	31
Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantification	Reporting currency	RT-EE-510a.2	2.4.1 Regulatory Compliance and Ethical Business Practices	31
Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantification	Reporting currency	RT-EE-510a.3	2.4.4 Anti-Competitive Behavior	36

Table2: Activity Indicator

Activity Indicator	Type	Measurement Unit	No.	Corresponding GRI &	Page
Production volume, categorized by product type	Quantification	Number	RT-EE-000.A	3.1 Company Products	40
Number of employees	Quantification	Number	RT-EE-000.B	6.2.1 Employee Composition	91

8.3 TCFD Index

Dimension	TCFD Recommended Disclosures	Chapter	Page
Governance	Board oversight of climate-related risks and opportunities	5.2.1 Climate Change Governance	65
	Management's role in assessing and managing climate-related risks and opportunities	5.2.1 Climate Change Governance	65
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	5.2.2 Climate Change Strategy	65
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	5.2.2 Climate Change Strategy	65
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario	5.2.2 Climate Change Strategy	65
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks	5.2.3 Climate Change Risk Management	79
	Describe the organization's processes for managing climate-related risks	5.2.3 Climate Change Risk Management	79
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	5.2.3 Climate Change Risk Management	79
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	5.2.4 Climate Risk Indicators and Targets	82
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks	5.2.4 Climate Risk Indicators and Targets	82
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	5.2.4 Climate Risk Indicators and Targets	82

8.4 Climate-related information for listed and over-the-counter companies Index

Dimension	Implementation status of Climate-related information	Chapter	Page
Governance	1. Describe the board of directors and management oversee and govern climate-related risks and opportunities through several mechanisms:	5.2.1 Climate Change Governance	65
Strategy	2. Describe how identified climate risks and opportunities impact the business, strategies, and finances of the company (short-term, medium-term, long-term).	5.2.2 Climate Change Strategy	65
	3. Describe the financial impact of extreme weather events and transition actions	5.2.2 Climate Change Strategy	65
	5. If using scenario analysis to assess resilience to climate change risks, it should describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts involved.	5.2.2 Climate Change Strategy	65
Risk Management	4. Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	5.2.3 Climate Change Risk Management	79
Metrics & Targets	6. If there is a transformation plan to address and manage climate-related risks, describe the content of the plan, as well as the indicators and objectives used to identify and manage physical risks and transition risks.	5.2.4 Climate Risk Indicators and Targets	82
	7. If using internal carbon pricing as a planning tool, the basis for price determination should be explained.	5.3.1 Energy Management	84
	8. If climate-related targets are set, the covered activities, scope of greenhouse gas emissions, planning timeframe, annual progress, etc., should be specified. If carbon offsetting or Renewable Energy Certificates (RECs) are used to achieve the targets, the source and quantity of offset carbon credits or the number of RECs should be explained.	5.2.4 Climate Risk Indicators and Targets	82
	9. Inventory and assurance of greenhouse gas emissions, along with reduction targets, strategies, and specific action plans	5.2.4 Climate Risk Indicators and Targets	82