



精元電腦股份有限公司
SUNREX TECHNOLOGY CORPORATION

2024永續報告書 Sustainability Report —

ESG

Publication Date: August 11 , 2025

Report Announcement Website: <https://www.sunrex.com.tw/en>

ESG Information Disclosure: <https://mops.twse.com.tw/>

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People-oriented

Sunrex Technology Corp has been operating for dozens of years, pursuing the manufacturing method of "People-Oriented and Ware Are For Conveying Truth".

To create products that are ergonomic and non-toxic and non-hazardous. In response to climate change, we will accompany the global economy to grow and thrive in a sustainable environment.

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CHAPTER 00

About This Report

- 0.1 Explanation of this Report
- 0.2 Words from the Operator
- 0.3 Sustainability Development Implementation and Progress



0.1 Explanation of this Report

The relevant information regarding the preparation of the 2024 Sustainability Report (hereinafter referred to as "Report") by Sunrex Technology Corporation (hereinafter referred to as "Sunrex" or "Company") is as follows:



PURPOSE

The main purpose of this report is to disclose the Company's goals towards sustainable development, as well as our commitments, strategies, and performance in the areas of Environment, Social, and Governance (ESG) over the past year. Through this report, we hope to report in detail on our practices and achievements in promoting sustainable development to all stakeholders who have long been interested in Sunrex. We also hope that all of Sunrex's stakeholders will offer their corrections, and we will accept the corrective comments from all sectors so that Sunrex can continue to operate and grow sustainably.



REFERENCE

This report is based on the GRI Standards published by the Global Reporting Initiative (GRI) and adopts the Core disclosure principles and the TWSE's Code of Conduct for the Preparation and Filing of Sustainability Reports by Listed Companies as its main framework. We also refer to the United Nations 2030 Sustainable Development Goals (SDGs), the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD). Disclosures (TCFD), the Company's strategies, goals, measures and performance indicators related to major themes are disclosed.



REPORTING SCOPE AND BOUNDARIES GRI 2-2

The scope of financial performance data disclosed in this report is consistent with that of the consolidated financial statements, covering Sunrex Technology Corporation and all of its subsidiaries. Environmental and social performance indicators cover the Company's headquarters in Taiwan—including the main office, Daya Plant, and New Taipei Office—as well as the major production sites in China, including the Chongqing, Jiangsu, Shenzhen, Changshu, and Jiangxi plants. Any inconsistencies in the reporting boundaries will be noted in the relevant sections of this report.



REPORTING PERIOD AND FREQUENCY GRI 2-3

This report is published annually and discloses sustainability information for the preceding calendar year. The reporting period for the disclosed information is from January 1, 2024, to December 31, 2024, which is consistent with the Company's financial reporting period. To ensure the completeness of project and activity performance, certain information prior to January 1, 2024, or after December 31, 2024, may also be included. Any information relating to events after December 31, 2024, will be clearly noted within the relevant sections of this report.

This report is scheduled for publication in August 2025, and the next version is expected to be released in 2026.



RESTATEMENTS OF INFORMATION GRI 2-4

The restatements of information in this report are as follows:

1. The originally reported greenhouse gas emissions in Taiwan for 2023 were 1,310.03 metric tons of CO₂e. This figure included electricity consumption from a co-located company outside the reporting boundary. In this report, the emissions have been recalculated by excluding the electricity consumption of the non-boundary company, and the 2023 data has been restated accordingly.
2. The originally reported water withdrawal figures in Taiwan for 2022 and 2023 included usage from a co-located company outside the reporting boundary. In this report, the water withdrawal data has been recalculated after excluding the non-boundary company's usage, and the data for 2022 and 2023 has been restated.



REVIEW AND ASSURANCE GRI 2-5

Internal Management: The Company's Sustainability Report is prepared under the direction of the Sustainability Development Committee and its subordinate task forces, namely Corporate Governance, Environmental Sustainability, Social Responsibility, and Sustainability Information Disclosure. Relevant ESG information is collected and compiled by various departments, reviewed by responsible supervisors, and submitted to the Sustainability Development Committee for consolidation, analysis, and drafting. Once completed, the report is submitted to the Board of Directors for approval and final publication.

During the preparation process, the report undergoes multiple levels of internal review. The Sustainability Development Committee conducts a comprehensive review of sustainability activities and related disclosures to ensure the completeness, reliability, and effectiveness of the information. The Board of Directors has established a governance structure and reporting system for sustainability information to ensure the timeliness and accuracy of ESG disclosures.

External Assurance and Verification: To ensure the reliability of the information disclosed in this report, relevant data has been prepared in accordance with applicable standards. The assurance and verification organizations for the disclosed data are listed below:

Data	Applicable Standards	Verification Organizations
Financial	Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and publicly recognized accounting guidelines.	PwC Taiwan
Assurance of the Sustainability Report	The Accounting Research and Development Foundation, ROC, issued TWSAE No. 3000, which applies to "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (based on the International Standard on Assurance Engagements ISAE 3000).	Weyong International CPAs & Co.
Limited Assurance of the Greenhouse Gas Statement	The Accounting Research and Development Foundation, ROC, issued TWSAE No. 3410, "Assurance Engagements on Greenhouse Gas Statements" (based on the International Standard on Assurance Engagements ISAE 3410).	Weyong International CPAs & Co.



EDITING STATEMENT

The statistical data disclosed in this report are based on the Company's internal statistics and survey results, and are presented using commonly adopted quantitative descriptions. Financial figures are expressed in New Taiwan Dollars (NTD), while occupational safety and health performance is presented using internationally recognized indicators.

This Sustainability Report is published in both Chinese and English. All disclosed sustainability information and performance data are available for public download on the Sunrex official website. Should you have any comments or suggestions regarding this report, we sincerely welcome you to contact us through the following channels.

CONTACT INFORMATION GRI 2-3



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0.2 Letter from the Operator GRI 2-22

As global climate change pressures intensify, sustainable development has become an essential issue that businesses cannot overlook. In response to the increasing international focus on corporate social responsibility, net-zero carbon emissions, and sustainable supply chain management, we deeply understand that pursuing financial stability and performance growth must be grounded in sustainable development. This requires balancing social inclusiveness and environmental sustainability to meet the interests of current key stakeholders without compromising the rights of future generations.

Since its establishment, Sunrex has been committed to providing high-quality, high-performance notebook keyboards and peripheral input devices. Leveraging leading R&D capabilities, vertically integrated production advantages, and a comprehensive service network, we have become an industry leader in a highly competitive market. Throughout our operations, we uphold the pursuit of a fair society and continuously strive for sustainable development. We have set goals to “Implement Corporate Governance and Value Creation,” “Resource Management and Environmental Stewardship,” and “A Happy Workplace and Social Engagement.” Related material issues are integrated into our business strategies, action plans, and risk management processes. We identify risks and opportunities associated with these topics and formulate relevant strategies and practices to balance stakeholder interests and achieve both corporate and environmental sustainability goals.



SUNREX TECHNOLOGY CORPORATION
CHAIRMAN

TSAI, HUO-LU

A handwritten signature in black ink, likely of the Chairman, Tsai Huo-Lu.

Implementing Corporate Governance and Value Creation

Sunrex firmly believes that good corporate governance and integrity-based management are fundamental to establishing sustainable operations. By fostering a culture of integrity and building a comprehensive governance framework, the Company aims to achieve long-term sustainable development. We have established management policies related to corporate governance and ethical conduct, and have implemented internal control mechanisms to enforce these policies. Additionally, directors, senior executives, and new employees are required to sign the “Integrity Commitment Letter,” pledging to adhere to ethical business practices and prevent dishonest behavior. In external business relationships, suppliers are required to sign the “Anti-Corruption Commitment Letter,” agreeing to comply with the Company’s policies on anti-corruption management.

The year 2024 was marked by significant changes and challenges. Amid high inflation, rising interest rates, the escalation of U.S.-China economic sanctions, and intensifying geopolitical risks—including the Russia-Ukraine war, the Gaza conflict, and the Red Sea crisis—the global economy experienced a downturn, which in turn weakened consumer demand for end products.

Despite these difficulties, Sunrex achieved impressive operational results in 2024 through the unwavering efforts of all employees and strong support from stakeholders, delivering a revenue growth of 8.94% and earnings per share (EPS) of NT\$7.81—an increase of 20.15% compared to NT\$6.50 in the previous year.

Resource Management and Environmental Friendliness

Sunrex has formulated a series of policies and actions to protect the environment and reduce its impact, including:



Promote Energy Saving and Carbon Reduction:

Continuously control the energy consumption and greenhouse gas emissions from operational activities and raise employee awareness about energy saving and carbon reduction. In 2024, the greenhouse gas emission intensity for Scope 1 and Scope 2 decreased by 26.70% compared to 2023.



Reduce Resource Waste and Pollution:

Recycle and reuse waste materials and byproducts generated during production and consumption processes. Through circular recycling, we strive to achieve efficient resource utilization and reduce environmental pollution.



Resource Management:

Manage Water Resources, Wastewater, Waste, and Hazardous Substances.



Implement Green Product Certification

Becoming one of the few PC peripheral suppliers certified by multiple brand clients. Currently, our plants have successively obtained the following certifications: ISO 9001, IECQ QC 080000, ISO 14001, OHSAS 18001, ISO 14064-1, RBA VAP

Creating a Happy Workplace and Social Participation

Employees are our most important partners in our journey toward becoming a world-class company and achieving sustainable development. We value the career development of each employee, regardless of gender, rank, or department, focusing on comprehensive growth and striving to recognize and promote outstanding talent.

Additionally, our company creates a positive work environment to help employees utilize their expertise, creativity, and potential. We also encourage our managers to lead with care, ultimately achieving a win-win operational cycle for both employees and the company.

Sunrex will continue to deepen its core business, utilize fundamental technologies to establish long-lasting and unique competitive advantages, and invest in research and development for innovation, committed to creating value for various stakeholders. In the process of Company operation, Sunrex will continue to implement energy conservation and carbon reduction, promote resource management, advance green and environmentally friendly production processes compliant with EU ROHS environmental regulations, and address the risks and opportunities brought about by climate change. The Company will strive to enhance its contribution to the environment, society, and economy, achieving a sustainable future for all.

0.3 Sustainability Development Implementation and Progress

0.3.1 Sustainability Performance in 2024

Sunrex actively promotes sustainable development by integrating sustainability into its business operations and strategic direction. Through concrete actions, the Company strives to fulfill its sustainability commitments. The following summarizes the Company's implementation and progress in 2024 with respect to corporate governance, environmental sustainability, and social responsibility.

CORPORATE GOVERNANCE



Board and Shareholders' Meeting Practices

Regulatory Compliance

1. Board members are notified at least seven days prior to meetings, with agenda details provided in advance. Directors recuse themselves from discussions and voting on matters in which they have a conflict of interest, in accordance with applicable laws. Meeting minutes are distributed within 20 days after the meeting.
2. For shareholders' meetings, shareholders are required to register in advance. In accordance with relevant regulations, the notice of meeting, agenda handbook, annual report, and post-meeting minutes are all publicly disclosed.
3. Two communication meetings were held between the CPAs, the Audit Committee, and the Board of Directors in 2024.

Board and Functional Committees Performance Evaluation

1. On February 26, 2025, self-assessment questionnaires for the Board of Directors, individual Board members, and functional committees were completed and submitted to the 18th meeting of the 9th Board of Directors.
2. The weighted average scores for the Board's self-assessment, Board members' performance evaluation, and functional committees' performance evaluation were 93.51, 94.30, and 93.79 respectively.



Promotion of Integrity Management

The Company has established related regulations, including the "Code of Integrity," "Procedures and Guidelines for Ethical Business Practices," "Procedures for the Prevention of Insider Trading," and "Procedures for Handling Material Inside Information."

Integrity management activities in 2024 included:

1. On September 24, 2024, insider trading promotional materials were distributed via email to internal personnel to raise awareness of relevant laws and regulations.
2. Quarterly email reminders were sent to internal personnel prohibiting stock trading during blackout periods, specifically the 30 days before the annual financial report announcement and 15 days before quarterly financial report announcements.
3. Education and training were conducted through lectures, emails, and signed paper acknowledgments to reinforce ethical policies and actively prevent dishonest behavior.
4. Directors, senior executives, and new employees signed the Integrity Commitment Letter upon onboarding.
5. The Company established and publicly announced an independent internal whistleblowing mailbox on both the corporate and internal websites for use by internal and external personnel.



Sustainable Environment

1. In 2024, greenhouse gas (GHG) emissions decreased by 21.55% compared to 2023, and emission intensity was reduced by 26.70%.
2. The 2024 Sustainability Report and the greenhouse gas inventory statement were both subject to limited assurance provided by Weyong International CPAs & Co. an independent assurance provider.

0.3.2 Sunrex Responds to the United Nations Sustainable Development Goals(SDGs)

The United Nations adopted and announced the “2030 Sustainable Development Goals” (Sustainable Development Goals, SDGs) in 2015. The SDGs consist of 17 core goals, which encompass 169 specific targets and 230 indicators, addressing issues such as poverty, hunger, education, gender equality, energy, environment, climate change, peace, and justice. They cover three major dimensions of sustainable development: economic growth, social harmony, and environmental protection, providing a diverse perspective on various aspects of global development. The SDGs guide governments, businesses, and individuals to achieve sustainable development goals through their actions and decisions.



Reference: United Nations Sustainable Development Goals (SDGs)

Sunrex focuses on and actively responds to the core principles of the 17 Sustainable Development Goals (SDGs) proposed by the United Nations. Through its own initiatives and participation, the Company seeks to help mitigate the sustainability challenges faced by humanity.

By reviewing its own sustainability goals, strategies, and resource allocation, Sunrex has identified seven sustainability indicators that are associated with the SDGs (Goals 3, 4, 5, 8, 10, 12 and 13).

SDGs Core Goal	Sunrex implements practices. In response to the SDGs	Chapter
 3 GOOD HEALTH AND WELL-BEING	The Company employs contracted on-site nurses who conduct health examinations. Through detailed analysis of health check-up results, including pre- and post-examination questionnaires, items, and test results over the years, a comprehensive health management mechanism is implemented based on the type and severity of abnormalities. This ensures that employees receive more comprehensive care for their health, aiming to create a “work without illness, life with health” environment, and enhance employees’ ability to manage their health autonomously and foster a culture of health and well-being within the workplace.	6.4 Workplace Health and Safety Management
 4 QUALITY EDUCATION	The Company recognizes employees as crucial assets and the cornerstone of sustainable operations. Therefore, we strive to cultivate a diverse and autonomous learning environment. We aim to foster outstanding talents with optimism, proactiveness, professionalism, and innovation through excellent training opportunities. Sunrex encourages employees to participate in various training programs to enhance their competitiveness.	6.2 Talent Recruitment and Employee Training
 5 GENDER EQUALITY	The Company upholds gender equality in workplace employment practices. As of the end of 2024, female and male employees in both Taiwan and China accounted for 49.04% and 50.96% of the total workforce, respectively.	6.1.2 Employee Diversity and Equal Opportunity
 8 DECENT WORK AND ECONOMIC GROWTH	The Company is committed to maintaining stable operational growth and providing sufficient and appropriate employment opportunities.	6.2 Talent Recruitment and Employee Training
 10 REDUCED INEQUALITIES	The Company fosters a fair and impartial working environment, where recruitment is conducted without discrimination based on race, religion, color, nationality, gender, political affiliation, or social background.	6.1.2 Employee Diversity and Equal Opportunity
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	The Company has established a quality management system in line with product and business requirements to ensure product quality and compliance with green product certification standards in regions such as Europe, the United States, and Japan.	2.4 Process Expertise and Management
 13 CLIMATE ACTION	Climate change and energy management are major issues and key risk items for Sunrex's sustainable development. In response to the potential operational impacts, we conduct identification of physical, transitional risks and opportunities, as well as probability assessments and impact analyses. Subsequently, we deliberate on appropriate response measures.	5.6 Climate Change Response and Adaptation

0.3.3 Vision and Goals for Sustainable Development of Sunrex GRI 2-22

Sustainable Development Vision

Taking the Lead in Driving ESG Sustainability Values in the Computer Peripheral Industry.

Sustainable Development Commitment

Collaborating with stakeholders to fulfill our commitment to customer satisfaction, employee protection, environmental stewardship, and long-term sustainability.

Sustainable Development Goals Economic Goals

Sunrex upholds the pursuit of social fairness and continuously endeavors towards sustainable development. We implement company governance and value creation, aiming for stable profitability and long-term growth. By leveraging our core competencies to address the United Nations Sustainable Development Goals (SDGs). Additionally, we take sustainable actions to contribute to global sustainability, actively monitoring sustainable development trends both domestically and internationally.

Sustainable Development Goals Environmental Goals

Sunrex strives to prevent and control environmental pollution, including greenhouse gas emissions, water and wastewater management, biodiversity preservation. We implement resource management and environmentally friendly practices throughout our value chain to achieve environmental sustainability goals.

Sustainable Development Goals Social Goals

Sunrex prioritizes creating a happy workplace and engaging in social participation. We care about customer welfare, labor relations, diversity, and inclusion, considering the interests of stakeholders affected by the industry. Our goal is to foster the diverse development of key stakeholders, fostering inclusive growth collectively.

CHAPTER 01

Sustainable Management

- 1.1 Sustainable Development Management Mechanism
- 1.2 Stakeholder Engagement
- 1.3 Analysis of Material Topics



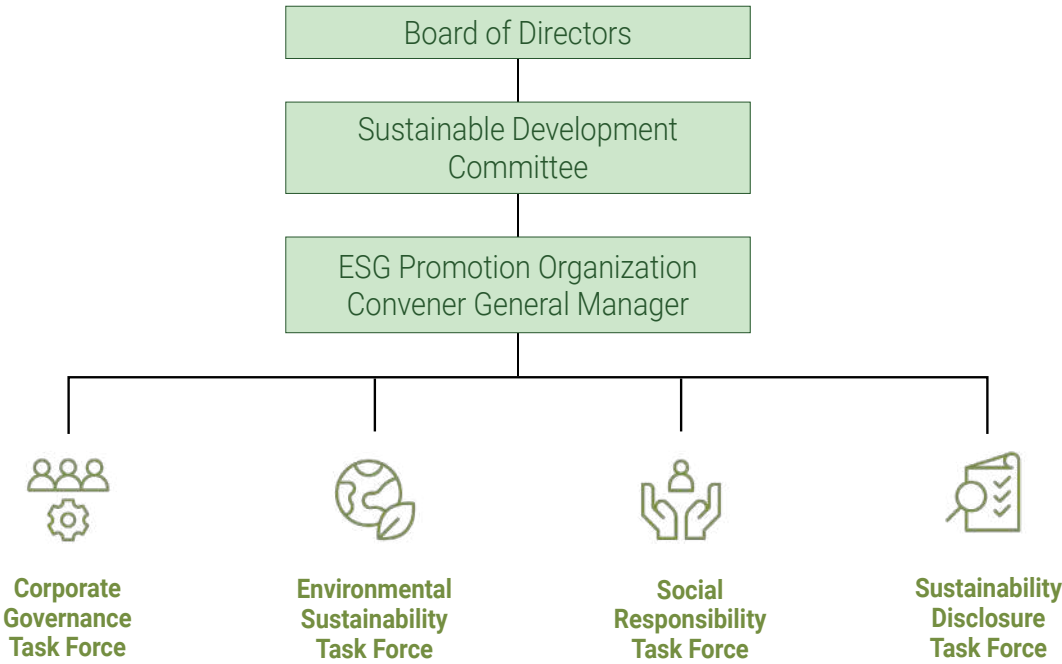
1.1 Sustainable Development Management Mechanism

1.1.1 Responsibilities and Structure of the Sustainability Governance Organization GRI 2-13

To effectively implement its sustainability initiatives and realize sustainable development goals, Sunrex adopts a top-down approach in establishing its sustainability governance structure. The Board of Directors serves as the highest governance unit, and in November 2024, the Board approved the establishment of the Sustainability Development Committee under its authority. This Committee is responsible for making decisions on and supervising all sustainability-related matters.

Under the Sustainability Development Committee, a Sustainability Office has been established. Based on the key aspects of Environment, Social, and Governance (ESG), four functional task forces have been formed: the Environmental Sustainability Task Force, the Social Responsibility Task Force, the Corporate Governance Task Force, and the Sustainability Disclosure Task Force. Each task force is composed of responsible department heads and professionals, and is tasked with managing sustainability-related issues and implementing corresponding initiatives. This structure ensures the achievement of the Company's sustainability goals and actions.

Sunrex Sustainability Governance Organization



Board of Directors

To ensure the effective operation of sustainability information management mechanisms, the Board of Directors approves, supervises, and allocates sufficient resources to align the sustainability information management policies with the Company's operational strategies and goals. The responsibilities of the Board of Directors include:

1. Approving this policy or other related management regulations (e.g., Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies).

Board of Directors (Continued)

2. Approving the Company's sustainability strategy objectives and specific implementation plans (e.g., sustainability development strategies, annual plans, and budgets).
3. Supervising the Company's sustainability information management and internal controls. The supervisory activities include, but are not limited to, the following:
 - (1) Supervising the establishment of an appropriate sustainability information management culture and mechanisms.
 - (2) Supervising the effectiveness of the design and implementation of internal controls related to sustainability information management.
 - (3) Supervising the internal audit results related to the internal control of sustainability information management.
 - (4) Supervising the professional expertise and competence of both internal auditors and members of independent third-party assurance and verification institutions.
 - (5) Allocating and assigning sufficient and appropriate resources to ensure the effective operation of the sustainability information management mechanism.
 - (6) Determining the extent to which sustainability information should be subject to independent assurance or verification and, when necessary, appointing qualified third-party institutions to conduct such assurance or verification.
4. Reviewing the sustainability-related disclosures in the annual report and the Sustainability Report.
5. Approving the adoption and implementation progress of sustainability reporting frameworks or standards.
6. Other relevant responsibilities.

**Sustainable Development Committee and Task Force**

The Sustainability Development Committee serves as the decision-making and supervisory body for sustainability-related matters. All members are drawn from the Board of Directors. The committee is convened by Director and General Manager Li Ming-Tse, with members including Chairman Tsai Huo-Lu, Independent Director Kuo Yuan-Ching, Independent Director Peng Yu-Ling, and Independent Director Wu Yuan-Fu.

The Sustainability Development Committee faithfully performs the following duties with the care of a prudent manager and reports its resolutions to the Board of Directors:

1. Formulate, promote, and strengthen the Company's sustainability policies, annual plans, and strategies.
2. Review, monitor, and revise the implementation status and effectiveness of sustainability initiatives.
3. Supervise sustainability information disclosure and the review of the Sustainability Report.
4. Supervise the execution of the Company's Sustainability Development Best Practice Principles and other sustainability-related tasks as resolved by the Board of Directors.

The functional task forces assist the Sustainability Development Committee in executing various plans. These include the Corporate Governance Task Force, Environmental Sustainability Task Force, Social Responsibility Task Force, and Sustainability Information Disclosure Task Force, which report the implementation status of sustainability actions to the Committee.

1.1.2 ESG Operational Audit

To ensure the Company's overall business objectives are aligned with sustainable development goals and that related disclosures accurately reflect sustainability activities, Sunrex integrates sustainability information management into its internal control system and audit plan. Key audit focuses include:

- 1 The preparation of sustainability information shall refer to and select applicable laws, standards, structure, and material sustainability issues of stakeholder concern to ensure disclosures accurately reflect the Company's sustainability practices.
- 2 Materiality principles shall be established to conduct risk assessments on environmental, social, and governance issues relevant to the Company's operations.
- 3 The sustainability disclosure checklist shall be approved by the supervisors responsible before being assigned to relevant departments for data collection.
- 4 Sustainability information shall consider the impact of estimates, assumptions, and judgments on data accuracy; these evaluations and decisions must be approved by the responsible supervisors.
- 5 Organizational structure changes related to sustainability information preparation, changes in estimation and assumption methods, and changes in technological systems shall be evaluated and approved by the relevant supervisors.
- 6 Periodic reviews shall be conducted on the reasonableness of indicators, prior evaluation results, the impact of assumption changes on estimates, and the influence of domestic and international trends and regulations on sustainability information preparation.
- 7 The Company shall disclose its sustainability initiatives, implementation status, and quantitative performance data on its website, annual report, and public information platforms.
- 8 When sustainability data is collected or prepared by third-party, the Company shall ensure the completeness, accuracy, and reliability of such information.
- 9 The Board of Directors and Audit Committee shall regularly evaluate the design and effectiveness of internal control systems related to sustainability information.
- 10 The Company shall assess the qualifications of members of third-party institutions engaged to perform independent assurance or verification.

The audit unit regularly evaluates the effectiveness of the internal control mechanisms and conducts relevant audits accordingly. Audit findings are periodically reported to the Board of Directors. Internal auditors shall audit the Company's sustainability information management at least once a year to verify compliance, and the results of the analysis shall be compiled into an audit report. In the event of any material violations, the audit unit shall report to the Board of Directors in writing.

1.2 Stakeholder Engagement GRI 2-29

1.2.1 Stakeholder Identification and Classification

Sunrex adopted the AA1000 Stakeholder Engagement Standard (AA1000 SES) to identify its stakeholders, referencing its five core principles: dependency, responsibility, tension, influence, and diverse perspectives. The identification process was conducted through an internal questionnaire distributed to members of the Sustainability Promotion Task Force and department heads. A total of 18 responses were collected. Based on the questionnaire results, the task force ranked each stakeholder group by the average score across the five principles to determine their relative significance. The identified stakeholder groups, in order of importance, are customers, employees, shareholders/investors, suppliers, government agencies, financial institutions, local communities, and the media. Among them, customers, employees, and shareholders/investors were identified as the key stakeholders.

Stakeholder Engagement Standard



Dependency

An individual or group who directly or indirectly depends on a company's operations, products, services, and related performance, or on whom the company itself relies to maintain operations.



Responsibility

A company has current or future legal, commercial, operational, or ethical responsibilities to its stakeholders.



Influence

An individual or group who has influence over the company's or its stakeholders' strategic or operational decisions.



Diverse Perspective

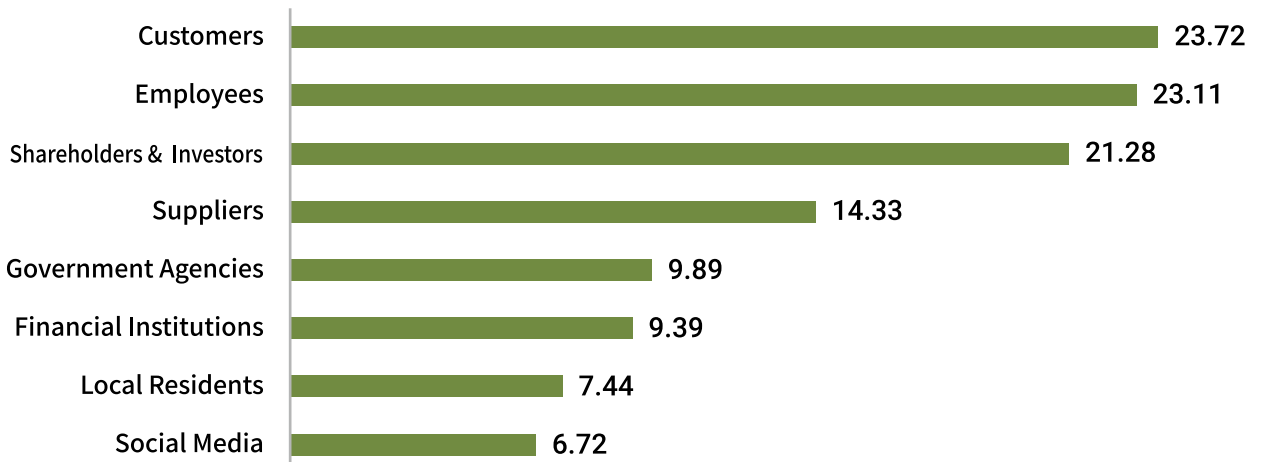
An individual or group who can bring new insights and perspectives to the company and help it understand the current situation and identify new opportunities and actions.



Tension

An individual or group whose financial, broader economic, social, or environmental issues require the company's immediate attention and response.

Stakeholder Identification and Evaluation Results



1.2.2 Stakeholder Engagement

Sunrex values the rights and opinions of stakeholders and conducts long-term engagement activities through diverse channels. This includes pre-engagement for compiling sustainability reports, open and direct communication channels during engagement, and continuous follow-up afterward. Stakeholders primarily include customers, shareholders and investors, employees, suppliers, financial institutions, government agencies, and local residents. The company establishes appropriate communication channels according to the attributes and needs of each stakeholder to understand their concerns and convey specific actions taken by the company in corporate sustainability. This is done to address stakeholders' expectations.

The “Sustainable Development Committee” reports the stakeholder communication status and content to the Board of Directors on an annual basis.

STAKEHOLDERS	SIGNIFIANCE	TOPICS	METHODS	FREQUENCY
Customers	Sunrex adheres to the principle of customer first, striving to provide customers with the best product quality and services.	• Customer Relationships • Customer Privacy • Climate Change Response • Anti-Discrimination, Anti-Corruption, and Anti-Bribery Policy	Quality Management Audits	Annually
			Customer Satisfaction Surveys	Annually
			On-site Audits	As required
			Website information, phone, and email	Instant
Employees	Employees are valuable assets of the company, contributing to its operational value. Sunrex values the opinions of its employees, cultivating their professional skills in line with its business philosophy and corporate vision. It provides employees with a positive work environment, aiming to be an excellent employer by its workforce.	• Workplace Equality and Diversity • Labor Relations • Employee Compensation and Benefits • Employee Rights Protection	Employee Mailbox	Instant
			Labor-Management Meetings	Held every three months
			Welfare Committee Meetings	Held every three months
Shareholders and Investors	Sunrex is dedicated to achieving stable profitability and investment returns, while also striving for excellent sustainable governance performance.	• Short, Medium, and Long Term Development Strategies • Corporate Governance/ Management Integrity • Risk Management • Operational Performance	Shareholders' Meeting Extraordinary Shareholders' Meetings	Annually
			MOPS	Instant
			Investor Conference	Held at least once a year
			Website information, phone, and email	Instant
Suppliers	Suppliers and Sunrex collaborate to build a mutually beneficial value chain, reinforcing cooperation focused on Environmental, Social, and Governance principles to enhance sustainable competitiveness.	• Occupational Safety and Health • Supplier Management	Supplier Evaluation	Regularly held
			On-site Audits	As required
			Website information, phone, and email	Instant
Financial Institutions	Financial Institutions and Sunrex collaborate to build a mutually beneficial value chain, reinforcing cooperation focused on Environmental, Social, and Governance principles to enhance sustainable competitiveness.	• Operational Performance • Corporate Governance / Management Integrity	On-site Audits	As required
			Credit Investigation	Regular financial and tax audits
			Website information, phone, and email	Instant
Government Agencies	Sunrex complies with laws and regulations and cooperates with government policies, actively leveraging its leadership brand to drive progress.	• Compliance with environmental regulations • Water management • Hazardous substances management • Climate change response	Participation in Government-hosted Seminars	Participate irregularly
			Written Audits, On-site Audits,	As required
			Website information, phone, and email	Instant
Local Residents	Sunrex fulfills its corporate social responsibility by actively addressing environmental and social issues, creating positive impact.	• Community Engagement and Social Welfare	On-site to address the concerns of local residents	Participate irregularly
			Social/Community charity activities	Participate irregularly

1.3 Analysis of Material Topics GRI 3-1

The Material Topics for the year 2024 in this report follow the analysis process outlined in “GRI 3: Material Topics 2021 Guidelines.” Throughout the analysis process, we adhere to the principles of stakeholder inclusivity, sustainability context, significance, and completeness.

The materiality assessment procedure comprised the following steps

- ① Understanding the organizational context, \
- ② Identifying actual and potential impacts,
- ③ Evaluate the significance of impacts, and
- ④ Prioritizing reporting of the most significant impacts.

Through the materiality analysis process, Sunrex identified its material topics for 2024.

1  Understanding the Organizational Context	Sunrex conducted its material topic assessment by first understanding the organizational context. The identification of relevant topics was based on both internal and external sources. External sources referred to international sustainability frameworks and standards, industry sustainability trends, and requirements from global sustainability rating agencies. Internal sources focused on analyzing the company's operations and value chain activities, as well as stakeholder feedback gathered through engagement processes. Based on a comprehensive analysis of all collected data, a total of 18 sustainability topics were identified, categorized as follows: Economic/Governance topics (7 items), Social topics (5 items), Environmental topics (6 items), A materiality survey was then developed to evaluate the impact level and stakeholder concern regarding each topic across economic, environmental, and social dimensions.
2  Identifying Actual and Potential Impacts	Sunrex further identified actual and potential positive and negative impacts. Actual or potential negative impacts may arise when sustainability topics are not managed, or are poorly managed, within the company's operations, potentially leading to adverse effects on the economy, environment, or society. Conversely, actual or potential positive impacts may result from the effective implementation of relevant management policies related to sustainability topics, generating beneficial outcomes across economic, environmental, and social dimensions.
3  Evaluate the Significance of Impacts	Sunrex designed a sustainability issue impact and concern questionnaire, which was distributed to mid-level and senior management as well as key stakeholders. The survey aimed to evaluate the impact severity, likelihood of occurrence, and level of stakeholder concern for each issue. A total of 97 valid responses were collected and analyzed to determine the significance of each impact.
4  Prioritizing Reporting of the Most Significant Impacts	Sunrex conducted a review of the identified topics and ranked them based on the significance of their impacts. In addition, the company considered the issues of greatest concern to stakeholders. After a comprehensive evaluation, eight material topics were finalized and submitted to the Board of Directors for confirmation.



Step1.

Understanding the Organizational Context

1. Understanding the Company's Operations and Value Chain:

Sunrex is engaged in the research and development, manufacturing, and sales of notebook computer keyboards and Human Interface Devices (HID). The company has established production and sales bases in Taiwan, China, Vietnam, and Thailand. The Taiwan headquarters serves as the center for technology R&D, marketing, and management, while the production bases in China, Vietnam, and Thailand possess full in-house capabilities covering mold design, coating, Surface Mount Technology (SMT), and assembly.

The raw materials include aluminum plates, membranes, keycaps, and rubber. The product portfolio comprises notebook computer keyboards, desktop computer keyboards (including wireless keyboards), electronic products (such as mice, touchpads, and digital pens), and backlight modules. These products are primarily used in downstream applications for notebook and desktop computers. Sunrex's customers include major global notebook computer brand manufacturers.

Considering the nature of its business activities—including production, sales, and R&D—markets served (Asia, Europe, and the United States), business relationships (customers and suppliers), and industry characteristics, Sunrex has identified the following sustainability topics: "Information Security and Customer Privacy Protection," "Operational Strategy and Economic Performance," "Regulatory Compliance," "Corporate Governance and Ethical Business Practices," "Sustainable Supply Chain Management," "Water Resources and Wastewater Management," and "Waste Management and Resource Recycling."

2. Reference to International Sustainable Development Trends:

Sunrex refers to international sustainable development trends, such as the 17 Sustainable Development Goals (SDGs) set by the United Nations, the UN Universal Declaration of Human Rights, and the United Nations Framework Convention on Climate Change (UNFCCC) Paris Agreement. Considering the increasing global attention to human rights protection and climate change, which are also key policies actively promoted by our government, "Human Rights" and "Climate Change and Adaptation" have been identified as important sustainability issues.

3. Reference to International Benchmarking Requirements:

Sunrex refers to the requirements of major international sustainability rating agencies such as the Dow Jones Sustainability Index (DJSI) and Morgan Stanley Capital International (MSCI). The company analyzes the evaluation dimensions and criteria related to environment, social, and governance aspects set by these rating agencies to identify sustainability issues to focus on.

(1) DJSI

The DJSI, jointly launched in 1999 by S&P Dow Jones Indices and Swiss sustainable investment group RobecoSAM, is the world's first corporate sustainability investment benchmark. This index uses the Corporate Sustainability Assessment (CSA) method to evaluate organizations' sustainability capabilities across three major dimensions: economic, social, and environmental. Sunrex is classified under the Electronic Components and Equipment industry in the DJSI industry categories. For this industry, economic dimension concerns include business ethics, corporate governance, innovation management, and supply chain management; environmental dimension concerns include climate strategy, operational eco-efficiency, and product stewardship; social dimension concerns include human capital development and occupational health and safety.

(2) MSCI ESG

The MSCI ESG rating framework consists of three main pillars, ten themes, and 33 key issues. Each industry assigns different weights to its key issues. For Sunrex, classified under the Electronic Components and Equipment industry, the MSCI ESG index mainly focuses on environmental opportunities in clean energy technology, toxic emissions and waste, social aspects of workforce management, and governance aspects of corporate governance. Additionally, issues such as water stress, carbon emissions, human resource development, and chemical safety also carry minor weights (less than 1%).

The "Sustainability Development Task Force" referenced the industry-specific focus areas identified by the DJSI and MSCI sustainability indices, and designated the following as the company's key sustainability issues: "Corporate Governance and Ethical Business Practices," "Sustainable Supply Chain Management," "Waste Management and Resource Recycling," "Climate Change and Adaptation," and "Occupational Health and Safety."

4. Industry Trend Analysis:

When identifying sustainability issues, Sunrex considered the sustainability development trends and key challenges of its industry. Given the high level of competition in the notebook keyboard market and the short product life cycles of electronic and computer peripheral products, product innovation and R&D have become critical to maintaining market leadership and enhancing profitability. Therefore, "Innovation and R&D Capability" has been designated as one of the company's key sustainability issues.

In addition, in response to global net-zero commitments and increasing customer awareness of sustainability, companies are expected to navigate complex regulatory requirements as part of the transition to a low-carbon economy. This has prompted a stronger focus on improving product energy efficiency and implementing responsible management practices for waste, water resources, and ethical business conduct. As such, "Water Resource and Wastewater Management," "Waste Management and Resource Circulation," "Regulatory Compliance," and "Risk Management" have also been identified as key sustainability issues for the company.

5. Reference to Material Topics identified by Peer Companies:

Sunrex operates in Taiwan, China, Vietnam, and Thailand, with its products marketed globally. Like other peer companies with similar operational characteristics, the company faces both challenges and opportunities under the global sustainability development trend. By analyzing the material topics and concrete sustainability initiatives of peer companies, Sunrex is able to comprehensively identify relevant sustainability issues and develop appropriate management approaches for its own material topics.

In response to the global net-zero transition, peer companies have placed increasing emphasis on climate change and waste management. As such, "Climate Change and Adaptation" and "Waste Management and Resource Circulation" have been identified as material topics. Furthermore, as employees are a key asset in business operations, Sunrex also considers how peer companies address systems related to employee recruitment and development, compensation and benefits, and occupational health and safety. Accordingly, the company has identified "Employee Welfare and Rights Protection," "Talent Recruitment and Employee Training," and "Occupational Health and Safety" as material sustainability topics.

In summary, Sunrex has considered the nature of its business activities, the markets in which its products and services are offered, business relationships, industry characteristics, international sustainability trends, sustainability standards set by global rating agencies, topics of concern among

peer companies, and the stakeholder engagement process. Based on these considerations, the company has compiled a total of 18 sustainability issues, as listed below.

Material Topics	
Economic and Governance 	1 【Information Security and Customer Privacy Protection】
	2 【Business Strategy and Economic Performance】
	3 【Risk Management】
	4 【Regulatory Compliance】
	5 【Corporate Governance / Ethical Business Practices】
	6 【Research and Development Innovation Capability】
	7 【Sustainable Supply Chain Management】
Social 	8 【Employee Benefits and Rights Protection】
	9 【Talent Recruitment and Employee Training】
	10 【Human Rights】
	11 【Occupational Health and Safety】
	12 【Community Care and Contribution】
Environmental 	13 【Waste Management and Resource Circulation】
	14 【Water Resources and Wastewater Management】
	15 【Climate Change and Adaptation】
	16 【Greenhouse Gas Emissions Management】
	17 【Energy Management】
	18 【Hazardous Substances Management】



Step2. Identifying Actual and Potential Impacts

At this step, Sunrex assessed the 18 material topics to identify the actual and potential impacts of its operations, products, and services on the economy, environment, and society. The identification results are as follows:

TOPICS	IMPACTS	DESCRIPTION
Information Security and Customer Privacy Protection	Negative	Suffering from cyberattacks or data theft leading to customer information leakage, causing operational disruption.
	Positive	Establishing an information security management mechanism to safeguard customer data and privacy, and to prevent the leakage of confidential information.
Business Strategy and Economic Performance	Negative	Poor operational performance damaging shareholders' economic interests and affecting commitments to shareholders.
	Positive	Creating economic value to enhance shareholders' economic interests and fulfill commitments to shareholders.
Risk Management	Negative	Failure to respond promptly to economic, social, and geopolitical changes, impacting the supply chain and trade partners.
	Positive	Establishing a risk management mechanism to ensure supply chain stability and smooth trade operations.
Regulatory Compliance	Negative	Non-compliance with laws and regulatory requirements, harming stakeholders, increasing operational costs through penalties.
	Positive	Strict compliance with legal regulations to reduce operational risks, avoid penalties, and promote positive socio-economic development.
Corporate Governance / Ethical Business Practices	Negative	Poor corporate governance and violations of business ethics, leading to fraud, damaging corporate image and stakeholder interests.
	Positive	Establishing a sound corporate governance framework and adhering to business ethics to prevent misconduct and meet the expectations of government and stakeholders.
Research and Development Innovation Capability	Negative	Failure to anticipate trends, missing opportunities for R&D and technological innovation, or products failing to meet international standards or market demands, resulting in revenue loss.
	Positive	Advancing product R&D and technological innovation, increasing the value of new or green products, boosting customer purchase intent, and enhancing revenue.
Sustainable Supply Chain Management	Negative	Supply chain disruption or supplier non-compliance with company or client requirements, affecting commitments to customers.
	Positive	Proactively selecting high-quality suppliers to create win-win outcomes.
Employee Benefits and Rights Protection	Negative	Failure to provide employees with basic protections, thereby violating labor laws and infringing upon labor rights.
	Positive	Offering competitive employee benefits to meet basic needs and strengthen employees' sense of belonging.
Talent Recruitment and Employee Training	Negative	Neglecting employee development or providing insufficient career advancement opportunities, resulting in difficulties attracting and retaining talent.
	Positive	Recruiting and retaining outstanding talent, enhancing professional skills, and improving corporate competitiveness.
Human Rights	Negative	Discrimination or unfair treatment, failing to protect the rights of employees and non-employees, leading to loss of trust and morale.
	Positive	Fostering diversity and inclusion, protecting the rights of employees and non-employees, and promoting transparent communication to build trust and cohesion.

TOPICS	IMPACTS	DESCRIPTION
Occupational Health and Safety	Negative	Failure to implement safety standards, leading to occupational accidents that compromise the health and capabilities of employees and other stakeholders.
	Positive	Implementing occupational safety management to provide a healthy and safe work environment, reducing the accident occurrences.
Community Care and Contribution	Negative	Failure to give back to society and fulfill corporate social responsibilities, weakening social cohesion and increasing social costs.
	Positive	Responding to and addressing social issues, promoting public welfare activities to give back to society, creating social value, and enhancing social cohesion.
Waste Management and Resource Circulation	Negative	Improper waste management harming environmental ecosystems.
	Positive	Proper waste discharge management to reduce environmental pollution and promote a circular economy.
Water Resources and Wastewater Management	Negative	Discharging wastewater indiscriminately, polluting ecosystems, violating regulations, and damaging corporate reputation.
	Positive	Proactively managing water resources to enhance efficiency and reduce ecological impact.
Climate Change and Adaptation	Negative	Failure to effectively implement adaptation measures results in intensified global climate change and elevated climate risks, causing adverse impacts on the company's business environment and financial performance.
	Positive	Adopting effective adaptation strategies to control climate-related risks and reduce potential impacts on operations and finances.
Greenhouse Gas Emissions Management	Negative	Failure to control of greenhouse gas emissions, exceeding limits, damaging the climate, and missing the opportunity to align with net-zero policies.
	Positive	Establishing clear reduction plans, strictly monitoring GHG emissions, mitigating climate impacts, and aligning with the net-zero transition.
Energy Management	Negative	Inefficient energy management leading to higher operational costs and negative environmental impacts.
	Positive	Implementing energy-saving measures and managing consumption effectively to reduce environmental impacts.
Hazardous Substances Management	Negative	Use of hazardous materials in products, causing serious harm to the environment and human health.
	Positive	Enforcing strict quality control to ensure products do not harm the environment or human health, meeting stakeholder expectations.



Step3. Evaluate the Significance of Impacts

To assess the significance of actual and potential negative and positive impacts of each sustainability topic, Sunrex designed a sustainability topics questionnaire survey. The significance of negative and positive impacts was evaluated with reference to the definitions in GRI 3: Material Topics 2021.

The significance of negative impacts depends on the severity of the impact (determined by characteristics such as scale, scope, and irremediability) and the likelihood of occurrence. The significance of positive impacts depends on the scale and scope of the impact, as well as the likelihood of occurrence.

Furthermore, to understand the concerns and expectations of key stakeholders regarding Sunrex's sustainability efforts, the company distributed a stakeholder survey on the importance of sustainability topics. Each department invited its respective stakeholders to complete the survey on their level of concern for each topic. A total of 97 valid responses were received from the survey.



Step4.

Prioritizing Reporting of the Most Significant Impacts

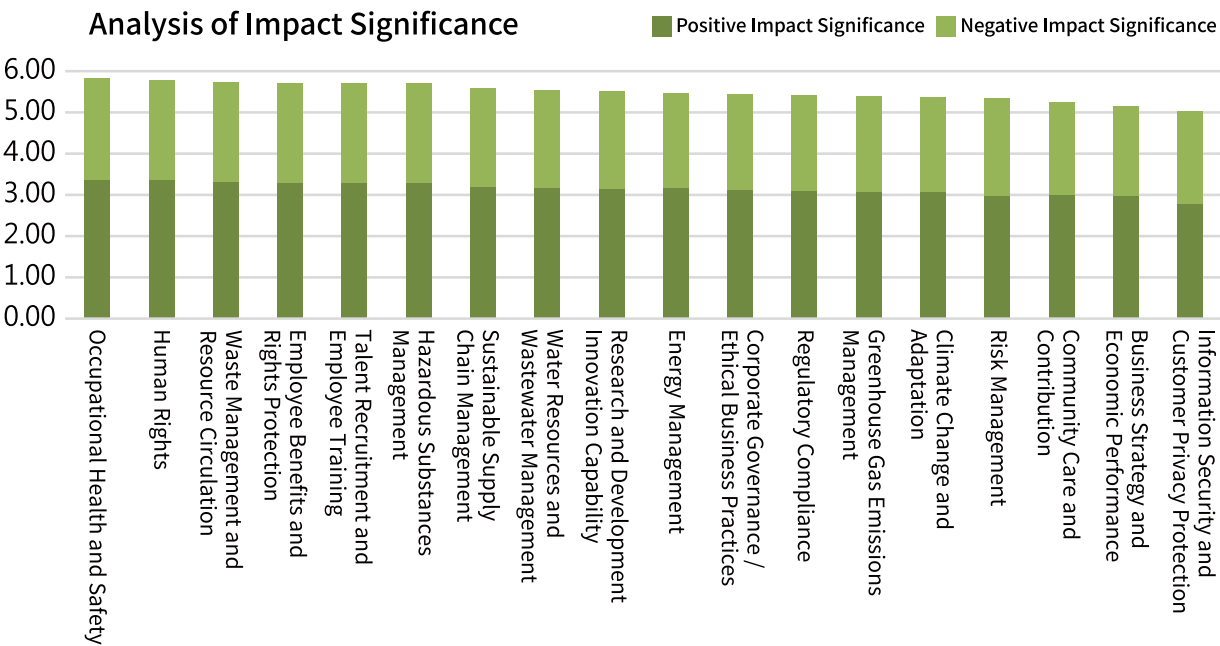
Based on the feedback from the questionnaire and incorporating stakeholder perspectives, Sunrex selected 8 topics from the 18 sustainability issues as the material topics for 2024. These were submitted to senior management and the Board of Directors for approval. Following approval by senior decision-makers, reporting and disclosure are conducted in accordance with the six reporting quality principles defined in the GRI Standards: 2021.

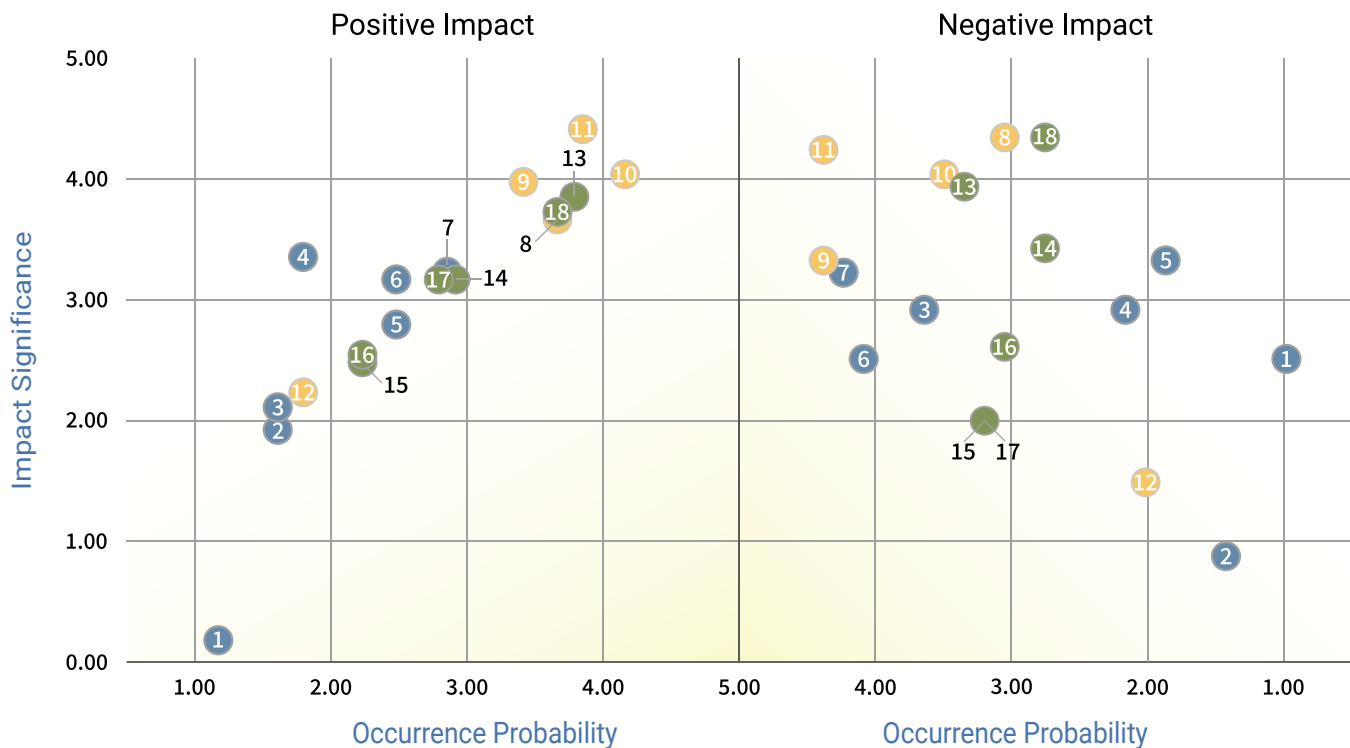
The steps for determining material topics are described as follows:

1. Calculate the survey analysis results

Sunrex performed statistical analysis based on the feedback from the questionnaire, calculating the average scores for both negative and positive impact significance as well as the probability of occurrence. The average impact significance score was obtained by dividing the total impact scores from all valid questionnaires by the number of valid responses. Similarly, the average probability score was calculated by dividing the total probability scores from all valid questionnaires by the number of valid responses.

Next, the average impact significance score and the average probability score were averaged to derive the overall impact significance. Finally, the scores of negative and positive impact significance were summed to obtain the comprehensive impact significance score. The topics were then ranked according to their respective scores.





Corporate Governance



- 01. Information Security and Customer Privacy Protection
- 02. Business Strategy and Economic Performance
- 03. Risk Management
- 04. Regulatory Compliance

- 05. Corporate Governance / Ethical Business Practices
- 06. Research and Development Innovation Capability
- 07. Sustainable Supply Chain Management

Social



- 08. Employee Benefits and Rights Protection
- 09. Talent Recruitment and Employee Training
- 10. Human Rights

- 11. Occupational Health and Safety
- 12. Community Care and Contribution

Environmental



- 13. Waste Management and Resource Circulation
- 14. Water Resources and Wastewater Management
- 15. Climate Change and Adaptation

- 16. Greenhouse Gas Emissions Management
- 17. Energy Management
- 18. Hazardous Substances Management

2. Set the materiality threshold

Sunrex defines the top six topics ranked by comprehensive impact significance scores as material topics. These are “Occupational Health and Safety,” “Human Rights,” “Waste Management and Resource Circulation,” “Employee Benefits and Rights Protection,” “Talent Recruitment and Employee Training,” and “Hazardous Substances Management.”

3. Incorporate stakeholders’ perspectives

When conducting the materiality analysis, Sunrex incorporates feedback from stakeholders. The company first calculates the individual averages of concern topics for different stakeholder categories and ranks them accordingly. Since the sample sizes of different stakeholder categories may vary, ranking based on individual averages helps avoid bias caused by differences in sample size. After obtaining the analysis results of each stakeholder category’s level of concern regarding sustainability issues, a comprehensive average is calculated to reflect the overall stakeholder attention to these topics. According to the survey results, stakeholders pay particular attention to issues such as human rights and corporate governance/integrity management .



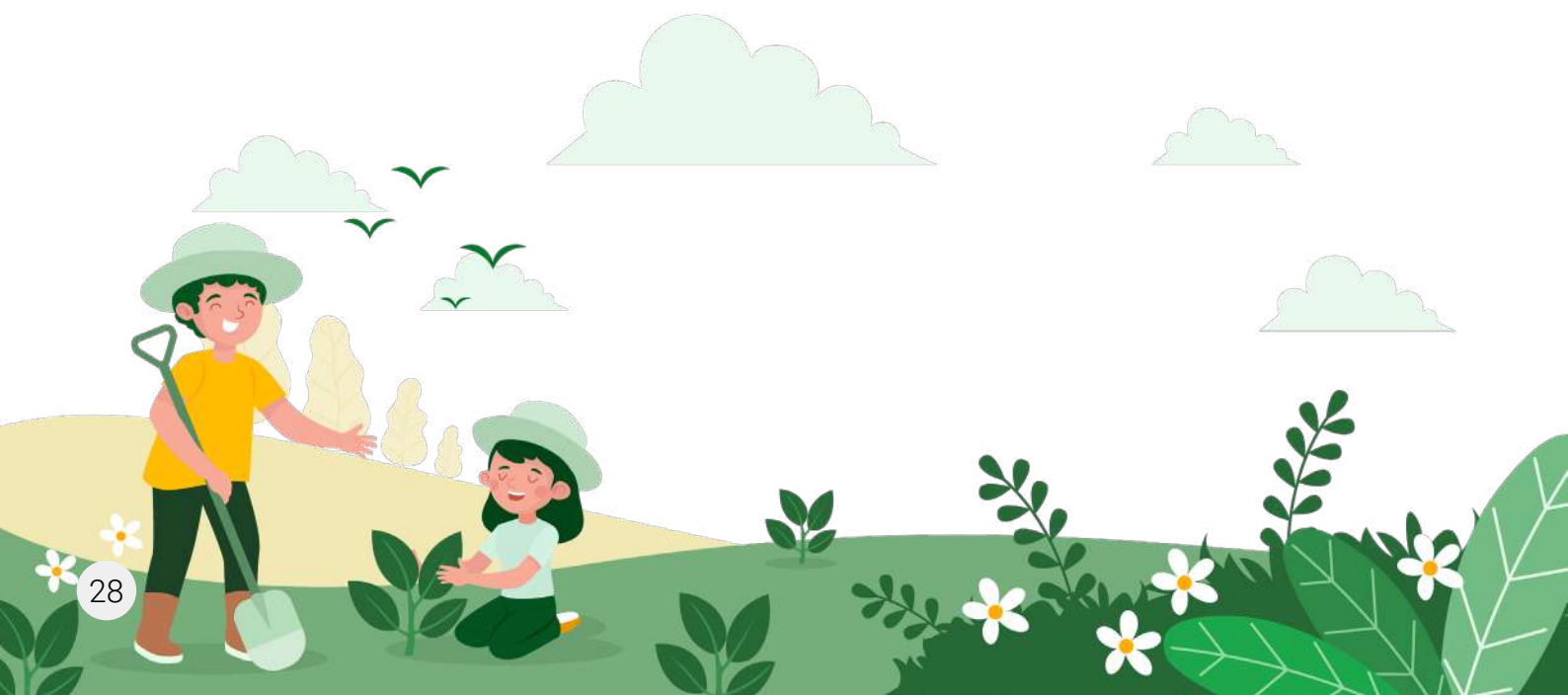
Based on the comprehensive materiality analysis process described above, Sunrex ranked each topic according to the significance scores of negative and positive impacts, incorporating feedback from stakeholders. The management team then considered the actual and potential impacts of all sustainability topics on the economy, environment, and society. From the 18 sustainability topics, 8 were selected as the material topics for 2024: “Corporate Governance / Ethical Business Practices,” “Hazardous Substances Management,” “Waste Management and Resource Circulation,” “Climate Change and Adaptation,” “Talent Recruitment and Employee Training,” “Employee Welfare and Rights Protection,” “Human Rights,” and “Occupational Health and Safety.”

Compared to 2023, 4 topics – “Sustainable Supply Chain Management,” “Business Strategy and Economic Performance,” “Information Security and Customer Privacy Protection,” and “Regulatory Compliance” – were no longer considered material based on their ranking scores and were thus excluded from the list of material topics. Additionally, “Product Material Management and Development” was consolidated into “Hazardous Substances Management” for analysis. The topics “Labor Rights Protection,” “Employee Welfare and Compensation,” and “Labor-Management Relations” were incorporated into the chapters on “Talent Recruitment and Employee Training,” “Employee Welfare and Rights Protection,” and “Human Rights,” respectively.

2024 List of Material Topics GRI 3-2

● Direct Impact ○ Indirect Impact ◎ Commercial Relationship

TOPICS	STANDARDS	CHAPTER	BOUNDARY OF IMPACT					
			Companies	Employees	Customers	Suppliers	Shareholders and Investors	Government Agencies
Corporate Governance / Ethical Business Practices	Self-Defined	3.3 Corporate Governance / Ethical Business Practices	●	○	◎	◎	○	●
Hazardous Substances Management	GRI 416: Customer Health and Safety 2016	5.1.2 Hazardous Substances Management	●	○	◎	◎		●
Waste Management and Resource Circulation	GRI 306: Waste 2020	5.5 Waste Management	●	○	◎	◎		●
Climate Change and Adaptation	TCFD	5.6 Climate Change Response and Adaptation	●	○	◎	◎		●
Talent Recruitment and Employee Training	GRI 404: Training and Education 2016	6.2 Talent Recruitment and Employee Training	●	●	◎	◎		
Employee Welfare and Rights Protection	GRI 401: Employment 2016 GRI 402: Labor/Management Relations 2016 GRI 405: Diversity and Equal Opportunity 2016	6.3 Employee Welfare and Rights Protection	●	●				○
Human Rights	GRI 2-23	6.3.4 Human Rights	●	●	◎	◎		
Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018	6.4 Occupational Health and Safety	●	●				●



CHAPTER 02

Company Profile

- 2.1 About Sunrex
- 2.2 Product
Introduction
and Operation
Overview
- 2.3 Main Products,
Services and
Value Chain
- 2.4 Process
Expertise and
Management



2.1 About Sunrex GRI 2-1

2.1.1 Sunrex Profile

Sunrex Technology Corp was founded in 1975 and officially listed in the Taiwan Stock Exchange in 1999. The company specializes in the research and development, manufacturing, and sales of input devices. Its product range includes notebook computer keyboards, desktop keyboards, gaming keyboards, mice, keyboard backlight modules, graphic tablets, and presentation devices, with notebook computer keyboards accounting for the highest proportion of revenue.

Sunrex possesses a competitive advantage in vertically integrated production resources, enabling the company to independently complete processes from mold design, coating, and Surface Mount Technology (SMT) to assembly and testing within its own facilities. Combined with advanced manufacturing techniques, highly flexible production capacity planning, and the continuous introduction of new technologies and applications, Sunrex proactively supports customers in developing innovative products. The company is currently the world's largest manufacturer of notebook computer keyboards.



Basic information of Sunrex

Operations Headquarters

Address: No. 475, Section 4,
Changping Road, Dafengli,
Daya District, Taichung City



04-2568-6983



04-2568-3429

Date of Establishment	1991/07/22
Stock Code	2387
Capital Amount	NT\$ 1,952,510 thousand
Business Items	• Design, manufacturing, processing and trading of computers and ancillary equipment software and hardware. • Design and manufacture of various keyboard plastic injection keys and molds for domestic and foreign sales. • Design, development, manufacturing and trading of systems, application software and computer communication controllers.
Chairman / General Manager	TSAI, HUO-LU / LI, MING-TSE
Consolidated Revenue (2024)	NT\$ 23,548,015 thousand

2.1.2 Sunrex Industry Classification

Sunrex is a professional manufacturer of computer keyboards and input device products, with vertically integrated manufacturing capabilities and its own brand marketed worldwide. According to the SASB SICS industry classification standard, Sunrex is categorized under the Technology & Communications sector, Hardware industry. In the Taiwan Stock Exchange industry classification, the company is listed under the Computer and Peripheral Equipment category.



Main Products

73% Notebook Computer Keyboards

27% Slim/Wireless Keyboards, Mice, Touchpads, Styluses, and Backlight Modules



SASB Industry Classification

SASB Sector : Technology & Communications

SASB Industry Group : Technology

SASB Industry : Hardware

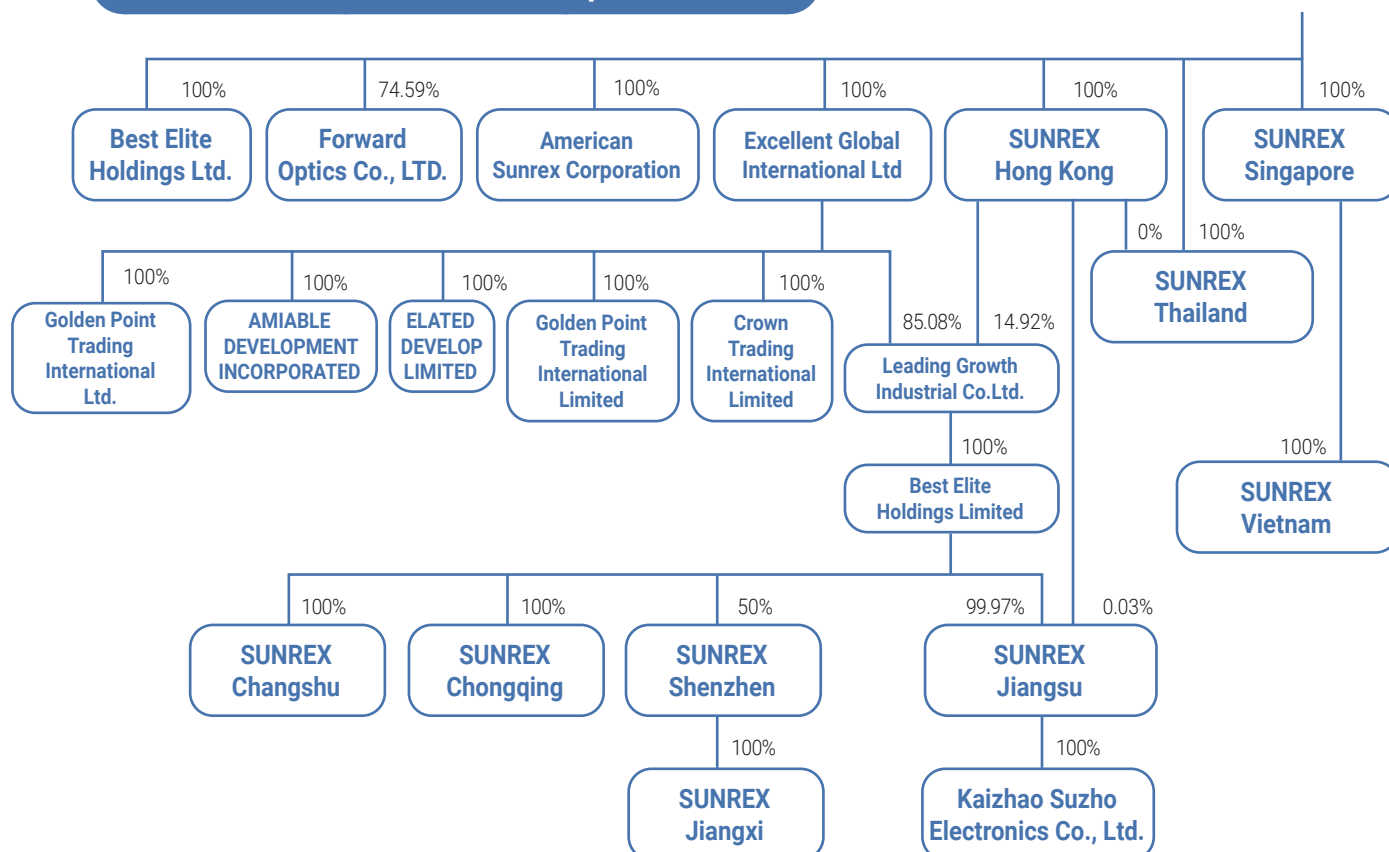


TWSE Industry Classification

Computer and Peripherals Industry

2.1.3 Domestic and International Operations Sites

Sunrex Technology Corp.



Most of Sunrex's customers are leading international companies. To meet customer business needs, Sunrex has established production and operational sites in China, Thailand, and Vietnam through equity investments, enabling closer service to its clients. In addition, Sunrex leverages its equity investments to diversify and expand its product portfolio, reducing the risk of revenue being overly concentrated in a single product line. This strategy allows the Group to better navigate the highly competitive industry environment and ensure the Company's sustainable growth.

OPERATING LOCATIONS



TAIWAN HEADQUARTER

Responsible for group marketing, sales, procurement, R&D, resource integration, finance, and management.



JIANGSU PLANT

Production and sales of notebook (NB) keyboards.



CHONGQING PLANT

Click Pad module assembly; production and sales of NB keyboards; serves as the West China assembly plant.



SHENZHEN PLANT

Production and sales of NB keyboards, desktop keyboards, mice, and styluses.



CHANGSHU PLANT

Production and sales of NB keyboards; services the East China assembly plant; production of backlight modules.



JIANGXI PLANT

Responsible for group keyboard component production; serves as the assembly plant for the services division.



THAILAND PLANT

Production and sales of NB keyboards; Click Pad module assembly; serves as the Thailand assembly plant.



VIETNAM PLANT

Production and sales of NB keyboards; serves as the Vietnam assembly plant.

RELATED BUSINESS OPERATIONS

COUNTRIES	LOCATIONS	OPERATING LOCATIONS	OPERATIONAL ACTIVITIES
TAIWAN	No. 475, Section 4, Changping Road, Dafengli, Daya District, Taichung City	Headquarter	Marketing and Sales / R&D / Logistics / Finance / Management.
CHINA	Xinqiao 3rd Industrial Zone, Shajing Town, Baoan District, Shenzhen	Jing Mold Electronics Technology (Shenzhen) Co., Ltd.	- OEM/ODM desktop keyboard supply in China - Building Area: 42,000 m² - Product Types: (1) Keyboards (2) Flat panel Displays (3) Mice and Digitizers (4) External Controllers and Storage Devices (5) Touchpads
	Fenhu Economic Development Zone, Lucu Town, Wujiang City, Jiangsu Province	Sunrex Technology (Jiangsu) Co., Ltd.	- Building Area: 120,000 m² - Product Types: (1) Notebook Keyboards (2) Ultra-thin Desktop Keyboards (3) Mobile Phone Keyboards (4) Rubber Molding for Light Guide Plates
	Lulin Industrial Zone, Guangfeng County, Jiangxi Province	Sunrex Technology (Jiangxi) Co., Ltd.	- Responsible for the production of keyboard components for the group, serving Chinese assembly plants. - Building Area: 60,000 m² - Product Types: (1) Notebook Keyboards (2) Foldable Keyboards
	Yantai Rd., Hightech Industrial Park, Changshu Economic Development Zone, Jiangsu Province	Changshu Sunrex Technology Corp.	- Production base for IMR housings and keyboards - Area: 60,000 m² - Product Types: (1) Notebook Keyboards (2) Ultra-thin Desktop Keyboard (3) IMR Keyboards and Housings
	1F, No. 1 Fushun Avenue, Bishan County, Chongqing City	Sunrex Technology (Chongqing) Co., Ltd.	Click Pad module assembly; production and sales of NB keyboards; serves as the West China assembly plant.
	RM 2401 , 24/F 101 KING'S RD FOR-TRESS HILL HONG KONG	Crown Trading International LIMITED	Production and sales of notebook keyboards and related products
THAILAND	No. 700/50 52, 54 M'oo 6, Amata City Chonburi Industrial Estate Tmbof Nongmaidane. Amphur. Muang. Chonburi.Chonburi.Province	Sunrex Technology (Thailand) Co. Ltd	Production and sales of NB keyboards; Click Pad module assembly; serves as the Thai-land assembly plant.
VIETNAM	Bac Tien Phong Industrial Zone, on the border of Quang Yen Coastal Economic Zone, Quan Phone Coc, Quang Yen City, Bac Ninh Province, Vietnam (CN2.1D)	SUNREX TECHNOLOGY (VIETNAM) COMPANY LIMITED	Production and sales of NB keyboards; serves as the Vietnam assembly plant.

2.1.4 History of the Company's Major Events

1992-1999

- Preliminary purchase automated production equipment to increase production capacity to 8,000 units per month.
- The mass production of HB 370 MX, a new high-performance multimedia product, has greatly improved the Company's image and profitability of product sales.
- Purchased the land for the new factory in Daya and integrated the three factories into one. Established the Taichung Daya plant and the Shenzhen plant.
- The Company's stock was officially listed on the stock exchange on January 25, 1999.

2016-2024

- Expanded beyond China, integrating existing wireless RF, Bluetooth modules, and optical technology.
- Developed and invested in new products including handwriting pen technology and touch-pads.

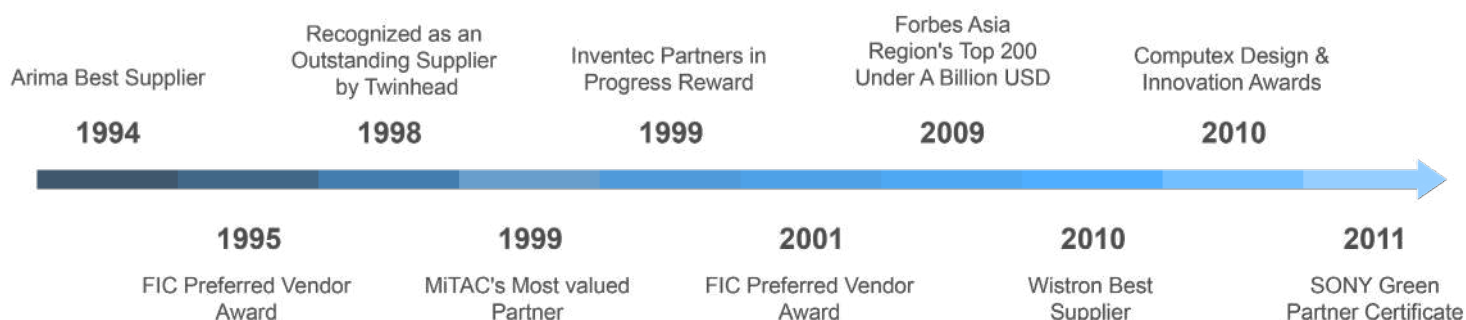
1975-1991

- Sunrex was formally established with a capital of NT\$198,000,000. The main business is exclusive design, development, manufacturing, processing and trading of computers and ancillary hardware equipment, also operation of various computers and telephone key-boards.
- Jingmo Technology Co., Ltd. was Taiwan's first manufacturer to introduce double-shot technology and began to produce desktop computer peripheral products & notebook computer keyboards.

2000-2015

- Completed the merger with JME Group in 2002, Capital increased and issued 52,916,417 common shares, totaling NT\$ 529,164,170. And established the Jiangsu, Jiangxi, Changshu and Chongqing plants.
- Acquired the Techway plant in Shanghai from Quanta in 2005.
- Commenced automated production in 2006.
- Mass Production of Key Products:
 1. Notebook computer keyboard KB990305.
 2. Portable storage device (USB).
 3. Audio-Visual multimedia personal computers (ADSL) KB982202.
 4. Portable storage device (IEEE1394) KB001519.
 5. TEN K/B KBN-211 was officially mass produced.

2.1.5 Honors and Significant Accomplishments



2.1.6 Membership in Public Associations GRI 2-28

Sunrex participates in the Taiwan Mold & Die Industry Association and the Taichung Computer Commercial Association.



Taiwan Mold & Die Industry Association

MEMBER



Taichung Computer Association (TCCA)

MEMBER

2.2 Product Introduction and Operational Overview GRI 2-6

2.2.1 Main products and Services

Sunrex primarily engages in the research and development, production, and sales of input devices, including notebook keyboards, desktop keyboards, mice, keyboard backlight modules, click pad modules, and styluses. Among these, notebook keyboards account for approximately 70% of revenue, making the company the world's largest manufacturer of notebook keyboards. The main products are introduced as follows:

1. NOTEBOOK KEYBOARD



Sunrex provides customers with full-size complete solutions, from palm-sized PDAs to large-sized mobile computers, all of which can be provided by Sunrex's professional design team with various exclusive solutions. It also provides patents and technologies to assist customers in meeting design requirements.

The scissors' structure is the mainstream keyboard design element in the current market. As early as the 1990s, Sunrex began to independently develop the scissors' structure and successfully obtained a patent. Through the continuous accumulation of research and development experience, we are able to introduce new ones every year, with a value of up to 1,000, having more than 10,000 times of pressing life and excellent feel, creating an un-precedented user experience for mobile keyboard devices.



Metal Key

(various types of metal keys as well as different surface textures and feels are provided)



Crystal Key

(dual injection technology is used to achieve both a high level of aesthetic and durability)

Through the company's years of experience in cooperating with the world's top ten PC brands and various ODMs, the company's R&D team regularly develops various key-boards for customers with different attributes, and keeps improving on the appearance, function and structure of these products. Complete products meet customer expectations and are mass-producible.



Waterproof/Anti-Spill Keyboard

Provides designs with different levels of waterproof abilities.



Mini Scissor Structure

The smallest possible scissor structure- minimizing keyboard size.



Shockproof Keyboard

Specially enhanced structure provide protection from shock and impact.



Laser Printing Technology

Engraving text on top of sprayed paint with laser engraving technology.



Metal Key

Provides various types of metallic materials as well as different surface textures and feels.



LED Backlight Keyboard

Providing Sunrex's customized high-brightness, highly even, diverse backlighting solutions.



Crystal Key

Dual injection technology provides both highquality aesthetics and durability.



High Durability Printing Technology

Using special processes to form strong yet transparent protective covering layers on the surface of the key caps.



Low Stroke Key Structure

The super-thin keyboard- providing industryleading super low-stroke designs.

2. Desktop Computer Keyboard/ Mouse



With the professional technology and one-stop production process established by the notebook computer keyboard, the company has successfully transplanted this advantage to the desktop keyboard/mouse in a vertically integrated manner, from the traditional desktop computer. The desktop computer peripheral products provided by Sunrex cover various categories, such as the most common wired/wireless keyboard and mouse, HTPC multimedia keyboard, leather keyboard for tablet, touch keyboard, gaming keyboard and mouse, and even the 3D Air keyboard and mouse. They are all included in Sunrex's diversified product line.



Wired Products
Wired Solution-USB,PS/2



Other HID Products
Presenter



Wireless Products
Wireless Solution-IR,2.4GHz,Bluetooth



Compatible Systems
Compatible OS-Windows, Android, Mac, iOS



Mouse Sensor
Mouse Sensor-Optical, Infrared Rays, Laser

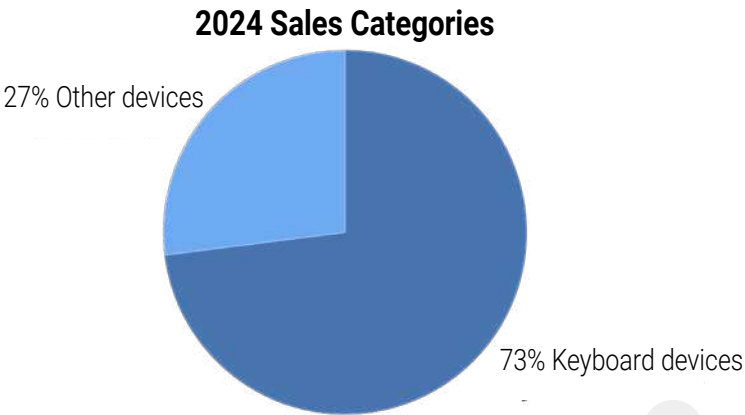


Point Device
Point Device on Keyboard-Trackball, Touchpad, Point Stick, OFN



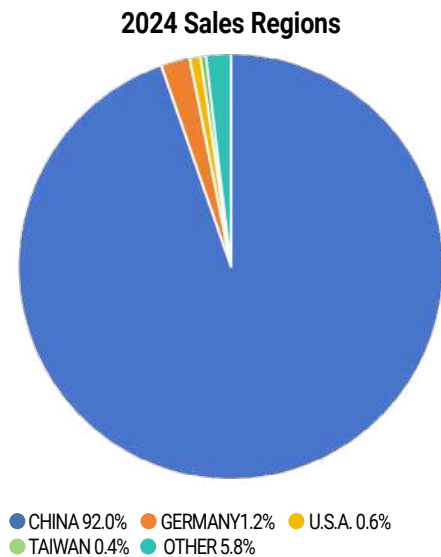
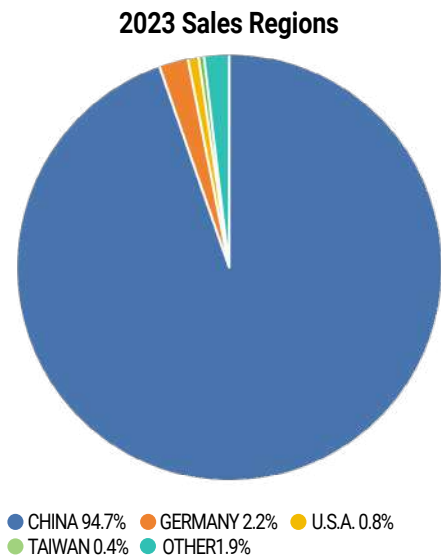
2.2.2 Revenue Composition and Marketing

In 2024, Sunrex's primary business was notebook computer keyboards, accounting for 73% of total revenue. Other products (including slim/wireless/PDA keyboards, mice, touchpads, Microsoft pens, and fiber optic lenses) accounted for 27% of total revenue.



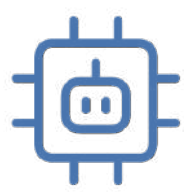
Notebook keyboards and other products sold in:

PRODUCTS	REGION
Notebook Keyboard	China, USA, Brazil, Netherlands, Ma-laysia, Germany, Taiwan, Hungary
Other Electronic Products	China, USA, Germany, France, Korea, Netherlands, UK, Singapore, Czech Republic, Hungary



2.3 Main Products, Services, and Value Chain

2.3.1 Value Chain of the Organization GRI 2-6



Upstream Raw Material Suppliers
Keycaps, Plunger, Housing, Rubber, Membrane, Steel or Aluminum Plate



Midstream Sunrex
Notebook Keyboard, Desktop Keyboard



Downstream Customers
Notebook

Upstream Raw Material Supply Status

Sunrex develops and manufactures input devices such as notebook keyboards, desktop keyboards, mice, and keyboard backlight modules.

Upstream components include keycaps, support frames, middle plates, rubber, backlights, printed circuit boards (PCBs), and steel or aluminum plates.

Sunrex collaborates with hundreds of suppliers, and the supply status of key raw materials is as follows:

 Keycaps Taiwan, China	 Aluminum Plates Taiwan, China	 Membrane Switch Taiwan, China
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Downstream Application Areas

Sunrex products are primarily used in notebook and desktop computers. Our customers include both domestic and international brand manufacturers as well as contract manufacturers. The products are mainly for export, with an export ratio of 99% for the 2024 fiscal year.

2.4 Manufacturing Process Expertise and Management

2.4.1 Process Expertise

To master critical production technologies and provide highly flexible capacity planning, Sunrex focuses on the development and improvement of process expertise. The company has established an integrated in-house production model that covers the entire workflow—from plastic injection, mold design, and coating, to SMT and assembly testing. In recent years, Sunrex has also introduced automation equipment and AI testing systems to enhance production speed and shorten order lead times.

(1) INJECTION SHOP

One of Sunrex's key assets and core process technologies is its injection molding capability. The company operates a wide range of injection molding machines of various tonnages, enabling the production of items from precision components to full casings, thereby offering customers a very high level of flexibility.

(2) IN-HOUSE TOOLING SHOP

Mold Design, Electric Discharge Machining (EDM), and mold Trimming



(3) IN-HOUSE MEMBRANE FABRICATION

Key Components of Membrane Keyboard

Membranes is one of the key components of membrane keyboards, and Sunrex owns a membrane manufacturing department. In addition to fully mastering key technologies, it can also avoid the problem of insufficient production capacity of outsourcing manufacturers during peak seasons.



(4) PAINTING & PRINTING SHOP

Sunrex's spraying factory is fully equipped with comprehensive spraying and print-ing facilities, enabling all complex spraying and printing processes to be independently completed inhouse.

**(5) SMT WIRE****(6) ASSEMBLY LINES**

Sunrex's assembly line is composed of well-trained employees, and each station has a detailed SOP to assist the production line personnel to complete product assembly. Each line will be equipped with one or two quality inspection stations to ensure that the production quality can be maintained at the best state.

**(7) Professional ODM / OEM**

Sunrex has been committed to product development and have conducted several research over the years, engineered towards reliable product design and development. These developments range from specification establishment, project evaluation, design proposal to subsequent product verification, reliability testing and so many others. All these are indications of Sunrex's professionalism.

2.4.2 Manufacturing Management System

1. ISO Management System

To ensure product quality, all Sunrex plants have obtained ISO 9001:2015 Quality Management System certification. Production processes are implemented according to internationally recognized quality management standards, covering design and development, procurement quality standards, manufacturing and service controls, as well as monitoring and measurement equipment management. This ensures comprehensive quality control and a fully compliant quality management system.

Furthermore, Sunrex's Chongqing, Jiangsu, Shenzhen, Jiangxi, and Changshu plants have obtained ISO 14001:2015 Environmental Management System and ISO 45001:2018 Occupational Health and Safety Management System certifications. Each plant also continuously pursues additional certifications based on operational needs, such as ISO 14064-1: Organizational Greenhouse Gas Inventory and ISO 27001 Information Security Management System, to establish well-managed working environments, minimize environmental impact, and safeguard employee health and safety.

Sunrex has established a comprehensive process management system to ensure compliance with legal and customer requirements while enhancing production efficiency.

2. Enterprise certification and other related certifications

Sunrex fully complies with the strict green product certification requirements of customers in Europe, the Americas, Japan, and other regions, becoming one of the few PC peripheral suppliers capable of obtaining certifications from multiple brand customers simultaneously.

The following items have been approved or certified by relevant regulatory authorities:



Each Pant has passed the Approval Project:

CERTIFICATION	TAIWAN	CHONGQING	JIANGSU	SHENZHEN	JIANGXI	CHANGSHU
ISO 9001:2015	◆	◆	◆	◆	◆	◆
ISO 14001:2015		◆	◆	◆	◆	◆
ISO 45001:2018		◆	◆	◆	◆	◆
ISO 14064-1		◆	◆			◆
ISO 27001		◆				
IECQ QC 080000		◆	◆	◆	◆	◆
RBA Manual		◆	◆	◆		◆

Currently, each factory of the company has successively passed the following certifications:



CHAPTER 03

Operations and Governance

- 3.1 Operating
Performance
- 3.2 Governance
Structure
- 3.3 Company
Governance
/ Ethical
Management
- 3.4 Regulatory
Compliance

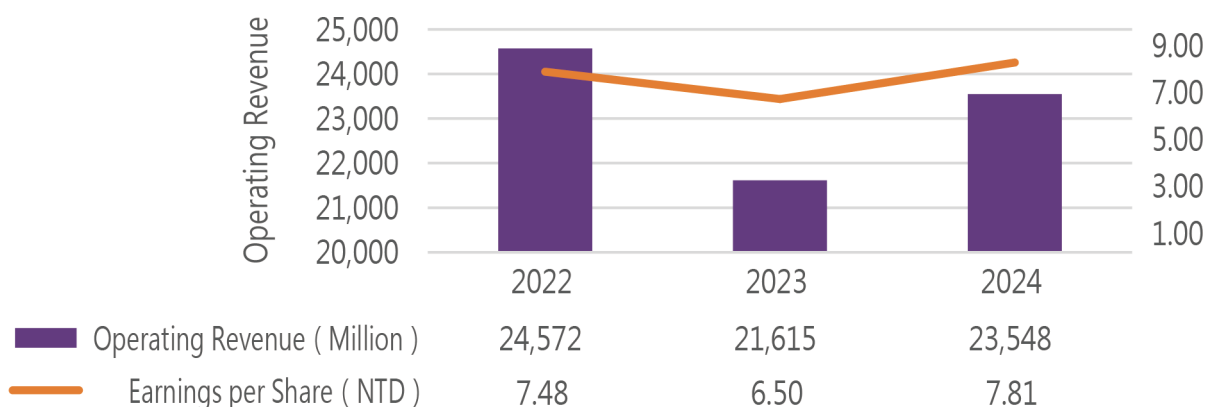


3.1 Operating Performance

3.1.1 Financial performance indicators for the past three years are as follows:

In 2024, Sunrex reported consolidated operating revenue of NT\$23,548,015 thousand, with earnings per share (EPS) of NT\$7.81, reflecting steady and healthy business growth.

Operating Revenue and Earnings per Share (EPS)



3.1.2 Direct Economic Value Generated and Distributed GRI 201-1

(Unit: NTD thousand)

ITEMS	BASIC ELEMENTS		2022	2023	2024
Direct Economic Value Generated (A)	Revenue	Sales Revenue, Interest Income, Other Income	24,879,508	21,787,194	23,727,213
	Operating Costs	Operating Costs + Operating Expenses - Employee Salaries and Benefits - Community Investment	18,561,564	16,092,402	17,248,158
Distributed Economic Value (B)	Employee Salaries and Benefits	Salaries, Profit-sharing, Bonuses, Employee Benefits	4,398,853	3,865,564	4,318,101
	Payments to Capital Providers	Interest Expenses, Dividend Payments	720,828	884,054	703,527
	Payments to Government	Income Tax Expenses	556,754	562,478	976,979
	Community Investment	Donations, Sponsorships, and Investments	0	0	0
Retained Economic Value (A) - (B)			641,509	382,696	480,448

3.1.3 Financial Assistance Received from the Government GRI 201-4

In 2024, Sunrex did not receive any financial assistance from the government.

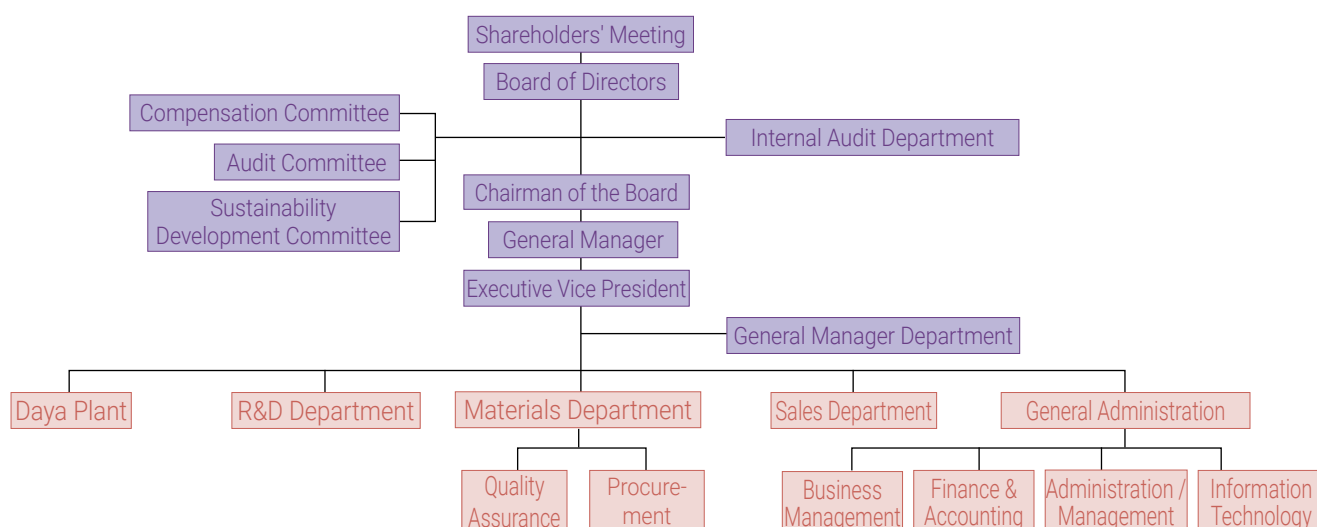
3.2 Governance Structure

3.2.1 Governance Structure and Composition GRI 2-9

The highest governing level of Sunrex is the Board of Directors. Under the Board, three functional committees—the Audit Committee, the Remuneration Committee, and the Sustainability Development Committee—assist in fulfilling the Board’s oversight responsibilities. These committees regularly report their activities, proposals, and relevant resolutions to the Board. In terms of sustainability strategy management, the Board also serves as the highest decision-making and supervisory authority for managing the impacts of economic, environmental, and social topics.

The governance structure of Sunrex is as follows:

Sunrex Governance Structure Diagram



3.2.2 Shareholders' Meeting and Investor Relations

Sunrex values the opinions of investors and shareholders and has established a spokesperson system and an Investor Relations (IR) contact window. The Company regularly holds Shareholders' Meetings and Board of Directors meetings to enhance the timeliness and transparency of information disclosure, thereby safeguarding the rights and interests of investors and shareholders.

For investors seeking the latest updates on the Company's revenue growth, Sunrex releases monthly revenue reports and holds an annual Shareholders' Meeting. In accordance with the Company Act, shareholders may submit proposals in writing for discussion at the annual Shareholders' Meeting.

In addition, an Investor Relations section is available on the Company's official website, providing access to operational updates, financial information, and a dedicated shareholders' column (including revenue and dividend disclosures). Shareholders and investors can also communicate questions and suggestions through the Investor Relations contact channel. All related information is accessible via the [Company website](#) or through the [Market Observation Post System \(MOPS\)](#).

3.2.3 Board of Directors: Functions, Composition, and Operations

Functions

The Board of Directors is the company's highest governing unit and the central authority for major business decisions. Its responsibilities include appointing and overseeing the company's management team, monitoring business performance, preventing conflicts of interest, and ensuring that the company complies with all applicable laws, the Articles of Incorporation, and resolutions of the shareholders' meeting in the exercise of its powers, while safeguarding shareholders' rights and interests.

Composition

Directors' and Independent Directors' Tenure, Diversity, and Expertise GRI 2-9 and GRI 2-10

Sunrex's Board of Directors is established in accordance with the [Articles of Incorporation](#), comprising 7 to 9 directors, including Independent Directors, with the number of Independent Directors not fewer than 3.

The term of office for directors is three years, and they may be re-elected consecutively. The company adopts a candidate nomination system for director elections, with all directors elected by the shareholders from eligible candidates. Each term, consideration is given to whether nominees align with the company's development plans and promote board diversity, while periodically appointing qualified professionals to strengthen the Board's functions.

The current Board consists of 9 seats, including 3 Independent Directors. Female directors account for 4 seats, representing 44.44% of the Board. Board members possess diverse professional backgrounds and extensive industry experience, which facilitates complementary expertise in the execution of their duties and in corporate governance. Under the leadership of the full Board, significant achievements have been made in both business strategy and information transparency.

Details on directors' professional backgrounds, terms of office, gender, education, qualifications, and experience are provided in the company's 2024 [Annual Report](#) (P. 5–P. 12), on the [Company website](#) in the Corporate Sustainability section, or via the [Market Observation Post System \(MOPS\)](#).

Diversification Core Items Name of Director	Gender	Dual Role as an Employee of the Company	Age				Length of term of independent directors		Industry Experience			Professional Ability		
			Less than 40 years	40~50	51~60	71~75	Less than 3 years	6 to 9 years	Manufacturing	Finance	Marketing	Finance accounting	Crisis management	International market perspective
Tsai Huo-Lu	M	◆				◆			◆	◆	◆	◆	◆	◆
Tsai-Tseng Shu-Ping	F	◆				◆			◆	◆	◆	◆	◆	◆
Tseng Su-E	F	◆				◆			◆	◆	◆	◆	◆	◆
Li Ming-Tse	M	◆			◆				◆	◆	◆	◆	◆	◆
Tsai Yu-Hsueh	M		◆							◆	◆	◆	◆	◆
Yeh Yeh	F				◆					◆	◆	◆	◆	◆
Peng Yu-Ling	F				◆			◆		◆		◆	◆	◆
Kuo Yuan-Ching	M				◆			◆		◆		◆	◆	◆
Wu Yuan-Fu	M			◆			◆			◆		◆	◆	◆

Board Attendance and Communication of Key Material Events GRI 2-16

In 2024, the Board of Directors held 6 meetings. For board attendance rates, please refer to the company's [Annual Report](#) (P.22), and for key resolutions, see [Annual Report](#) (P.76–P.81).

Independence of the Board of Directors GRI 2-10

The Company's Board of Directors currently consists of 9 directors, including 3 independent directors (accounting for one-third of the board). Three of the directors are first degree relatives and two of the directors are second degree relatives, in compliance with Paragraph 3, Article 26-3 of the Securities and Exchange Act. Therefore, the Company's Board of Directors meet the independence requirement.

The Company has established an Audit Committee; there are no relationships of spouse or within the second degree of kinship between supervisors or between supervisors and directors, in compliance with Paragraph 4, Article 26-3 of the Securities and Exchange Act. For detailed information regarding the independence of the Board of Directors, please refer to the Company's 2024 [Annual Report](#) (P.8–P.12) or visit the Corporate Sustainability section on the [Company website](#).

Board of Directors Nomination and Election (Top Governance Unit) GRI 2-10

Sunrex's director elections are conducted in accordance with Article 192-1 of the Company Act, the Company's Articles of Incorporation, and the ["Director Election Rules,"](#) adopting a candidate nomination system. Shareholders holding more than 1% of the total issued shares may submit a list of director candidates in writing to the Company, and the shareholders' meeting shall elect directors from qualified candidates. The nomination and selection of director candidates take into account board diversity, including gender, age, professional knowledge, background, and industry experience, ensuring that elected directors possess the necessary knowledge, skills, and competencies to perform their duties. They also have extensive management experience regarding economic, environmental, and social issues and their related impacts. The Company's Articles of Incorporation stipulate that the number of Independent Directors shall not be fewer than three. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election procedures, and other compliance matters of Independent Directors are handled in accordance with the relevant regulations of the competent securities authority.

Chair of the Board of Directors (Top Governance Unit) GRI 2-11

Tsai Huo-Lu currently serves as Chairman of Sunrex's Board of Directors and does not hold any other positions within the Company, ensuring the independence of corporate operations.

Board of Directors (Top Governance Unit) Role in Supervising Impact Management GRI 2-12

The Board of Directors of Sunrex serves as the Company's top governance unit in supervising impact management. It is responsible for formulating the Company's policies, strategies, and objectives on economic, environmental, and social issues, and for overseeing their implementation. When making decisions on significant matters, the Board considers economic, environmental, and social topics and their associated impacts, risks, and opportunities, as well as the views of stakeholders. Details on the management of material topic impacts in 2024 are provided in the relevant sections of this report.

Board of Directors (Top Governance Unit) Role in Sustainability Reporting GRI 2-14

The Company's Sustainability Development Committee is responsible for consolidating information collected by various task groups and ensuring that the Sustainability Report is prepared in compliance with relevant legal requirements. Upon completion, the report is finalized and published after approval and resolution by the Board of Directors. The Board approves the sustainability mission or vision, sustainability policies, systems, relevant management guidelines, and specific implementation plans, thereby ensuring the timeliness and accuracy of sustainability-related information disclosure.

Board of Directors Conflict of Interest Avoidance GRI 2-15

Regulations for the Prevention of Conflicts of Interest

Sunrex's Board of Directors has established comprehensive policies and measures to avoid conflicts of interest, including:

1. Article 32 of the Company's ["Corporate Governance Best Practice Principles,"](#) Article 19 of the ["Ethical Corporate Management Best Practice Principles,"](#) Article 11 of the ["Procedures for Ethical Management and Guidelines for Conduct,"](#) and Article 15 of the ["Rules of Procedure for Board of Directors Meetings"](#) all clearly stipulate that any director who has a personal interest, or whose represented legal entity has an interest, in any agenda item shall explain the material aspects of such interest at the current Board meeting. If the matter may be detrimental to the interests of the Company, the director may present opinions and respond to inquiries but shall not participate in discussion or voting, and shall recuse themselves during discussion and voting. The director shall also not act as a proxy for other directors in exercising their voting rights.
2. The Company has established a ["Code of Ethical Conduct"](#) to guide the conduct of directors and managerial officers in alignment with ethical standards. The Code covers the prevention of conflicts of interest and the avoidance of opportunities for personal gain, requiring that directors and managerial officers refrain from obtaining improper benefits through their positions in the Company. Company personnel shall handle business matters objectively and efficiently, and avoid obtaining improper benefits for the following parties through their positions in the Company:
 - (1) The individual, their spouse, or relatives within the second degree of kinship.
 - (2) Entities in which the aforementioned persons directly or indirectly hold significant financial interests.
 - (3) Entities in which they concurrently serve as chairperson, director, or senior executive.

2024 Implementation Status of Conflict of Interest Prevention

For details on the 2024 implementation of directors' recusal from agenda items involving conflicts of interest, please refer to the Company's 2024 [Annual Report](#) (P. 24-25).

Board of Directors (Top Governance Unit) Collective Intelligence GRI 2-17

All directors of Sunrex completed the required minimum of six hours of continuing education in 2024. In addition, to enhance directors' professional competence on economic, environmental, social, regulatory, and risk management topics, the Company encourages directors to pursue ongoing education and periodically provides information on diverse courses and seminars organized by external institutions. Details of [Directors' Continuing Education](#) in 2024 are available on the Market Observation Post System (MOPS).

Board of Directors (Top Governance Unit) Performance Evaluation GRI 2-18

To implement sound corporate governance and enhance the functions of the Board of Directors, Sunrex has established the ["Board of Directors Performance Evaluation Measures,"](#) which stipulate that an internal performance evaluation of the Board shall be conducted at least once annually, and an evaluation by an external professional independent institution or a team of external experts and scholars shall be conducted at least once every three years.

The performance evaluation process involves collecting information related to the activities of the Board and functional committees by respective executing units. The information is then distributed for completion through self-assessment questionnaires, including the "Board Performance Self-Assessment Questionnaire," "Director Performance Self-Assessment Questionnaire," and "Functional Committee Performance Self-Assessment Questionnaire." The collected data are consolidated by the coordinating executing unit or the Board Secretariat. Based on the evaluation criteria, the results are recorded in an evaluation report, submitted to the Board for review and improvement, and used as a reference for the selection or nomination of directors and functional committees.

In 2024, the weighted average score of the Board's self-assessment was 93.51, the weighted average score of individual director performance evaluations was 94.30, and the weighted average score of functional committee performance evaluations was 93.79, indicating that both the Board and functional committees operated effectively.

3.2.4 Functional Committees: Functions, Composition, and Operations

To strengthen supervision and enhance corporate governance functions, Sunrex has established three functional committees under the Board of Directors: the Compensation Committee, the Audit Committee, and the Sustainability Development Committee. These functional committees assist the Board in performing its supervisory duties and regularly report their activities, proposals, and related resolutions to the Board.

Compensation Committee

1. Composition and Operations of the Compensation Committee GRI 2-9, GRI 2-16, and GRI 2-20

Sunrex established the Compensation Committee on December 16, 2011. The Committee is composed entirely of Independent Directors and, in accordance with its organizational charter, performs its duties with the care of a prudent manager and in good faith. It assists the Board in executing and evaluating the performance assessment and compensation policies, systems, standards, and structures for directors and managerial officers.

According to the organizational charter, the Compensation Committee convenes at least twice annually. In 2024, three meetings were held, with a 100% attendance rate. The meetings discussed agenda items including the compensation of directors and managerial officers, salary adjustments, and employee performance bonuses. For information on the Committee members and operational details, please refer to the Company's 2024 [Annual Report](#) (P. 39-40), under the Compensation Committee Operations section.

2. Compensation Policy for the Board of Directors and Executives GRI 2-19

The Compensation Committee is dedicated to assisting the Company in establishing a fair compensation and performance system. It regularly reviews the performance evaluations as well as the compensation policies, systems, standards, and structures for directors and executive management, ensuring the effective operation of corporate governance and compensation management.

Director remuneration includes fees and business execution expenses. In accordance with Article 30 of the Company's [Articles of Incorporation](#), director fees shall not exceed 3% of the pre-tax profit for the year. However, if the Company has accumulated losses, an amount shall first be reserved to offset such losses. Director compensation at Sunrex is determined by the Compensation Committee with reference to industry benchmarks to provide reasonable remuneration.

Executive management compensation includes salaries, bonuses, employee remuneration, and retirement benefits. The Compensation Committee evaluates such compensation by considering the nature and responsibilities of each executive's role, as well as their education, experience, years of service, and performance, and submits its recommendations to the Board of Directors for approval.

Employee remuneration is allocated in accordance with the Articles of Incorporation, with at least 1% of the pre-tax profit for the year set aside. If the Company has accumulated losses, an amount shall first be reserved to offset such losses. Annual employee remuneration is distributed based on factors such as years of service, period of employment during the year, performance evaluation scores, and overall annual performance, following approval by the Board of Directors and reporting to the shareholders’ meeting.

The compensation of directors and executive management is reviewed by both the Compensation Committee and the Board of Directors, and the remuneration system is continuously reviewed in light of actual business conditions to achieve a balance between sustainable operations and risk management.

For information on directors’ and executive management’s salaries, bonuses, severance pay, and retirement benefits, please refer to the Company’s 2024 [Annual Report](#) (P.14–P.23) for details on the most recent year’s remuneration paid to directors, supervisors, the General Manager, and Deputy General Managers.

Audit Committee GRI 2-9 and GRI 2-16

Sunrex established the Audit Committee on June 17, 2022. The Committee is composed entirely of Independent Directors and assists the Board of Directors in strengthening the Company’s internal control mechanisms and enhancing corporate governance performance. In 2024, the Audit Committee held five meetings with a 100% attendance rate. For information on the Committee members and operational details, please refer to the Company’s 2024 [Annual Report](#) (P.27–P.32) under the Audit Committee Operations section.

Sustainability Development Committee GRI 2-9

In November 2024, Sunrex established the Sustainability Development Committee with the approval of the Board of Directors to strengthen the Company’s governance structure, promote environmental conservation, and fulfill social responsibilities, enabling the Board to discharge its duties in safeguarding the rights and interests of the Company, employees, shareholders, and stakeholders. The Committee consists of five members, all of whom are directors. For details on the organizational structure and primary responsibilities, please refer to Section 1.1, Sustainability Development Management Mechanism.

3.2.5 Internal Audit System

Sunrex has established an audit department directly under the Board of Directors in accordance with the law, and performs audit operations in an independent and objective way to ensure the achievement of the following objectives:

Internal Audit Responsible Department and Main Responsibilities



Effectiveness and efficiency of operations



The report is reliable, timely, effective and complies with relevant regulations



Compliance with relevant laws and regulations

The audit unit provides management with an understanding of potential risks, evaluates the implementation of the Company’s internal control system, and ensures the integrity and effectiveness of the internal control system. They provide relevant investigation, evaluation or consulting services to assist the Board of Directors and senior management in fulfilling their corporate governance responsibilities.

Audit Scope



Auditing of each operating cycle



Propose post-performance audit of operations



Protect assets, improve the effectiveness of accounting information, and achieve business goals

3.3 Company Governance / Ethical Management

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25, and GRI 3-3

Company Governance / Ethical Management Significance to the Company

Sunrex firmly believes that sound corporate governance and ethical business practices form the cornerstone of sustainable operations. By fostering a culture of integrity and establishing a robust governance framework, the Company strives to achieve the goal of long-term sustainability.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS: Poor corporate governance and violations of business ethics may lead to fraudulent practices, severely damaging the Company's reputation and the rights and interests of relevant stakeholders.

POSITIVE IMPACTS: Establish a sound corporate governance system and regulations, adhere to business ethics, prevent improper business practices, and meet the expectations and requirements of both the government and stakeholders.

Policy and Commitment

Formulate management policies related to corporate governance and ethical business practices, including the ["Ethical Corporate Management Best Practice Principles,"](#) the ["Code of Ethical Conduct,"](#) and the ["Procedures for Ethical Management and Guidelines for Conduct,"](#) Integrate corporate governance and integrity risk management into the Company's internal control system to prevent losses arising from misconduct by employees, directors, or managers that may violate integrity, breach fiduciary duties, or even break the law.

Actions Taken

1. Insiders are required to sign a Statement of Compliance with Ethical Business Practices.
2. Irregularly circulate official notices from regulatory authorities to insiders, provide monthly reminders on equity change declarations, and conduct quarterly awareness sessions on insider trading and related regulations.
3. Arrange training courses related to corporate governance and ethical business practices.
4. Implement the internal control three lines of defense mechanism to ensure the continuous effectiveness of the internal control system design.

Indicators for Evaluating the Effectiveness of Actions

Cases of complaints or reports regarding violations of ethical standards or illegal activities by the Company's operations or employees.

GOALS

Short-Term (2025)

Medium-Term (2027)

Long-Term (2030)

Keep zero occurrences of violations of integrity and illegal activities

Impact of Stakeholder Engagement on Actions Taken

The Company holds an annual shareholders' meeting and at least one Board of Directors meeting each quarter, ensuring thorough two-way communication with directors and shareholders. During these meetings, reports on internal control audits and ethical business practices are presented. Additionally, the Company's official website provides a stakeholder service portal, offering communication channels for investors, employees, and customers/suppliers.

3.3.1 Ethical Business Policies and Procedures

Sunrex has established the “Ethical Corporate Management Best Practice Principles” and the “Code of Ethical Conduct.” Key points of these policies are summarized in the table below. For the full text, please refer to the Company’s official website or click on the policy names for direct access.

Ethical Corporate Management Best Practice Principles

ITEMS	CONTENTS
Applicable Parties	Company personnel refer to the Company’s and its subsidiaries’ directors, managers, employees, appointees, and persons with actual control.
Policy Content	1. Prohibit giving or receiving bribes. 2. Prohibit providing illegal political contributions. 3. Prohibit improper charitable donations or sponsorships. 4. Prohibit unreasonable gifts, hospitality, or other improper benefits. 5. Prohibit infringement of intellectual property rights. 6. Prohibit engaging in unfair competition. 7. Prevent products or services from harming stakeholders.
Implementation Items	1. Integrate integrity and ethical values into the Company’s business strategy, and establish anti-fraud measures in accordance with relevant laws and regulations to ensure ethical business practices. 2. Regularly analyze and assess the risks of unethical conduct within business operations, develop preventive programs accordingly, and establish standard operating procedures and conduct guidelines within each program. 3. Plan internal organization, staffing, and responsibilities, and implement mutual oversight mechanisms for business activities with higher risks of unethical conduct. 4. Promote and coordinate training on integrity policies. 5. Design and maintain a whistleblowing system to ensure its effectiveness. 6. Assist the Board of Directors and management in auditing and evaluating the effectiveness of preventive measures established for ethical business practices, and regularly assess compliance within relevant business processes, reporting the findings.

Code of Ethical Conduct

ITEMS	CONTENTS
Applicable Parties	All directors and managers of the Company.
Policy Content	1. Prevent conflicts of interest and ensure that directors and managers do not use their positions within the Company to gain improper benefits. 2. Prohibit directors and managers from using Company assets or information, or leveraging their positions, to obtain personal gains. 3. Directors and managers have a duty to maintain the confidentiality of information concerning the Company or its customers and suppliers. 4. Directors and managers must treat the Company’s customers, suppliers, competitors, and employees fairly, and shall not obtain improper benefits through manipulation, concealment, abuse of information acquired from their positions, misrepresentation of important matters, or other unfair trading practices. 5. Directors and managers are responsible for protecting Company assets and ensuring their effective and lawful use for business purposes. 6. The Company shall strengthen compliance with the Securities and Exchange Act and other applicable laws and regulations. 7. The Company shall promote ethical awareness and encourage employees to report to the Audit Committee, management, internal audit supervisors, or other appropriate personnel any suspected or actual violations of laws, regulations, or the Code of Ethical Conduct. 8. In cases where directors or managers violate the Code of Ethical Conduct, the Company shall apply the disciplinary measures stipulated in the Code.

3.3.2 Implement Ethical Business Practices GRI 2-26

Implementation Measures	2024 Implementation Outcomes
Integrate integrity and ethical values into the Company's business strategy, and establish anti-fraud measures in accordance with relevant laws and regulations to ensure ethical business practices.	The "Ethical Corporate Management Best Practice Principles" and "Code of Ethical Conduct" are publicly disclosed on the company's official website.
Plan internal organization, staffing, and responsibilities, and implement mutual oversight mechanisms for business activities with higher risks of unethical conduct.	1. Political Contributions Sunrex upholds political neutrality and does not provide political donations to any party or candidate. 2. Violations of Social and Economic Laws and Regulations In 2024, Sunrex did not violate any laws or regulations related to environmental protection, social and economic domains, product and service information and labeling, or marketing and communications. 3. Anti-Competitive Behavior Sunrex product pricing is determined by market conditions and raw material costs. The company does not engage in price-cutting competition or monopolistic practices.
Promote and coordinate training on integrity policies.	1. In September 2024, insider trading awareness materials were distributed via email to internal personnel to promote compliance with relevant regulations. 2. Each quarter, internal personnel are reminded via email not to trade company stock during the blackout periods: 30 days before the annual financial report announcement and 15 days before quarterly financial report announcements. 3. Education and training on corporate governance and ethical business practices are conducted through lectures, emails, and paper-based acknowledgment forms, integrating these principles into employees' daily operations.
Design and maintain a whistleblowing system to ensure its effectiveness.	The company has established and announced an independent whistleblowing mailbox on both the corporate and internal websites, providing a legitimate and confidential channel for reporting. The identity of the whistleblower and the content of the report are strictly protected to ensure personal safety. Any violations are handled in accordance with company regulations, and information such as the violator's position, name, date of violation, details of the violation, and the resulting actions are promptly disclosed on the internal website. In 2024, no reports of violations of ethical business conduct were received.

Whistleblowing Channels

**Hotline**

(04)25686983#204

**Email**

eason.tsai@sunrex.com.tw

3.4 Regulatory Compliance GRI 2-27

Sunrex adheres to the principle of compliance with applicable laws and regulations throughout its business operations, and ensures that all business activities conform to local legal requirements through management policies and actions.



Legal Compliance Management Policy

The Company has established a legal compliance management system, which includes:

1. Maintaining close communication between the Company's responsible units and relevant regulatory authorities to stay updated on regulatory changes and implement necessary updates.
2. Fostering a culture of compliance by promoting awareness of laws and regulations among employees.
3. Engaging external lawyers to review significant contractual agreements.
4. Ensuring compliance through internal audits conducted by the Audit Office and management system audits.

Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices GRI 206-1

Sunrex is committed to maintaining a fair and competitive market environment and strictly complies with applicable laws and policies on anti-competitive practices. The Company does not engage in any form of anti-competitive, anti-trust, or monopolistic behavior. In 2024, the Company was not involved in any legal actions related to anti-competitive practices or violations of anti-trust and monopoly regulations



Violation and Penalty Statistics

In 2024 and 2023, the Company did not incur any significant fines due to non-compliance with laws or regulations. All applicable tax, labor, environmental, and other industry-specific regulations (such as those related to anti-competitive practices) are strictly observed. The Company maintains a high level of regulatory awareness and actively cooperates with regulatory authorities to ensure that its operations are free from legal risks. If any employee is suspected of unethical conduct, all employees are obligated to report the matter to management.

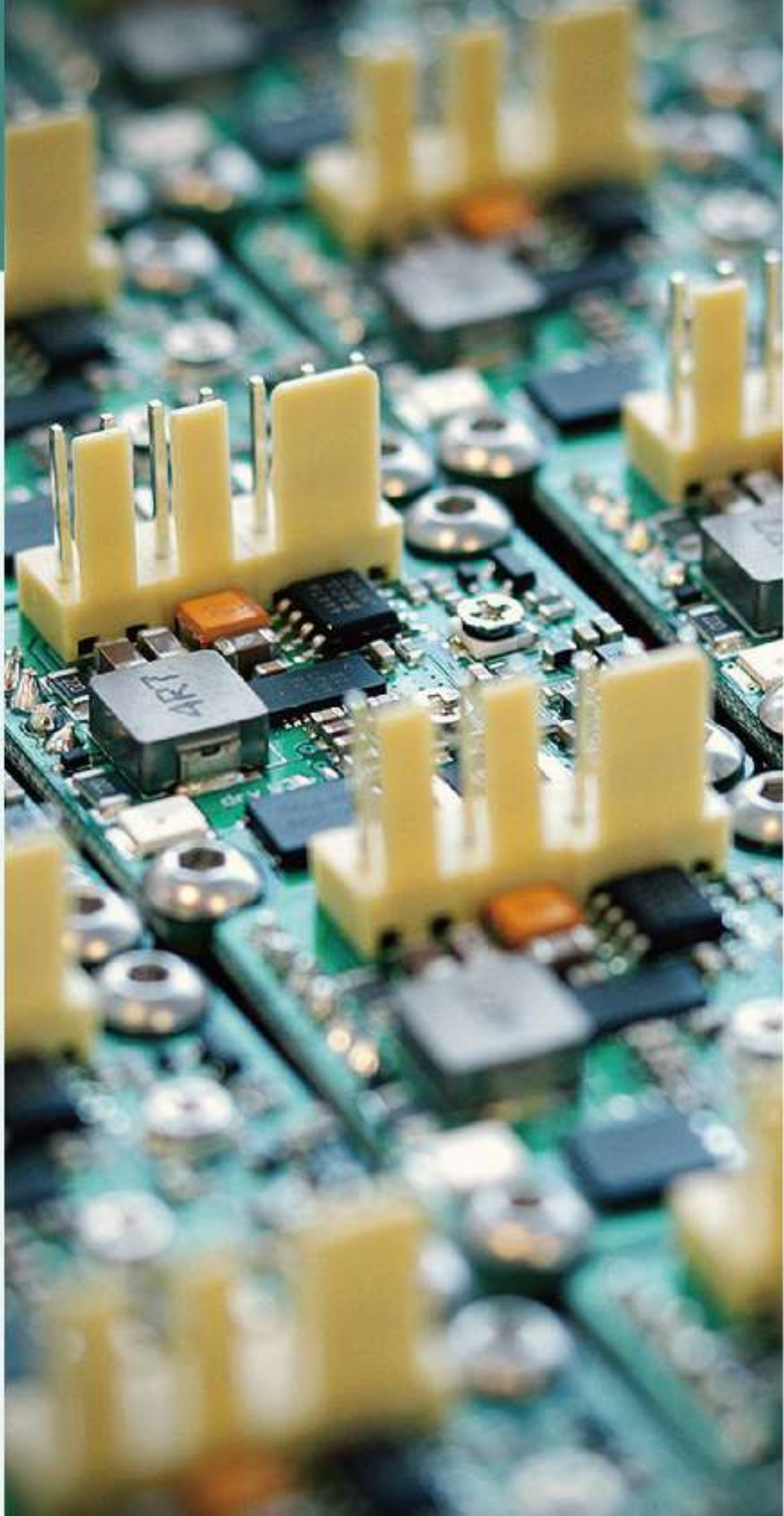
Significant Regulatory Violations		Total Amount of Fines Paid for Regulatory Violations		Total Amount of Fines Paid for Regulatory Violations	
Year 2024	Year 2023	Year 2024	Year 2023	Year 2024	Year 2023
None	None	None	None	NT \$0	NT \$0

Note: The definition of a significant violation is based on Article 4, Item 26 of the "Procedures for Verification and Public Handling of Material Information of Companies Listed on the Taipei Exchange" issued by the Taipei Exchange Foundation. A material event is defined as: (1) An event that causes significant damage or impact to the Company; (2) An event for which a competent authority orders suspension of work, suspension of operations, business closure, revocation, or cancellation of pollution-related permits; (3) A single event for which the total fines amount to NT\$1,000,000 or more.

CHAPTER 04

Product Innovations

- 4.1 Product Innovations
- 4.2 Professional OEM/ODM
- 4.3 Supplier Management
- 4.4 Customer Relations



4.1 Product Innovations

Sunrex places great emphasis on product innovation, meeting market demands and enhancing corporate competitiveness through technological improvements, design innovations, functionality enhancements, and cost reductions.

4.1.1 Product and Technology R&D Overview

Technical Expertise



1. Mini Scissor Structure

The mini scissor foot structure minimizes the size of the keyboard, and its keyboard guide plate has passed the quality certification of APPLE, a well-known brand.



2. Laser Printing Technology

Engraving characters on spray-painted keyboards using laser technology.



3. LED Backlight Keyboard

Sunrex offers a wide range of backlight solutions with high brightness and high uniformity for customization.



4. High Durability Printing Technology

A special process is used to form a transparent and hard protective coating on the keycap surface.



5. Waterproof/Anti-Spill Keyboard

Available in different waterproof levels.



6. Shockproof Keyboard

Specially enhanced structural design to achieve shockproof, fall-proof function.



7. Low Stroke Key Structure

Ultra-thin keyboard - industry-leading ultra-low travel.



8. Metal Key

Available in a variety of metal materials and finishes.



9. Crystal Key

Double material injection is used to achieve the purpose of beauty and durability

Product Development Strategy



Keyboard Device

Notebook Keyboard, Ultra-thin Keyboard, Wireless Keyboard, Tablet External Keyboard, Mechanical Keyboard



Pointing Device

Mouse, Touchpad



Touch Pen

Touch Pen



Wireless RF and Bluetooth Technologies

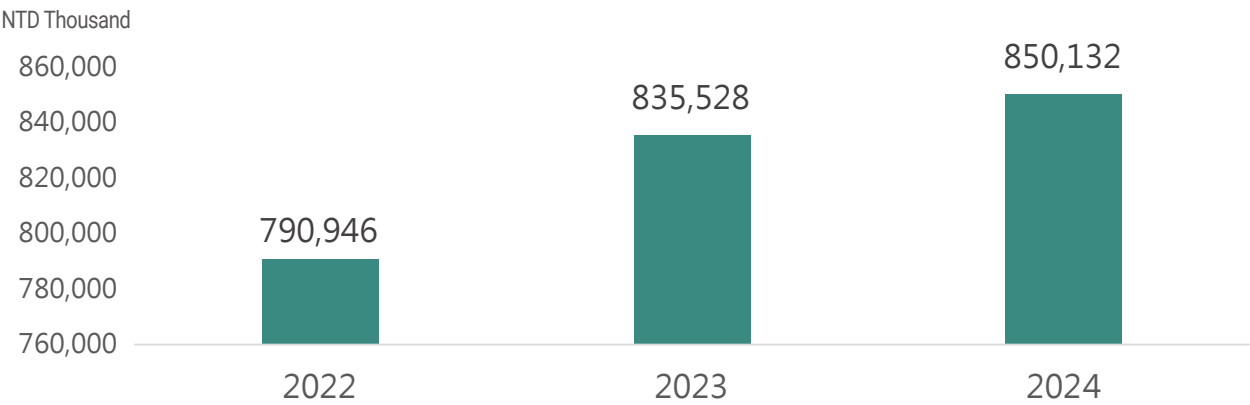
Wireless Module Technology, Bluetooth Application Technology



Development and Application of Key Components for Notebook Keyboards

Backlight Module

R&D Expenses for the Past Three Years



Over the past three years, Sunrex has continuously increased its R&D investment, reflecting the company's strong commitment to new product development and technological innovation. The company consistently cultivates outstanding R&D talent, strengthens the development of new products and processes to shorten the time to mass production, and researches and develops key components for various types of computer peripheral input devices and keyboards, expanding more diverse market opportunities. In addition, in response to the international emphasis on environmental protection, the company has also increased investment in the development of green processes and green products to comply with the EU RoHS environmental regulations.

Patent Performance

Sunrex's patent applications and granted patents in 2024 demonstrate the company's R&D capabilities over the past year. Sunrex is committed to strengthening its innovative R&D capacity and applying for patents to protect the intellectual property of its research results.

In 2024, the company filed 69 patent applications and was granted 7 patents.

Number of Patents Filed and Obtained in 2024:

Patent Type	Invention	Utility Model	Design	Total
Number of patent applications	44	16	0	60
Number of patents Awarded	3	4	0	7

The Approved Patents for 2024

Patent Name	Region	Application Day	Certificate No.	Patent Type
Touchpad Device	China	2024/4/1	CN222071190U	Invention
Backlight Module of the Illuminated Keyboard	China	2024/1/22	CN221529768U	Utility Model
Backlight Module for Anti-Ghosting Keyboard	USA	2024/3/26	US12105312B1	Invention
Full-Area Uniform Pressure Control Board	Taiwan	2024/5/22	M659008	Utility Model
Backlit Keycaps with Hidden Characters	Taiwan	2024/4/24	M664098	Invention
Touchpad Device	Taiwan	2024/3/20	M657216	Utility Model
Backlight Module of the Illuminated Keyboard	Taiwan	2024/1/12	M653833	Utility Model

As of December 31, 2024, Sunrex held a total of 312 valid patents.

Among them, in Taiwan, there are 37 invention patents, 88 utility model patents, and 6 design patents; in China, 8 invention patents, 113 utility model patents, and 4 design patents; in the United States, 52 invention patents and 1 design patent; and in other regions such as Japan and South Korea, 3 utility model patents.

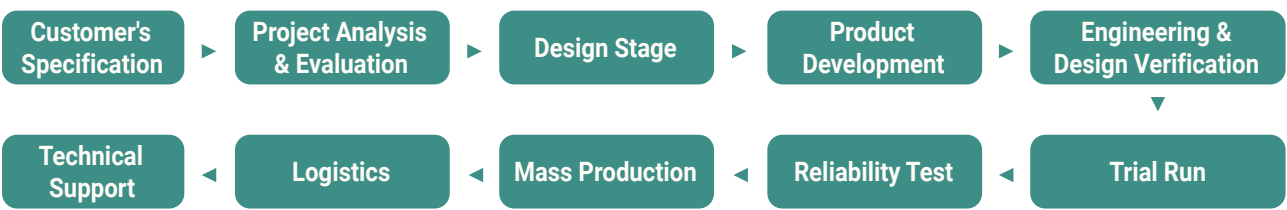
Region	Taiwan	China	USA	Other	Total
Invention	37	8	52	0	97
Utility Model	88	113	0	3	204
Design	6	4	1	0	11
Total	131	125	53	3	312

4.2 Professional OEM/ODM

Sunrex possesses professional capabilities in both OEM (Original Equipment Manufacturer) and ODM (Original Design Manufacturer).

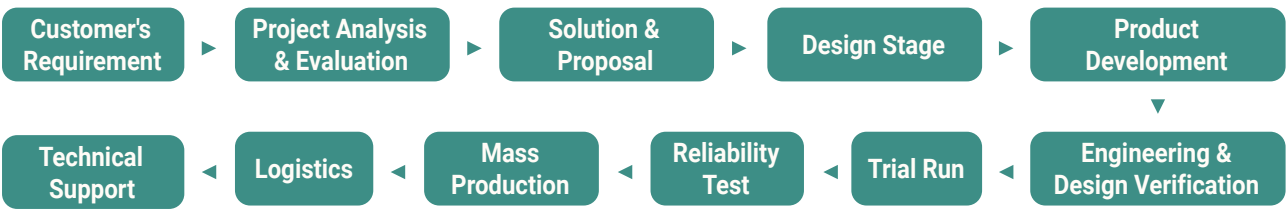
OEM PROCESS

The OEM service produces high-quality products based on customers' requirements and specifications, covering steps such as customer needs analysis, design and development, engineering verification, pilot production, reliability testing, mass production, logistics, and technical support. The company's professional team ensures that every detail, from the specifications provided by the customer to the final product, meets strict quality standards.



ODM PROCESS

Our ODM service process includes customer requirement analysis, solution design, product design, reliability testing, trial production, product development, engineering verification, mass production, logistics and technical support, etc. Through our excellent product development team and experienced engineers, we ensure that our products can meet customer requirements and market demands.



4.3 Supplier Management

Sound supply chain management can help prevent operational disruptions caused by supply shortages, thereby ensuring business continuity and stable operations. To effectively implement supply chain management, Sunrex has established management regulations, including the "Procurement Management Procedures" and "Supplier Evaluation Procedures/Standards," which clearly define the selection, evaluation, audit, and management of suppliers. In addition, Sunrex is committed to collaborating with suppliers to promote sustainable development. Partner suppliers are required to commit to the Responsible Business Alliance (RBA) Code of Conduct, ethical business practices (including integrity and anti-corruption), and legal compliance (including the prohibition of conflict minerals and restricted substances).

Beyond traditional assessment criteria such as quality management, environmental management systems, production and material control, engineering and technical management, and contract performance capabilities, starting from 2024, Sunrex invites key suppliers to complete an ESG self-assessment questionnaire. This questionnaire provides a comprehensive understanding of the current state of the supply chain in promoting sustainable development and identifies potential ESG-related risks. The questionnaire covers areas such as climate risk management, greenhouse gas inventory, use of renewable energy, carbon reduction target setting, occupational health and safety management, conflict minerals policy, and human rights risk assessment. Through this approach, Sunrex strengthens supply chain sustainability management and encourages partners to jointly advance toward sustainable development goals.

Supplier Management Process



1. Supplier Selection

New suppliers must undergo a review of their quality management system, environmental management system, and occupational health and safety system. Only those who pass the review can become qualified suppliers.



2. Supplier Sustainability Management

- Suppliers are required to commit to complying with relevant responsible supply chain standards.
- RoHS compliance and halogen-free (BFR/PVC/Halogen-free) products must meet the requirements specified in the related commitment letters, material declarations, and test reports.



3. Supplier Evaluation and Audit

- Procurement and Quality Assurance evaluate suppliers to ensure stable delivery times and product quality.
- Raw material suppliers must undergo annual SQE audits, and each batch of materials delivered to the company must be accompanied by a certification report from a third-party testing agency.
- From 2024, supplier ESG self-assessments are included in performance evaluations.



4. Tiered Management

Evaluation results are managed using a tiered system, and non-compliant suppliers will have their cooperation eligibility revoked.

4.3.1 Supplier Selection

Before collaborating with new suppliers, the Company first requests the suppliers to provide organizational basic information, including business licenses, tax registration certificates, ISO certificates, etc. The Procurement, Quality Assurance, and Engineering units then conduct surveys on the supplier's Quality Management System, Environmental Management System, and Occupational Health & Safety practices. Suppliers with ISO9000 and ISO14001 certifications are given priority in the evaluation.

Additionally, new suppliers undergo document review, on-site inspection, or sample evaluation based on the characteristics of the materials. They are also required to provide relevant environmental substance assurance documents (such as third-party environmental testing reports, MSDS, material composition sheets, or material certificates). Only after passing the evaluation and audit will the supplier officially qualify as an approved supplier of the Company.



4.3.2 Supplier Sustainability Management

The products and services provided by suppliers not only directly affect the quality of the Company's products, services, and operations, but any violations of corporate social responsibility by suppliers may also indirectly impact the Company's reputation or pose potential risks. To promote sustainable development across the supply chain, the Company has established relevant supplier management policies to jointly uphold corporate social responsibility.

The main management policy guidelines include:

1. Inspection and Audit

For suppliers whose deliveries of key materials account for more than 30% of total supply, the company refers to the “Environmental, Occupational Health & Safety and RBA Goals, Indicators, and Management Procedures.” Suppliers are required to define their company-specific targets and indicators. Procurement compiles a list of these suppliers and establishes an audit plan. The quality control team issues an “Audit Checklist” in advance. After the suppliers conduct a self-assessment, an on-site formal audit is carried out. Any audit findings must be addressed by the suppliers with corrective actions, which are then tracked until closure.

2. Verification of Compliance with RoHS Standards

Products subject to RoHS regulations and halogen-free requirements (BFR/PVC/Halogen-free) must conform to the relevant declarations, material composition sheets, and test report requirements.

3. Supplier Commitment to Responsible Supply Chain

Suppliers commit to complying with responsible supply chain standards by signing documents such as the “Integrity Commitment,” the “Sunrex Supplier Code of Conduct Agreement,” the “Social Responsibility Commitment,” the “RBA Commitment,” and the “Conflict-Free Metals Declaration,” among others.



Suppliers sign an Integrity Commitment

Sunrex requires its suppliers to sign the “Integrity Commitment,” pledging to strictly comply with all integrity management regulations established for business counterparties. Suppliers must refrain from inviting, promising, or offering any form of bribe or other improper benefits—such as joint ventures, profit-sharing through collusion, or similar misconduct—to Sunrex personnel, their affiliates, or designated persons. Furthermore, suppliers are prohibited from directly or indirectly granting benefits to Sunrex employees, their affiliates, or designated persons through the aforementioned practices.



Suppliers are required to sign the “Sunrex Supplier Code of Conduct Agreement.”

Sunrex requires suppliers to sign the “Sunrex Supplier Code of Conduct Agreement.” The Code of Conduct is primarily based on the Responsible Business Alliance (RBA) Code of Conduct, and further references the UN Universal Declaration of Human Rights, Social Accountability International (SAI) standards, and the Ethical Trading Initiative (ETI) guidelines. By signing the agreement, suppliers commit that their company and their supply chains or subcontractors will provide safe working conditions, ensure that employees are treated with respect and dignity, and maintain production processes that meet environmental responsibility requirements. In addition, suppliers must ensure that all of their business activities comply with applicable government laws, regulations, and ordinances.



Suppliers are required to comply with RBA standards

In order to maintain the environment, safety, human rights, and health, while ensuring sustainable development, Sunrex has implemented the RBA management system. Suppliers are required to sign the “Supplier Code of Conduct Agreement,” “Social Responsibility Commitment,” and “RBA Commitment,” and are also provided with training related to the Responsible Business Alliance (RBA) Code of Conduct. These measures enable the company to monitor the extent to which suppliers comply with environmental protection, business ethics, labor and human rights, workplace safety and health management, as well as overall management systems. In addition, suppliers are encouraged to develop materials and processes that reduce environmental impact.

Sunrex also leads by example, with its Changshu, Chongqing, and Shenzhen facilities undergoing audits by accredited organizations, which issue Validated Audit Program (VAP).



Promote Social Responsibility System Standards, such as RBA, to Suppliers and make Commitments.

In order for Sunrex to comply with social responsibility management systems such as RBA, suppliers are required to comply with the following social responsibility guidelines:

1.	We do not use and do not support the use of child labor; we do not use and do not support the use of labor related to slavery, human trafficking, etc.
2.	The phenomenon of forced labor, such as the seizure of identity cards and withholding of deposits, is prohibited.
3.	The working environment shall be continuously improved, with strengthened health and safety mechanisms, and employees' awareness of health and safety shall be enhanced through training and other initiatives.
4.	Respect for employee participation in labor unions and employees' right to collective bargaining.
5.	Discrimination against employees and the imposition of unlawful disciplinary measures are prohibited.
6.	Comply with the provisions of the Labor Law and various laws and regulations, continuously improve working hours and rest and leave arrangements, and strive to create a legal and reasonable wage accounting system, and carry out accounting and payment in accordance with the law.
7.	When Sunrex needs to conduct social responsibility monitoring activities on suppliers, suppliers should actively assign supervisors to participate and organize.
8.	For the non-conformities identified in Sunrex's social responsibility assessment, the supplier will actively identify the causes and, where feasible, actively organize its resources to carry out corrective actions (including corrective actions and compensatory actions).

4.3.3 Supplier Evaluation and Audit

Supplier Evaluation

To diversify risks and reduce procurement costs, and to ensure supplier delivery schedules and quality stability, the company's Procurement and Quality Assurance departments evaluate suppliers based on cost, quality, environmental compliance, EICC requirements, technology, and services, in order to assess their supply capability.

Graded management

The company determines appropriate actions based on the evaluation results. The Grading Levels are as follows:

Priority Supplier (Level A)

Suppliers that have been Level A for six consecutive months; given priority when sourcing new development components.

Guided Supplier (Level C)

Reduce order volume, provide on-site guidance; suppliers may be required to provide external inspection certification upon delivery.



Observation Supplier (Level B)

Maintain order volume and provide individual case guidance; incoming materials inspected according to general inspection standards.

Non-Compliant Supplier (Level D)

After guidance from the company's Quality and Engineering teams, if the supplier fails to meet requirements by the end of the month, their qualification is revoked.

Periodic Evaluation

When the delivery quality or lead time of qualified suppliers shows irregularities, the company's Purchasing, Quality Assurance, and Engineering teams will conduct surprise audits and provide on-site guidance.

ESG Supplier Self-Assessment

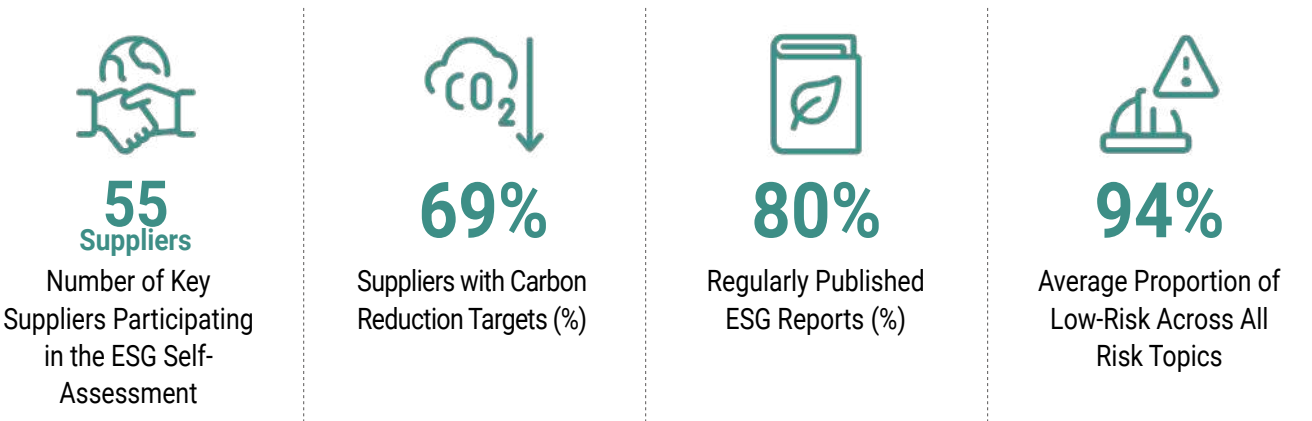
Since 2024, Sunrex has invited key suppliers to complete an ESG self-assessment questionnaire to gain a comprehensive understanding of the current status of the supply chain in promoting sustainable development and the potential ESG-related risks they may face. The questionnaire covers:

Environmental aspects: climate risk management, greenhouse gas inventory, use of renewable energy, and carbon reduction target setting;

Social aspects: occupational health and safety management mechanisms, conflict minerals policy, and human rights risk assessment.

The human rights risk assessment addresses five key topics: "diversity and equal employment, anti-discrimination and anti-harassment," "workplace safety and health," "freely chosen employment versus forced labor," "compensation and benefits, and freedom of expression and grievance mechanisms."

Self-Assessment Results



The Company will use these results as a basis to continuously deepen collaboration with suppliers. Through bilateral communication and engagement, we aim to support the supply chain in further enhancing its sustainability performance. In line with RBA standards and other international initiatives, we will gradually reduce ESG-related risks, working together to achieve the shared goals of social prosperity and environmental sustainability.

4.3.4 Conflict Minerals (Metal) Procurement Policy

Mining of metals has brought significant economic benefits to both developed and developing countries, such as accelerating economic growth, improving quality of life, and optimizing public infrastructure. At the same time, mining has also generated many social and environmental negative impacts. We recognize that the benefits of mining often come at the cost of social and environmental issues.

Due to human rights abuses and conflicts associated with conflict minerals, international initiatives such as the Responsible Business Alliance (RBA) have raised significant attention to these issues. Sunrex declares and commits not to accept metals sourced from non-compliant smelters in conflict-affected regions. In accordance with the latest version of the RBA Electronics Industry Code of Conduct published on the RBA website, Sunrex establishes a "Supplier Code of Conduct Agreement," requiring suppliers to comply with the Company's Conflict Minerals/Metal Procurement Policy. Suppliers must take reasonable steps to ensure that tantalum, tin, tungsten, and gold contained in their products do not, directly or indirectly, fund or benefit armed groups committing serious human rights violations in the Democratic Republic of the Congo or surrounding countries/regions. Suppliers are expected to conduct due diligence on the origin and supply chain of these minerals and to provide evidence of such due diligence measures to customers upon request.

4.4 Customer Relations

Sunrex has established an information security policy in accordance with the ISO 27001 international standard for information security management. Each facility adheres to this policy, taking into account local laws and business regulations, and sets its own information security objectives. By implementing information security management processes aligned with the ISO 27001 framework, we continuously strengthen risk management and operational controls, enhance overall information security resilience, and meet our customers' expectations regarding Sunrex's information security.

Information Security and Customer Privacy



Information Security Management Policy

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Information and Communication Security Management and Continuous Improvement Framework

Sunrex's Information Security Policy is implemented using the PDCA (Plan-Do-Check-Act) management cycle to ensure effective execution of information security measures and prevent violations or unauthorized operations. We continuously provide employees with information security training, proactively manage risks and vulnerabilities, and safeguard physical environments, computer hosts, network usage, system access, software development and maintenance, as well as mobile and portable devices. Employees who violate the Information Security Policy are subject to disciplinary actions in accordance with the Company's reward and penalty regulations, which also serve as a reference for performance management. These measures aim to reduce information security risks and minimize potential impacts on the Company's operations.



Information Security and Customer Privacy Protection Mechanisms

1. Enhance Corporate Employees' Information Security Awareness

- (1) Upon onboarding, new employees sign the "Employee Internet Usage Guidelines" document, which includes information security protection measures. This clearly communicates employees' responsibilities, the security rules they must follow, and reminds them to be vigilant of information security risks.
- (2) Information Security Training: Sunrex plans annual information security training for employees. In 2024, a total of 24 hours of IT-related courses will be conducted in the Taiwan region to enhance employees' information security awareness. Additionally, information security reminders are communicated to employees on an ad hoc basis.

Course Name	Participants	Training Hours
Intermediate Information Security Planning and Protection Practices	2	12
Smart Manufacturing Production Line Management and Practical Applications	1	12

2. Information Security Inspection

Each year, the Information Security Manager at the head office leads information security personnel from all facilities to conduct self-assessments. The assessments are carried out with reference to the Security Guidelines for Listed Manufacturing Companies as well as ISO 27001 information security frameworks and controls. The evaluation covers areas including security policies, information security organization, human resources security, asset management, access control, cryptography, physical and environmental security, operations security, communication security, information system development, acquisition and maintenance, supplier relationships, information incident management, business continuity management, and compliance.

The results of the self-assessment are reported to the General Manager and filed with the audit unit. Based on the identified risk levels, facility information security personnel are required to implement corrective actions within a specified timeframe, and closure is achieved only after verification through re-assessment, following the PDCA management cycle.

Annually, all facilities also undergo customer and third-party information security audits. Security management measures are revised and strengthened in accordance with the requirements and recommendations from these audits.

3. Regular Drills

- (1) Conduct social engineering phishing email drills for employees. Based on the results, provide targeted information security training for high-risk personnel to enhance security awareness.
- (2) Regularly perform data backup and disaster recovery drills for information systems, and report the results to the General Manager.
- (3) Conduct ad hoc drills simulating abnormal system operations, network attacks, or virus infections to ensure employees can respond promptly and correctly, maintaining uninterrupted business operations.
- (4) Perform regular penetration testing to identify potential network and system vulnerabilities, followed by remediation and defense measures.
- (5) Conduct regular vulnerability scanning to check for security gaps in servers and endpoint devices, implement patch management, and take necessary remediation or protective actions.

4. Establish Multi-Layered Security Defense

- (1) Network Security: Network access control, network threat monitoring (NDR), and internal threat detection firewalls.
- (2) Endpoint Management: Antivirus software, email protection, web usage control, and endpoint threat monitoring (EDR).
- (3) Least Privilege: Access control lists, bastion hosts, and privileged account management mechanisms.

Actions Taken in 2024

Information Security Meetings

The Group held a total of 194 information security-related meetings (14 at the Group level and 180 at the facility level), including the annual information security conference, quarterly ISMS management review meetings, monthly information security meetings, and weekly security briefings, to ensure effective implementation of information security management.

Information Security Documents

9 Information Security Documents Updated or Created.

Social Engineering Drill

The Group conducted one social engineering drill, sending a total of 530 emails, of which 33 employees clicked on the simulated phishing links.

Disaster Recovery Drill

The Group conducted three disaster recovery drills for core systems, successfully verifying the feasibility of data backups and restoration environments.

Execution Results GRI 418-1

1. Strengthen Information Security Awareness

(Target Achieved):

- All employees signed the Employee Code of Conduct: 100%.
- Conducted social engineering drills; employees who failed received training, with completion rate of 100%.
- Enhanced employees' information security awareness through six information security campaigns.

2. Strict Compliance with Security Regulations

(Target Achieved):

- Collected information security-related regulations and identified new/revised regulations; actions completed.
- Reviewed the effectiveness of information security policies and objectives; actions completed.
- Conducted quarterly meetings to discuss ISMS regulations and review security implementation; actions completed.

3. Implement Information Security Management

(Target Achieved):

- Performed quarterly vulnerability scans on critical company servers; high-risk vulnerabilities remediated 100%.

- Endpoint devices are whitelisted and must have antivirus software installed to access the network; non-compliance: 0 devices.
- For computers detecting more than 10 viruses, tickets are opened for resolution; non-compliance: 0 cases.

4. Ensure Business Continuity:

- External network services maintained SLA of 99.9%.
- Conducted 5 business continuity (BCP) drills to prevent operational disruptions due to unexpected incidents.
- Strengthened incident response capabilities through planned information security reporting drills; completed successfully.

5. In 2024, no incidents of customer privacy violations or loss of customer data occurred, achieving the target for customer privacy protection.

CHAPTER 05

Environmental Implementation

- 5.1 Environmental Protection Policy
- 5.2 Energy Saving and Carbon Reduction
- 5.3 Energy and Greenhouse Gas Management
- 5.4 Wastewater and Water Resource Management
- 5.5 Waste Management
- 5.6 Climate Change Response and Adaptation



5.1 Environmental Protection Policy

Sunrex's Environmental Protection Policy is a set of policies and actions to protect the natural environment and reduce the impact on the environment. The environmental protection policy not only meets the company's social and ethical requirements, but also contributes to the sustainability and competitiveness of the company.

In recent years, major markets such as North America, the European Union, and Japan have enacted strict regulations on product materials to ensure that consumers can use products in a safe environment. In compliance with environmental laws and international standards, Sunrex has gradually implemented green product manufacturing, beginning from product design and R&D, and extending through to the procurement of final components, all under rigorous process control to achieve the goal of fully green products.

In addition to ensuring products are non-toxic and lead-free, the company actively works to improve product recyclability, reduce persistent waste that harms the environment, and utilize recycled materials with low environmental impact, thereby enabling the sustainable use of global resources.

Furthermore, Sunrex has established an appropriate environmental management system tailored to the nature of its business activities. Dedicated environmental management units or personnel are responsible for promoting and maintaining these systems, while training courses are organized for both management and employees to foster environmental awareness.



Promote the reduction of the impact on its own operating environment

Sunrex continues to reduce the environmental impact of its living and office areas through simple energy savings such as:

1. Sunrex has invested heavily in the promotion of comprehensive e-services, allowing the Group's official correspondence, document filing, and data circulation to be communicated quickly through the ERP system and saving the considerable costs spent on copying and paper each year.
2. The photocopying paper used in the office is mainly recycled paper with an environmental certification mark.
3. Encourage colleagues to recycle single-sided photocopying paper and then photocopy the reverse side, and implement the reuse of envelopes within the company to save paper resources.
4. Thoroughly implement waste separation and set up a resource recovery office in order to do our best for the environment.
5. Sunrex ask employees to turn off the lights when leaving the meeting room, during lunch break and at the end of the day to save energy.
6. Advise colleagues to use water-saving faucets or reduce the amount of water in the restroom.



Energy Saving and Carbon Reduction Methods

Considering the impact on ecological benefits, the company promotes and educates the concept of sustainable consumption to reduce the impact of business operations on the natural environment. Sales, services, and other business activities are carried out in accordance with the following energy conservation and carbon reduction methods:

1. Reduce resources and energy consumption of products and services, and increase the performance of products and services.
2. Reduce the discharge of pollutants, toxic substances and waste, and dispose of waste properly.
3. Increase the recyclability and reuse of raw materials or products.
4. To maximize the sustainable use of renewable resources.
5. By reducing the use of resources and recycling, we can achieve the effective use of resources and waste reduction.
6. Continuously promote electricity saving, fuel saving, carbon reduction and pollution prevention to reduce environmental impact.



Reduce Resource Waste and Pollution

Sunrex strives to reduce resource waste and pollution to achieve sustainable development and protect the environment. In order to improve the efficiency of water resources, the company will make proper and sustainable use of water resources and establish relevant management measures. At the same time, we plan to build and strengthen relevant environmental protection treatment facilities to avoid polluting water, air, and land, and to do our utmost to reduce the adverse effects on human health and the environment by adopting the best feasible pollution prevention and control technology measures.

Sunrex's main environmental considerations are based on its current scale of operation and characteristics, power and energy consumption and waste emissions. Since the start of its operation, Sunrex has built

and verified its internationally recognized ISO 14001 environmental management system and ISO 14064-1 organizational greenhouse gas inventory to uphold the concept and policy of environmental protection and sustainable management. Sunrex promises to comply with all environmental regulations and requirements promulgated by the central and local authorities as the most basic principle in its operations, which are to improve energy efficiency, to reduce greenhouse gas emissions, to reduce waste generated in its operations with the concept of source reduction and reusable resources, and to continue to improve its environmental performance at the operating and management levels to fulfill its responsibility to maintain the environment and to co-prosper with the earth.

In addition, Sunrex has established a Sustainable Development Committee under the Board of Directors, composed of board members and convened by Director and General Manager Li Ming-Tse. The committee reports to the Board of Directors on the company's environmental protection and employee safety practices, and regularly cooperates with government agencies and local management committees to carry out ongoing waste classification, recycling, and reduction initiatives. Through continuous improvement of the internal environment and the implementation of effective environmental protection measures, Sunrex aims to enhance operational performance while creating a positive demonstration effect for the external environment and the industry.

Reducing resource waste and pollution is an important task for the Company to achieve sustainable development and protect the environment. In the future, the Company will formulate more appropriate policies and systems to encourage and support employees to participate in environmental protection, strengthen supply chain management, realize the maximum utilization of resources and reduce the impact on the environment, so as to achieve the goal of sustainable development.

5.1.1 Green Products

Green products are those that have a lower impact on the environment and human health throughout their production, use, and disposal. Such products not only comply with environmental protection requirements but also meet consumers' demands for health and safety. As a leading manufacturer of notebook computer keyboards, we are highly aware of the environmental issues associated with the expansion of our production scale, and we continuously explore ways to minimize the ecological impact of our products.

In recent years, major markets such as North America, the EU, and Japan have been rapidly enacting legislation to strictly regulate product materials, aiming to ensure consumers a safe and secure environment.



GREEN DESIGN

Adopt green design and consider environmental and health factors from the product design stage, such as reducing the use of harmful substances and improving the durability of products.



GREEN RAW MATERIALS

Use green raw materials and supply chain to ensure that product materials and suppliers meet environmental and health requirements and minimize environmental impact.



GREEN PRODUCTION PROCESSES

We have introduced green production processes and energy-saving technologies to reduce the impact on the environment and improve the efficiency of resource utilization.



CERTIFICATION AND LABELING

Passed product certification and labeling, such as green mark, environmental certification, etc.

5.1.2 Hazardous Substance Management

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25 and GRI 3-3

Hazardous Substance Management Significance to the Company

To reduce the negative impact of raw materials and products on human health, the environment, and the ecosystem, and to comply with customer requirements and international regulations, Sunrex's main production facilities (Jiangsu, Changshu, Shenzhen, and Chongqing) have established and implemented Hazardous Substances Management Standards to ensure that company activities, products, and services can identify and effectively control hazardous substances.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS: Use of hazardous materials in products, causing serious harm to the environment and human health.

POSITIVE IMPACTS: Enforcing strict quality control to ensure products do not harm the environment or human health, meeting stakeholder expectations.

Policy and Commitment

Comply with national and customer requirements regarding hazardous substances, and strictly require suppliers to limit or prohibit the use of controlled hazardous substances.

Actions Taken

1. The main production facilities, including Jiangsu, Changshu, Shenzhen, and Chongqing, have established and implemented procedures for identifying, assessing, and controlling hazardous substances in processes.
2. Implement the IECQ QC080000:2017 Hazardous Substances Process Management System, and appoint a third-party organization to conduct verification.
3. Suppliers sign the "Supplier Code of Conduct Agreement," committing to comply with all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing processes, including labeling related to recycling and disposal.
4. Raw material suppliers must undergo regular annual audits by SQE, and all raw materials supplied to the company must be accompanied by certification reports from third-party testing agencies.

Indicators for Evaluating the Effectiveness of Actions

Penalties for Products or Services Violating Health and Safety Regulation.

Goals :

Short-Term (2025)

Medium-Term (2027)

Medium-Term (2030)

Penalties for Violations of Health and Safety Regulations: 0

Impact of Stakeholder Engagement on Actions Taken

Communicate the latest customer and regulatory control standards to suppliers in a timely manner; suppliers are required to sign documents such as the "Supplier Code of Conduct Agreement" and the "Environmental Commitment Statement," committing to prohibit the use of hazardous substances.

Establish Hazardous Substances Management Standards

- Jiangsu, Changshu, and Chongqing Plants: "Procedures for Identification, Assessment, and Control of Hazardous Substances in Processes"
- Shenzhen Plant: "Procedures for Controlling Environmentally Relevant Substances in Products"

Suppliers Sign the Agreement

- Commit to comply with all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing processes, including labeling related to recycling and disposal.



Regular Audits of Raw Material Suppliers and Submission of Inspection Reports

- Raw material suppliers are required to undergo annual SQE audits, with hazardous substances being one of the key audit focuses. Raw materials supplied to the company must be accompanied by certification reports from third-party testing agencies. Non-compliant suppliers must make improvements within a specified period and undergo a re-evaluation to determine whether they can resume deliveries.

Implement IECQ Hazardous Substances Process Management System

- Comply with RoHS standards by introducing lead-free and halogen-free products.
- Implement the IECQ Hazardous Substances Process Management System.
- Changshu Plant obtained the IECQ Hazardous Substances Process Management Compliance Certificate.

Incidents of Violations of Health and Safety Regulations and Voluntary Standards for Products and Services GRI 416-2

Violations of Health and Safety Regulations and Voluntary Standards			
	Resulting in Penalties	Resulting in Warnings	Violating Voluntary Standards
2023	0	0	0
2024	0	0	0

5.2 Energy Saving and Carbon Management

In order to fulfill Sunrex's commitment to a sustainable environment, we uphold the concept of responsible production strategy in our sustainability strategy blueprint, with green operations and low-carbon products as our environmental sustainability strategy guidelines. We will continue to promote energy saving, carbon reduction, and greenhouse gas management to improve energy efficiency, reduce the impact of production on the environment, and enhance our resilience to sustainability issues.

5.2.1 Green Plant Design

The green factory design takes into account the requirements of environmental protection and energy saving to achieve sustainable development. All of Sunrex production rooms are designed with high ceilings and enhanced ventilation and air exchange functions, so that except for specific production areas, we can reduce room temperature without relying on air conditioning or fans. Large windows or floor-to-ceiling windows are used in the factory and reception halls, allowing sunlight to penetrate freely, reducing the number of lighting fixtures used and saving electricity consumption.

Sunrex continues to promote the concepts of green building and sustainable development, encouraging and supporting our employees to participate in environmental protection activities, and further promoting green production and consumption in order to achieve the goal of sustainable development.

5.2.2 Energy Consumption Control

Sunrex promotes energy consumption control to reduce energy consumption through management and control in the production and operation process to achieve the goal of energy saving and emission reduction. For example, the air conditioners in the office and production workshops are managed on a fixed time temperature and location basis. In addition, the air conditioning equipment and the location of the air outlet are also professionally designed to achieve the purpose of cooling in the shortest possible time.

The production and testing equipment of the production line will only operate during production. When the operators leave the operating machine at the end of the day, they will follow the SOP operation to turn off the power of all equipment and lighting fixtures to avoid energy wastage.

5.2.3 Energy-Saving Products

The energy-consuming products used in Sunrex daily life and work, such as lighting, air conditioning, computers, etc., use energy-saving technology and designed consumables to reduce energy consumption and carbon emissions, thus achieving the goal of energy saving and emission reduction. For example, energy saving is the procurement requirement for factory lighting equipment. Factories are gradually replacing old lamps with LED energy-saving lamps, which not only greatly increase the brightness of lighting, but also reduce the power load of factories, and the high service life of LEDs slows down the replacement of lamps, thus truly achieving energy saving and environmental protection.

5.2.4 Material Recovery

Sunrex recycles waste and scrap generated during production or consumption to maximize resource efficiency and reduce environmental pollution. We have established a comprehensive control system to minimize the environmental impact of waste materials produced during manufacturing. For plastics, the production unit collects waste materials and regnanulates the reusable portions to serve as raw materials for testing non-volume products. Other materials, such as electronic and metal consumables that cannot be recycled on-site, are handled by professional vendors to ensure proper disposal, aiming for zero environmental pollution.

5.2.5 E-Paper

The Company is using electronic technology and digital products to reduce the amount of paper used, thereby achieving energy savings and environmental goals.

The Company has invested heavily in the promotion of total e-business, which allows the Group to communicate quickly through the ERP system for correspondence, document filing, and data flow, and to save the considerable annual cost of copying and paper.

5.3 Energy and Greenhouse Gas Management

Energy and Greenhouse Gas Management Significance to the Company

In response to the significant impacts of extreme climate change, energy management and greenhouse gas reduction have become key priorities for both the government and international initiatives. In line with national energy development policies, Sunrex has progressively implemented GHG audits at its Taiwan headquarters and Chinese subsidiaries, estimating greenhouse gas emissions resulting from energy consumption. These assessments serve as a reference for subsequent energy-saving and carbon reduction performance, helping to minimize operational costs associated with carbon emissions.

Policy and Commitment

The company places great importance on energy and greenhouse gas management, continuously monitoring energy use and improving equipment efficiency. We also maintain ongoing greenhouse gas audits to achieve our greenhouse gas reduction targets.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS:
Failure to control of greenhouse gas emissions, exceeding limits, damaging the climate, and missing the opportunity to align with net-zero policies.

POSITIVE IMPACTS:
Establishing clear reduction plans, strictly monitoring GHG emissions, mitigating climate impacts, and aligning with the net-zero transition.



Governance Organization

- 1. "Sustainable Development Committee" and Task Force.
- 2. Management Departments and Environmental Units of Each Plant.



Management Practices

- 1. Process and equipment optimization.
- 2. Conduct greenhouse gas audits in accordance with ISO 14064-1 or relevant regulatory standards.
- 3. Continue to promote greenhouse gas reduction measures.



Management Indicators

- 1. Energy consumption and intensity.
- 2. Reduction of greenhouse gas emissions.



Stakeholder Engagement

- 1. Comply with international and government regulations, actively managing energy and promoting energy-saving and carbon reduction measures.
- 2. Respond to sustainability questionnaires from business partners and work together to promote sustainable development.

5.3.1 Energy Management

Energy use and energy intensity GRI 302-1 and GRI 302-3

The energy used by Sunrex includes electricity, natural gas, gasoline and diesel, and there will be no energy sales in 2024.

Energy consumption within the organization in 2024

Unit: GJ

Energy Types		Taiwan		China		Total	
		Usage	%	Usage	%	Usage	%
Non-renewable energy	Gasoline	236	5.30%	1,683	0.44%	1,919	0.50%
	Diesel	60	1.35%	2,077	0.55%	2,137	0.56%
	Natural Gas	0	0	1,818	0.48%	1,818	0.47%
	Purchased Electricity	4,164	93.35%	373,698	98.53%	377,862	98.47%
Total energy consumption		4,460	100.00%	379,276	100.00%	383,736	100.00%

Note:

1. All data are rounded to the nearest whole number.
2. Data are compiled from fuel procurement records and government electricity usage statistics.
3. The heat conversion coefficients for various energy types in Taiwan are based on the Energy Conversion Table published by the Bureau of Energy, Ministry of Economic Affairs:
1 L of gasoline = 7,800 kcal; 1 L of diesel = 8,400 kcal; 1 kWh = 860 kcal; 1 kcal = 4,187 KJ; 1,000,000 KJ = 1 GJ.

Energy intensity in 2024

Energy Types		Taiwan		China	
		GJ/Operating Revenue	GJ/Number of Employees	GJ/Operating Revenue	GJ/Number of Employees
Non-renewable energy	Gasoline	0.02	1.23	0.08	0.17
	Diesel	0.00	0.31	0.10	0.21
	Natural Gas	0	0	0.08	0.18
	Purchased Electricity	0.32	21.68	17.13	37.21
Total		0.34	23.23	17.39	37.77

Note:

1. The denominator for energy intensity is based on either operating revenue (million NTD) or the number of employees.
2. Energy intensity values are rounded to two decimal places.

Energy-Saving GRI 302-4

In 2024, the Taiwan and China operational sites progressively replaced outdated equipment with energy-efficient air conditioning systems, implemented variable frequency drives for air compressors, and utilized waste heat recovery. Planning was also conducted for lighting, electrical, and air-conditioning systems, with effective arrangement of lighting fixtures and zoned switch controls in workspaces. These measures continuously reduce energy consumption and carbon dioxide emissions, embodying the concept of energy saving and carbon reduction.

Energy Saving and Carbon Reduction Measures in 2024

Plants	Area	Energy Saving and Carbon Reduction Measures	Estimated Energy Savings
Headquarter	Office	Replace outdated water-cooled air conditioners with inverter air conditioners.	66,800 kWH
Jiangsu	Plants	Recover waste heat from air compressors.	78,240 Liter/Diesel
Shenzhen	Central Air Conditioning	Inverter retrofit for air compressors.	150,000 kWH
Changshu	Plants	Implement workshop temperature control in summer (clean rooms maintained at 20–25 °C; other workshops not lower than 26 °C in summer and not higher than 16 °C in winter).	20,000 kWH
	Plants	Enhance inspections and promptly turn off lighting equipment in unoccupied areas.	1,000 kWH
Jiangxi	Power Distribution Room	Replacement of main energy-saving equipment in the power distribution room.	2,253,927kWH

5.3.2 Greenhouse Gas Management GRI 305-1, GRI 305-2, and GRI 305-4

In response to Taiwan's 2050 net-zero carbon emissions goal, Sunrex monitors, evaluates, and manages its greenhouse gas emissions. Since 2022, the company has conducted greenhouse gas emission inventories across all group entities. Furthermore, in 2024, an independent third-party organization was commissioned to provide assurance services for Sunrex's parent company in accordance with the TWSAE 3410 Assurance Standard and issued a greenhouse gas assurance report, thereby completing the schedule stipulated in the sustainability roadmap ahead of time.

Greenhouse Gas Emission Statistics for the Most Recent Two Years

	Taiwan		China	
	2023	2024	2023	2024
Scope 1 (metric tons CO ₂ e)	117.20	80.32	2,455.09	1,504.00
Scope 2 (metric tons CO ₂ e)	581.08	571.22	72,917.41	58,701.11
Total Emissions in Scope I and II (metric tons CO ₂ e)	698.29	651.54	75,372.50	60,205.11

Note: Taiwan's 2023 greenhouse gas emissions were originally reported as 1,310.03 metric tons CO₂e, which included emissions from companies in shared industrial parks outside the reporting boundary.

In this report, the figure has been recalculated by excluding emissions from companies outside the boundary, and the 2023 data have been restated accordingly.

Greenhouse Gas Emission Intensity for the Most Recent Two Years

Compared with 2023, the greenhouse gas emission intensity decreased by 26.70% in 2024.

Annual Greenhouse Gas Emissions	2023	2024
Scope 1 (metric tons CO ₂ e)	2,572.29	1,584.32
Scope 2 (metric tons CO ₂ e)	73,498.49	59,272.33
Total Emissions in Scope I and II (metric tons CO ₂ e)	76,070.79	60,856.65
Emission intensity (metric tons CO ₂ e /NTD million revenue)	3.52	2.58



Principles for Quantifying Greenhouse Gases

The calculation of greenhouse gas emissions primarily adopts the emission factor method, where activity data are multiplied by emission factors and the Global Warming Potential (GWP) as defined by the IPCC. All calculated results are then converted into carbon dioxide equivalent (CO₂e).

1. Emission factors are primarily selected from publicly available national data.

(1) Taiwan

- “Greenhouse Gas Emission Factor Management Table” (version 6.0.4) as most recently announced by the Ministry of Environment.
- Electricity emission factors are based on the 2023 electricity carbon emission factors announced by the Bureau of Energy, Ministry of Economic Affairs.

(2) China

The Jiangsu, Changshu, Jiangxi, and Shenzhen plants adopt the 2022 average electricity carbon dioxide emission factors announced by the Ministry of Ecology and Environment of China. The Chongqing plant adopts the 2022 provincial average electricity carbon dioxide emission factor for Chongqing, as announced by the Ministry of Ecology and Environment of China.

2. The Global Warming Potential (GWP) values are based on the IPCC AR6 (2021) report.

3. Carbon dioxide emissions are calculated as the total carbon dioxide equivalent (CO₂e) of all greenhouse gas emissions, expressed in metric tons.

Sunrex’s Greenhouse Gas Emission Reduction Targets:

Climate change and the greenhouse effect have been recognized as one of the greatest challenges that nations, governments, businesses, and the public will face in the coming decades. The implementation of greenhouse gas emission control should be concretely carried out at different levels, including national, industrial, and individual enterprise levels. Sunrex has set greenhouse gas emission reduction targets covering Scope 1 and Scope 2 emissions. Using 2023 as the base year, the company aims to achieve an overall reduction of 42% by 2033, in response to domestic and international carbon reduction policies and carbon pricing mechanisms.

5.4 Wastewater and Water Resources Management

Wastewater and Water Resources Management Significance to the Company

Extreme weather events have intensified the risks of drought and water scarcity, making water conservation and protection of water resources an important responsibility for Sunrex. In accordance with the ISO 14001 management system, Sunrex actively promotes water resource and wastewater management. Through effective water management, the company reduces water demand and minimizes its reliance on aquatic ecosystems.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS:

Discharging wastewater indiscriminately, polluting ecosystems, violating regulations, and damaging corporate reputation.

POSITIVE IMPACTS:

Proactively managing water resources to enhance efficiency and reduce ecological impact.

Policy and Commitment

1. The company recognizes the finite nature of water resources and is committed to optimizing their use and improving water use efficiency.
2. The company complies with relevant government environmental regulations and policies to ensure that wastewater is treated to meet discharge standards, thereby reducing environmental impact.



Governance Organization

- 1. “Sustainable Development Committee” and Task Force.
- 2. Management Departments and Environmental Units of Each Plant.



Management Practices

- Implement additional water recycling measures and continue promoting water-saving initiatives, including the replacement and upgrade of old pipelines, inspection of water supply points and regular water audits, enhancement of water recovery and reuse measures, and strengthening daily management at each plant, such as education and awareness programs.
- Discharge: Improve wastewater treatment efficiency and regularly review the quality of treated water.



Management Indicators

- Water Intake: The total amount of water used, including tap water, groundwater, and industrial water.
- Recycling: The volume of water recovered for reuse.
- Discharge: Compliance rate (%) of treated wastewater meeting discharge standards.



Stakeholder Engagement

Promote the water resource management policy to employees and suppliers.

5.4.1 Wastewater Management GRI 303-2

Wastewater Management Policy

Sunrex manages the treatment, discharge, and monitoring of wastewater in accordance with the ISO 14001 Environmental Management System, aiming to minimize harm to the environment and public health. The Taiwan head office has no production lines, and most wastewater in the plant comes from domestic sources; therefore, it is discharged directly into the municipal sewer system. In China, wastewater from each plant is collected and processed through treatment facilities. Water quality tests are conducted regularly to effectively control and stabilize the quality of the discharged water. After use, wastewater is treated within the plant using methods such as natural sedimentation and chemical coagulation. The treated water is discharged only after meeting the water quality requirements set by the competent authorities of each plant, ensuring compliance with discharge standards.

Wastewater Pollution Detection

Wastewater management includes wastewater treatment, discharge and monitoring, etc. By 2024, the discharge water quality of each plant will be well below the regulatory standards for biochemical oxygen demand (BOD), chemical oxygen demand (COD) and suspended solids (SS).

The water pollution testing items and results of each plant are listed below:

Water Pollution Testing Items	Emission standard (ppm)	Annual average monitoring value (ppm) in 2024				
		Chongqing Plant	Jiangsu Plant	Shenzhen Plant	Changshu Plant	Jiangxi Plant
Chemical oxygen demand COD (mg/L)	500	64	160	28	32	66
Biochemical oxygen demand BOD (mg/L)	300	12.8	60.2	-	5.4	20
Suspended solids SS (mg/L)	400	66	19	9	29	-

5.4.2 Water Resource Management

Water Resource Management Policy

The purpose of our water management is to ensure the sustainable use of water resources and to protect the ecological function of water resources and the health of the aquatic ecosystem. In Taiwan, our plants are used for the water supply system of air-conditioning equipment and general domestic water, and the discharge of domestic wastewater has no significant impact on the environment. In mainland China, due to the actual production activities, the water recycling in our plants is mainly process recycling, in order to increase the frequency of reuse of water resources, reduce the consumption of water resources, and cherish the earth's water resources.

The company has adopted the ISO 14001 management system as the basis for water resource management, and continues to promote water conservation measures. This includes the replacement and renewal of old pipelines, water switching and water inspection, increasing water recycling and reuse measures, and strengthening the daily management of each plant, such as education and promotion. This is in order to reduce the use of recycled water in basic plant facilities, such as air conditioning and air pressure, and the use of water for employees' livelihood.

Water Sources and Uses

Sunrex evaluates the water resource stress index in Taiwan and China using the Aqueduct Water Risk Atlas, a water risk assessment tool developed by the World Resources Institute, to assess the risk level of water resources and formulate water management policies. Taiwan is classified as a low-to-medium water risk area. The water supply in Taiwan primarily comes from tap water provided by the Taiwan Water Corporation, with no use of groundwater or other sources. The Taichung water supply system mainly relies on the Liyu Lake Reservoir and the Dajia River. In China, water is sourced from municipal water supply plants, with no use of groundwater or other sources.

	Taiwan Headquarter	Chongqing Plant	Jiangsu Plant	Shenzhen Plant	Changshu Plant	Jiangxi Plant
Water Stress Index	Low-to-Medium	Low	Low	Low-to-Medium	Medium-to-High	Low-to-Medium
Water Sources	Liyu Lake Reservoir, Dajia River	Jialing River	Taihu Lake	Luotian Reservoir, Shiyang Reservoir, Tiegang Reservoir	Yangtze	Juntan Reservoir
Discharge-Receiving Waters	Fazi River	Pianan River	Taipu River	Maozhou River	Zhoumatang	Fengxi River

Water Intake / Discharge / Consumption GRI 303-3, GRI 303-4, and GRI 303-5

Regarding water intake, Sunrex's total water intake in 2024 was 704.12 million liters, a decrease of 185.18 million liters (20.82%) compared to 889.30 million liters in 2023. Among this, Taiwan's water intake decreased by 3.97 million liters, and China's decreased by 181.21 million liters compared to 2023.

As for water discharge, since the company is not a major water user and does not have flow meters installed, industry practice was referenced, and the discharge volume was estimated as 80% of the water intake. Water consumption was then estimated as the difference between water intake and wastewater discharge.

Statistics of Water Intake, Water Discharge, and Water Consumption for 2024

Water volume	Unit	Taiwan	China	Total
Water Intake	million liters	6.92	697.20	704.12
Water Discharge	million liters	5.54	557.76	563.29
Water Consumption	million liters	1.38	139.44	140.82

Statistics of Water Intake from 2022 to 2024

Region \ Year	2022	2023	2024
Taiwan (million liters)	5.05	10.90	6.92
China (million liters)	981.01	878.41	697.20
Total (million liters)	986.06	889.30	704.12

Note: The water intake figures for Taiwan in 2022 and 2023 originally included the water use of companies located in shared facilities outside the reporting boundary. In this report, the water intake of companies outside the boundary has been excluded, and the 2022 and 2023 figures have been recalculated and restated.

Implementation of Water Conservation Measures at Each Plant in 2024



50 tons
Shenzhen Plant: Wastewater recycling within the plant.



200 tons
Changshu Plant: Replacement of restroom flush valves with water-saving fixtures; installation of water-saving devices on faucets.



137,411,208 tons
Jiangsu Plant: Recycling of indirect cooling water, process water, and domestic water within the plant.



15,000 tons
Jiangxi Plant: Installation of circulating water tanks in the workshop.

Recycled and Reused Water Volume of the Group in 2024



Recycled Water
Total Recycled Water Volume in 2024 137,426.20 million liters

5.5 Waste Management

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25, and GRI 3-3

Waste Management Significance to the Company	Actual and Potential, Negative and Positive Impacts
Regulations on resource and waste management have been strengthened both domestically and internationally. Sunrex handles the waste generated during its operations in a compliant manner to minimize negative impacts on the environment.	NEGATIVE IMPACTS: Improper waste management harming environmental ecosystems. POSITIVE IMPACTS: Proper waste discharge management to reduce environmental pollution and promote a circular economy.

Policy and Commitment

The company values natural resources and actively promotes waste reduction and proper waste management.



Governance Organization
1. "Sustainable Development Committee" and Task Force.
2. Management Departments and Environmental Units of Each Plant.



Management Practices
• Strengthen waste recycling and reuse.
• Continuously promote source separation and waste reduction.
• Ensure proper waste management and tracking.



Management Indicators
Index:
• Waste generation per unit of revenue.
• Proper Treatment Rate of Hazardous Industrial Waste.



Stakeholder Engagement
• Comply with the classification, storage, removal, and treatment standards for waste as announced by environmental authorities, in order to reduce environmental impact.

• Collaborate with suppliers and customers to reduce the use of packaging materials and adopt recyclable packaging.

Target:
Short-Term (2025)
• Achieve 100% proper disposal rate for hazardous industrial waste.

Medium-Term (2027)
• Reduce waste generation per unit of revenue by 1% annually.
• Achieve 100% proper disposal rate for hazardous industrial waste.

Long-Term Goal (2030)
• Reduce waste generation per unit of revenue by 1% annually.
• Achieve 100% proper disposal rate for hazardous industrial waste.

5.5.1 Measures to Reduce Waste Generation GRI 306-2



Sunrex implements the following specific measures to reduce waste generation:

1. When computers and IT equipment are decommissioned, storage media are physically destroyed to prevent data retrieval, and the equipment is then sent to professional recycling vendors for resource recovery. This prevents information leakage while complying with waste reduction, pollution prevention, and reuse principles.
2. Non-confidential paper without personal data is reused to raise employee awareness of paper conservation. Employees are encouraged to use double-sided printing and recycle single-sided printed paper for reuse.
3. Paper containing confidential or personal data is collected and periodically aggregated to maximize destruction efficiency, then securely destroyed by professional shredding service providers, in compliance with personal data protection regulations.
4. Paper-based application forms are replaced with electronic forms through the ERP system.

5.5.2 Waste Generation and Composition GRI 306-3

Sunrex manages waste by collecting, transporting, treating, and utilizing waste generated from daily production and operations to minimize harm to the environment and human health. Waste at each plant is categorized into hazardous and non-hazardous waste. The Taiwan operations have no production lines, and the generated waste consists of general household waste and recyclables such as paper, plastics, and metal cans, with no hazardous waste. In 2024, the total non-hazardous waste amounted to 85.26 metric tons, all handled by qualified professional vendors.

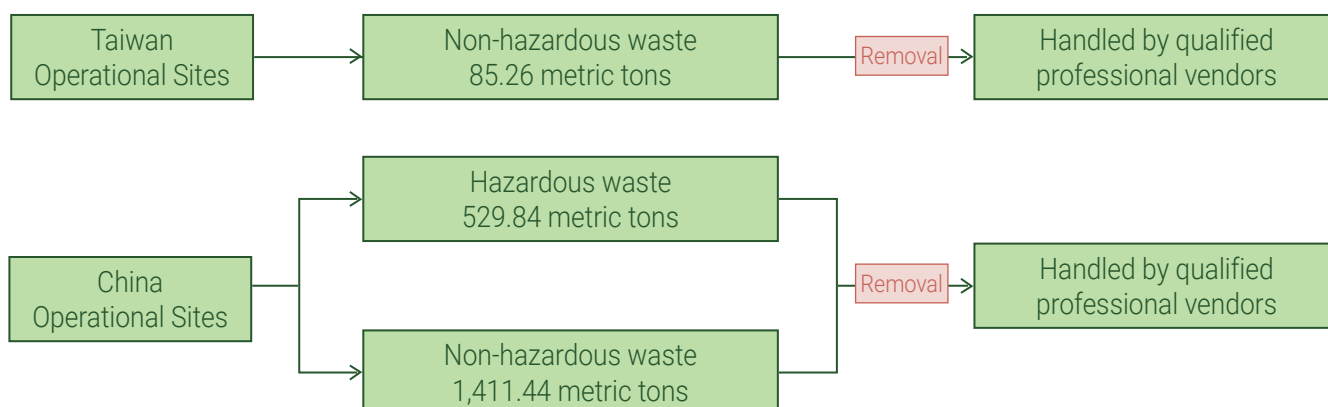
At the plants in China, hazardous waste mainly originates from product manufacturing processes, including paint sludge, sludge, and used packaging containers. In 2024, hazardous waste amounted to 529.84 tons, while non-hazardous waste totaled 1,411.44 metric tons. All waste was entrusted to professional vendors for recycling and treatment, achieving a 100% proper disposal rate.

Waste Type \ Region	Taiwan		China		Total	
	2024	2023	2024	2023	2024	2023
Hazardous waste (metric tons)	0	0	529.84	304.03	529.84	304.03
Non-hazardous waste (metric tons)	85.26	83.38	1,411.44	1,475.17	1,496.70	1,558.55
Total	85.26	83.38	1,941.28	1,779.20	2,026.54	1,862.58

Note: 1. The annual generation of general waste at Taiwan operations is calculated based on the average daily per capita general waste generation published by the Ministry of Environment, Executive Yuan. Since the 2024 data had not been released at the time of this report, the 2023 figures are used (New Taipei: 1.274 kg/person/day; Taichung: 1.632 kg/person/day).

2. The annual generation of general waste is calculated as follows: Number of days in the month x Number of employees at each site per month x Average daily per capita general waste generation at each site.

5.5.3 Waste Removal and Management GRI 306-2, GRI 306-4, and GRI 306-5



In addition to entrusting qualified disposal vendors for incineration or recycling of waste, Sunrex, adhering to the concept of responsible production, regularly audits the treatment vendors to ensure proper handling. The company also collaborates with suppliers to recycle certain resource-type waste. Sunrex complies fully with environmental regulations, has no record of violations, and meets all governmental environmental standards, with periodic spot checks conducted by authorities.

The following is an example of Sunrex's hazardous waste management practices at the Jiangsu Plant

Sunrex Jiangsu Plant – Hazardous Waste Management Measures and Procedures:

精元電腦（江蘇）有限公司 危險廢物污染防治措施

- 一、設立獨立的危險廢物專用倉庫，貯存危廢。
- 二、液體危險廢物存放於噸桶內並蓋好，貯存、運送時必須採取有效的平安防範措施，防止發生洩漏和火災事故。
- 三、固體危險廢物應分類、集中存放於專用包裝容器內，並密閉。以防貯存、運送時洩漏、擴散、污染。
- 四、危險廢物張貼危廢標籤，標明名稱、編號、類別、數量、日期及需要特別說明的內容。
- 五、長期存放危險廢物的容器必須加蓋，並密閉蓋好
- 六、盛裝危險廢物時，不得超過包裝物或者容器，應當使用有效的封口方式，使包裝物或容器的封口緊實、嚴密。
- 七、各車間每天定時從危險廢物產生地點將分類好的危險廢物按照規定的要求送至公司危廢倉庫。
- 八、危險廢物存放點、危險廢物暫存處要有相關標識及嚴密的封閉措施，防止非工作人員接觸危險廢物。
- 九、一旦發生危險廢物流失、洩漏、火災等意外事故時，及時採取緊急措施，並啟動應急方案，實施救援處理工作，同時上報相關負責人。

- 十、建立危險廢物台賬，登記內容為日期、危險廢物種類、數量或重量，處置情況及相關人員簽名，保持記錄備查。
- 十一、危險廢物由具有資質的機構或環保部門指定單位接受，公司與之簽訂危廢轉移協議，並依照有關規定填寫和保存廢物專移聯單。嚴禁有關人員私自轉讓、買賣危險廢物。
- 十二、危險廢物處置流程：
 - 1) 產生廢物者按要求對危險廢物進行分類投放；
 - 2) 廢物收集人員定期將部門內廢物集中收存並運至制定地點和存儲容器中；
 - 3) 填好危險廢物轉移聯單
 - 4) 危險廢物運送到指定處置場所並繳納危廢處理費統計上報政府機構廢物管理部門
 - 5) 妥善保管危險廢物轉移聯單

5.6 Climate Change Response and Adaptation

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25 and GRI 3-3

The global warming caused by greenhouse gas emissions poses significant risks to the global economy and will impact numerous economic sectors and industries. To assist market participants in obtaining consistent, comparable, reliable, and comprehensive information to understand the risks and opportunities businesses face due to climate change and to assess businesses' operational resilience in response to climate change for appropriate investment planning and effective asset allocation, the Financial Stability Board (FSB) established the Task Force on Climate-related Financial Disclosures (TCFD) in 2015. The TCFD has released reports such as the "Recommendations of the TCFD (2019)," "Implementing the Recommendations of the TCFD (2021)," and "Guidance on Metrics, Targets, and Transition Plans (2021)" to help design a set of guidelines for disclosing and implementing climate-related financial information for use by companies when preparing disclosure information.

The TCFD recommends that companies identify significant climate risks through four core elements: governance, strategy, risk management, and metrics and targets.

The TCFD recommends that companies identify significant climate risks through four core elements: governance, strategy, risk management, and metrics and targets.

1. Governance:

Assesses a company's governance structure and processes for climate risk management and response, including the role, responsibilities, and structure of climate change in corporate governance.

2. Strategy:

Analyze the company's strategy and objectives for addressing climate change and how climate change is incorporated into its business strategy.

3. Risk Management:

To assess the company's level of awareness and management of risks arising from climate change, including assessment and analysis of climate risks, establishment of coping mechanisms, and mitigation measures.

4. Indicators and Targets:

Evaluate how the company incorporates environmental indicators and targets into its short-, medium- and long-term strategic planning, and continuously tracks improvements to achieve environmental sustainability goals.



Sunrex places a strong emphasis on the impacts of climate change and proactively responds to the TCFD's recommendations on climate-related financial disclosure. The Company's "Sustainable Development Committee" is responsible for the policy, planning, implementation and review the four core elements (governance, strategy, risk management, indicators, and goals). It regularly reports to the Board of Directors and conducts internal verification work.

Climate Change Management Process



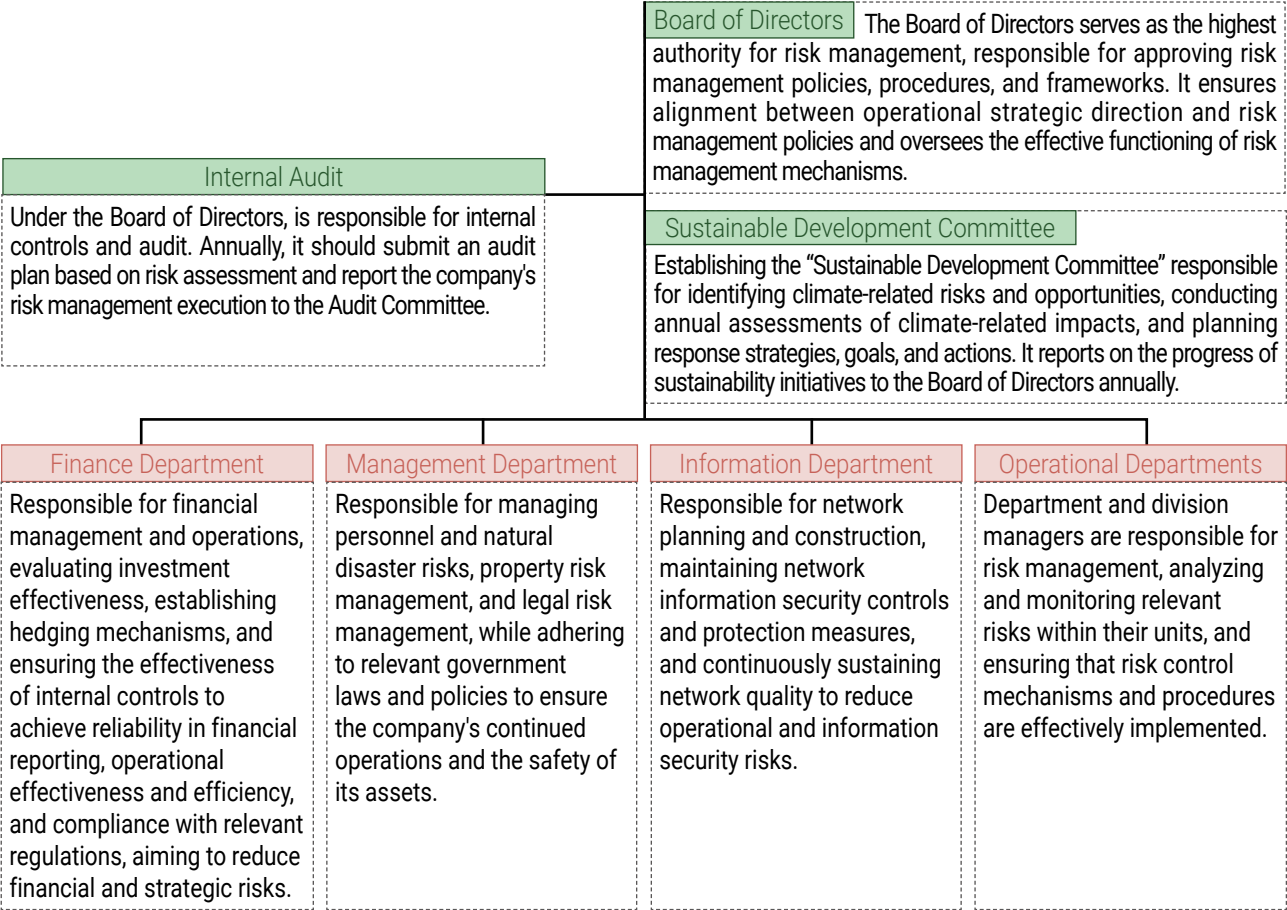
5.6.1 Climate Governance

Board and Management oversight and governance of climate-related risks and opportunities



1. Sunrex places the Board of Directors as the highest supervisory unit for climate issues, overseeing the overall climate strategy and monitoring senior management's execution of climate-related risk management and key performance. The execution department is the "Sustainable Development Committee," convened by the management department, which conducts comprehensive assessments and analyses annually, including various risk scenarios, including climate-related risks, to develop response and adaptation strategies.
2. To monitor the effectiveness of climate risk management, the Sustainability Development Committee reports at least annually to the Board of Directors on the company's climate-related performance, ensuring alignment with global climate policy trends and investor expectations.
3. The company has established a "[Risk Management Policy and Procedures](#)," approved by the Board of Directors, which serves as the highest decision-making body for risk management. To strengthen climate-related risk management, the company has also implemented relevant management systems and guidelines.
4. Through the concept of the PDCA management cycle, Sunrex continuously identifies climate risks and opportunities for TCFD, and uses them to understand the opportunities and risks that will be generated by future resource inputs.

2. Climate Risk Management Organization and Structure



5.6.2 Climate Strategy

1. Recognize Climate Risks and Opportunities

Regarding the core objectives of strategy, TCFD recommends disclosing significant information about the potential and actual impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning. The recommended disclosures includes the following:

- 

The climate-related risks and opportunities identified by the organization in the short, medium and long term.
- 

The impact of the identified climate-related issues on the organization's business, strategy, and financial planning.
- 

The organization's strategic resilience considering different climate-related scenarios.

In accordance with the "Strategy" core element of the TCFD, Sunrex conducted a climate-related risk and opportunity identification meeting on August 16, 2024. The meeting was convened by the General Manager and attended by department heads. Using scenario analysis and PESTLE (Political, Economic, Sociological, Technological, Legal, and Environmental) analysis, the company identified and analyzed climate-related risks and opportunities. The analysis covered the entire Sunrex Group, including subsidiaries, while not excluding other regions due to industry structure considerations.

Through analysis and discussion during the meeting, three physical risks, five transition risks, and four opportunities were identified. Each risk/opportunity was assessed based on likelihood (A) and impact/benefit (B), and the risk exposure/opportunity value ($C = A \times B$) was calculated to serve as an indicator for categorizing the significance of risks and opportunities. The potential timing of occurrence was also evaluated (short-term: <3 years, medium-term: 3–5 years, long-term: >5 years).

For 2024, the assessment identified three medium-level risks, one high-level opportunity, and three medium-level opportunities. The dedicated sustainability team consolidated the identified risks and opportunities, assessed financial impacts, formulated response measures, and set relevant indicators and targets. The results were presented to the Sustainable Development Committee on December 24, 2024, and reported to the Board of Directors for execution monitoring.

Climate Change Risk/ Opportunity Analysis

Types	Factors	Analyze Content
Political (P)	Carbon Border Tariffs and Sustainability Regulations.	- Carbon Tariffs and Carbon Fee Policies: Multiple countries (e.g., the EU, the U.S.) have introduced carbon tariffs and carbon fee policies that impose additional taxes on high-carbon-emission products. This may increase export costs and further add to corporate compliance pressure. - Increasing Sustainability Regulations: Countries around the world are progressively strengthening environmental and sustainability-related regulations and compliance requirements, such as carbon emissions reporting obligations and environmental protection standards. Companies that fail to promptly adjust their operations may face compliance risks and potential penalties. - Promotion of Renewable Energy: Many governments offer subsidies and preferential policies for renewable energy, encouraging companies to adopt cleaner energy sources and reduce dependence on traditional fossil fuels.
Economic (E)	Risk related to low-carbon product market demand and supply chain disruption.	- Increasing Demand for Low-Carbon Products: As global markets increasingly demand environmentally friendly and sustainable products, companies face pressure from international markets to supply low-carbon products and need to invest more resources in technological innovation and product improvement. - Rising Supply Chain Disruption Risk: The frequent occurrence of extreme climate events worldwide, combined with pandemic-related impacts, has led to fluctuations in raw material prices and heightened supply chain disruption risks. Companies need to consider increasing safety stock or diversifying suppliers to ensure supply stability.
Sociological (S)	Increasing customer environmental awareness and rising corporate social responsibility pressure.	- Increasing Customer Environmental Awareness: Consumers are increasingly favoring environmentally friendly products, particularly low-carbon and green products. This creates new opportunities for corporate innovation and brand enhancement, while also requiring improvements to existing products and packaging to meet market demand. - Corporate Social Responsibility (CSR) Pressure: Society is placing growing expectations on companies regarding environmental protection and social responsibility. Companies need to fully demonstrate their commitment to sustainable development in their operations to maintain brand image and market trust.
Technological (T)	Demand for low-carbon technology transition and energy efficiency improvement technologies.	- Demand for Low-Carbon Technology Transition: With the rapid development of low-carbon technologies, companies need to invest more resources in R&D and production equipment to keep up with market demand for low-carbon products. Failure to adopt low-carbon technologies in a timely manner may result in reduced competitiveness. - Improvement of Energy Efficiency Technologies: Emerging technologies, such as energy management systems, are helping companies enhance energy efficiency and reduce resource waste. This enables companies to lower operational costs in the long term and achieve carbon reduction targets.
Environmental (E)	Impact of extreme weather on the supply chain.	- Increase in Extreme Weather Events: Due to climate change, the frequency of extreme weather events, such as typhoons, droughts, and floods, is rising. This may cause damage to production facilities, supply chain disruptions, or operational shutdowns, posing risks to normal business operations. - Resource Supply Instability: The availability of natural resources, such as water and energy, is affected by climate change, potentially leading to fluctuations in raw material and energy costs, thereby impacting long-term operational expenses.
Legal (L)	Enhanced regulatory compliance and climate change legislation.	- Strengthened Compliance Requirements: Many countries and regions are gradually tightening legal requirements regarding carbon emissions, pollution control, and resource conservation. Companies will be required to achieve further carbon reduction targets and conduct carbon footprint reporting, leading to increased compliance demands. - Climate Change Legislation: Such legislation further defines corporate responsibilities and measures related to climate change, requiring companies to actively participate in carbon reduction efforts to ensure environmental protection and resource sustainability.

Climate Change Risk Identification Results and Response Strategies

Risk	Transformation Risks	Type	Policies and Regulations	Code	R1
Risk Name	Carbon Tariffs and Carbon Fee	Time Horizon	Mid-Term	Responsible Unit	Finance/ Administrative
Description	The Ministry of Environment in Taiwan has formally established a carbon pricing system, and various countries are gradually implementing carbon border adjustment mechanisms, which may lead to increased product sales costs.				
Possible Impact	Increased competition risk due to higher operational costs.				
Management / Response Strategies	Enhance carbon emission management systems, optimize energy-saving measures, and reduce the risk of cost pass-through.				
2024 Operational Status	The company is not among the first phase of carbon pricing targets and has not been affected so far.				

Risk	Transformation Risks	Type	Market	Code	R2
Risk Name	Low-carbon products and changes in market demand	Time Horizon	Mid-Term	Responsible Unit	R&D / Marketing
Description	The growing international demand for low-carbon technology transition and increasing customer climate awareness are placing greater pressure on R&D and resource investment, while also driving market demand for green products.				
Possible Impact	Failure to meet market transition demands may affect corporate competitiveness, resulting in reduced orders and decreased financial performance.				
Management / Response Strategies	Strengthen innovative R&D, promote low-carbon product and service innovation, and adopt green packaging to meet customer demands.				
2024 Operational Status	Continuously monitor market and customer demand trends and preferences for low-carbon products and green technologies.				

Risk	Transformation Risks	Type	Policies and Regulations	Code	R3
Risk Name	Sustainable regulatory compliance requirements	Time Horizon	Long-Term	Responsible Unit	Administrative
Description	Governments are increasingly implementing sustainability-related regulations, requiring companies to develop relevant plans and potentially increasing compliance costs.				
Possible Impact	Higher costs and financial pressure from low-carbon transition.				
Management / Response Strategies	Establish dedicated or part-time sustainability units to monitor regulatory changes and ensure the company's compliance.				
2024 Operational Status	Submit the latest ESG report to the Board of Directors to enhance sustainability information disclosure and initiate the headquarters' greenhouse gas inventory program.				

Risk	Transformation Risks	Type	Technology	Code	R4
Risk Name	Technological transformation needs	Time Horizon	Mid-Term	Responsible Unit	R&D
Description	Failure to invest in low-carbon technology transition, resulting in missed opportunities for low-carbon R&D.				
Possible Impact	Higher costs for low-carbon products and emerging technologies.				
Management / Response Strategies	Closely collaborate with the supply chain to assess the feasibility of technology development.				
2024 Operational Status	Continuously monitor the development of relevant technologies within the supply chain.				

Climate Change Risk Identification Results and Response Strategies (Continued)

Risk	Transformation Risks	Type	Reputation	Code	R5
Risk Name	Environmental reputation risk	Time Horizon	Mid-Term	Responsible Unit	General Manager
Description	Being perceived as environmentally unfriendly, impacting the company's brand image.				
Possible Impact	Reputational risk from subpar sustainability performance.				
Management / Response Strategies	Actively promote carbon reduction initiatives and establish communication channels to engage with stakeholders.				
2024 Operational Status	The 2024 ESG report was submitted to the Board of Directors, and a corporate sustainability section was established on the new official website to strengthen stakeholder communication.				

Risk	Physical Risk	Type	Long-Term	Code	R6
Risk Name	Extreme weather risk	Time Horizon	Long-Term	Responsible Unit	Administrative
Description	Climate change leading to water and electricity restrictions.				
Possible Impact	Higher costs due to warehouse damage and supply chain disruptions.				
Management / Response Strategies	Regularly monitor real-time water conditions and increase water storage facilities and backup generators.				
2024 Operational Status	In 2024, operations and production were not affected by water or electricity issues.				

Risk	Physical Risk	Type	Long-Term	Code	R7
Risk Name	Natural disaster and major external hazard risk	Time Horizon	Long-Term	Responsible Unit	Administrative
Description	Operational disruption from natural disasters or uncontrollable external factors.				
Possible Impact	Revenue loss due to production stoppages.				
Management / Response Strategies	Establish business continuity management guidelines to ensure ongoing operations and minimize impacts on the company.				
2024 Operational Status	In 2024, no incidents of personal injury or property damage were reported due to natural disasters such as earthquakes or typhoons.				

Risk	Physical Risk	Type	Long-Term	Code	R8
Risk Name	Supply chain disruption risk	Time Horizon	Mid-Term	Responsible Unit	Purchasing
Description	Extreme weather impacting supplier operations, potentially causing supply disruptions or delays.				
Possible Impact	Higher costs and delays due to raw material supply instability.				
Management / Response Strategies	Increase safety stock and implement a secondary supplier strategy.				
2024 Operational Status	Maintain regular communication with key suppliers to foster strong relationships and closely monitor the impact of extreme weather events on the supply chain.				

Climate Change Opportunities Identification Results and Response Strategies

Opportunity	Opportunity	Type	Products/Services	Code	01
Opportunity Name	Increasing demand for low-carbon products	Time Horizon	Mid-Term	Responsible Unit	R&D / Marketing
Description	The global demand for low-carbon and green products is rising, driving the company to enhance technological applications.				
Possible Impact	Rising product demand drives revenue growth.				
Management / Response Strategies	Increase R&D and marketing of low-carbon products to enhance brand value.				
2024 Operational Status	Closely monitor global market trends in the growing demand for low-carbon and green products.				

Opportunity	Opportunity	Type	Market	Code	02
Opportunity Name	Customer preference changes	Time Horizon	Mid-Term	Responsible Unit	Marketing
Description	Customer preference for environmentally compliant products enhances the company's image.				
Possible Impact	Improve brand reputation and boost competitive advantage.				
Management / Response Strategies	Strengthen environmental certifications, increase transparency, and meet customer environmental expectations.				
2024 Operational Status	Track customer demand for green products and maintain updated knowledge of eco-certifications.				

Opportunity	Opportunity	Type	Resource Efficiency	Code	03
Opportunity Name	Improvement in energy use efficiency	Time Horizon	Short-Term	Responsible Unit	Manufacturing/ Administrative
Description	Improve energy efficiency in factory equipment and office operations to reduce resource waste.				
Possible Impact	Reduce energy consumption and lower operational costs.				
Management / Response Strategies	Replace old, high-energy-consuming equipment.				
2024 Operational Status	Monitor energy usage and replace outdated water-cooled AC units with inverter-type models in 2024.				

Opportunity	Opportunity	Type	Resilience	Code	04
Opportunity Name	Operational diversity	Time Horizon	Long-Term	Responsible Unit	General Manager/ R&D
Description	Mitigate the impacts of global climate change risks through continuous innovation in products or services.				
Possible Impact	Use key technologies to drive cross-domain innovation and strengthen organizational resilience.				
Management / Response Strategies	Continuously develop technologies, new products, or services across different fields to enhance dynamic capabilities.				
2024 Operational Status	Continuously explore the application potential of the company's core technologies across different fields and monitor market trends in each technology domain.				

Climate Risk and Opportunity Matrix

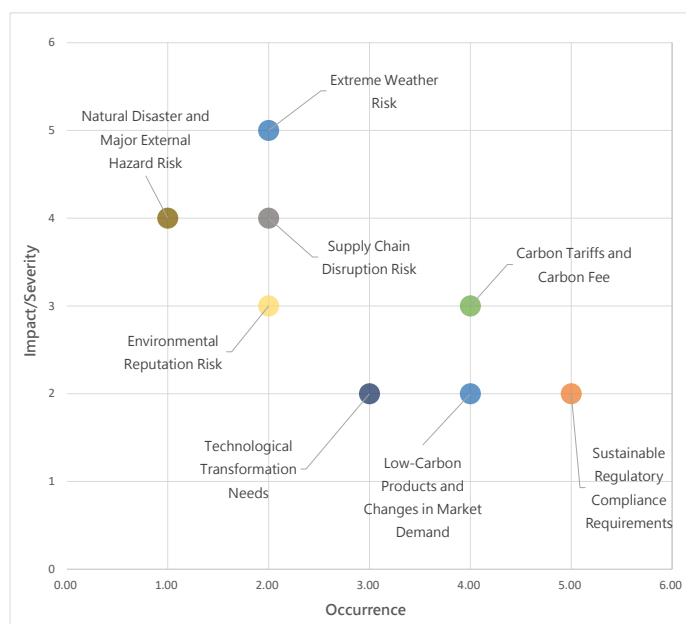
The following shows the allocation of risk levels. Risk exposure ($C = A \times B$) is calculated based on the likelihood of occurrence (A) and the impact/severity (B). A C value of 15 or above is classified as high risk/opportunity, while a C value of 9 or above is classified as medium risk/opportunity.

Code	Risk Name	Occurrence (A)	Impact/Severity (B)	Exposure (C)	Risk Level
R1	Carbon Tariffs and Carbon Fee	4	3	12	Medium
R2	Low-Carbon Products and Changes in Market Demand	4	2	8	Low
R3	Sustainable Regulatory Compliance Requirements	5	2	10	Medium
R4	Technological Transformation Needs	3	2	6	Low
R5	Environmental Reputation Risk	2	3	6	Low
R6	Extreme Weather Risk	2	5	10	Medium
R7	Natural Disaster and Major External Hazard Risk	1	4	4	Low
R8	Supply Chain Disruption Risk	2	4	8	Low

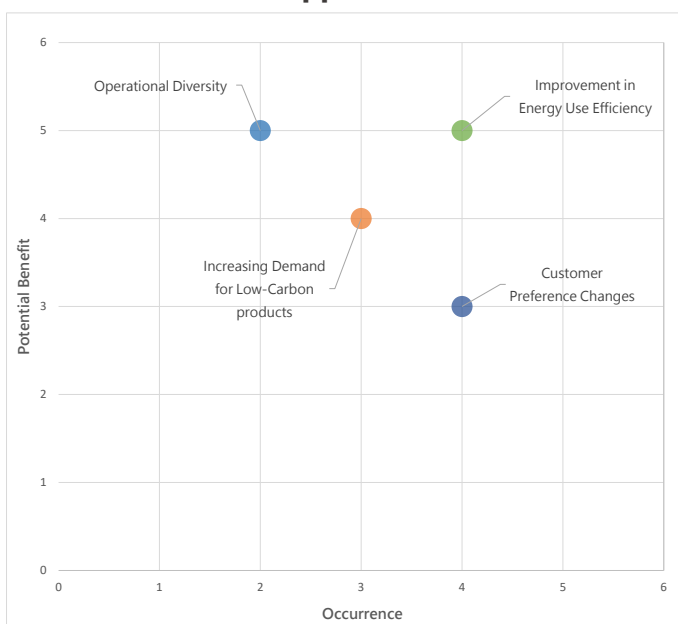
The following shows the allocation of opportunity levels. Opportunity value ($C = A \times B$) is calculated based on the likelihood of occurrence (A) and potential benefits (B).

Code	Risk Name	Occurrence (A)	Impact/Severity (B)	Exposure (C)	Opportunity Level
O1	Increasing Demand for Low-Carbon products	3	4	12	Medium
O2	Customer Preference Changes	4	3	12	Medium
O3	Improvement in Energy Use Efficiency	4	5	20	High
O4	Operational Diversity	2	5	10	Medium

Climate Risk Matrix



Climate Opportunities Matrix



Financial Impacts of Extreme Weather Events and Transition Actions

(1) Definition of climate change risks

The IPCC defines climate change risk as the interaction of vulnerability, exposure, and hazards. **Hazard** refers to climate-related physical events, trends, or their physical impacts that can cause loss of life, injury, or other health impacts, as well as damage and loss to property, infrastructure, livelihoods, service provision, ecosystems, and environmental resources.

Exposure refers to the position and location that may have adverse effects on human life, livelihoods, species or ecosystems, environmental services and resources, infrastructure, economy, social and cultural assets.

Vulnerability refers to the tendency and predisposition to be adversely affected. Vulnerability encompasses various concepts, including sensitivity, susceptibility to disaster, and lack of coping and adaptation capacity.

Risk value = Hazard x Vulnerability x Exposure

(2) Situation analysis

Following the IPCC definition, Sunrex assesses the risks of flooding and water shortages under extreme climate conditions. The data primarily references the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), the National Science and Technology Council (NSTC), and the National Science and Technology Center for Disaster Reduction (NCDR). Multiple climate models are used for scenario simulations to avoid potential biases in the outcomes.



Longest Consecutive Dry Days and Water Resource Impact in Taiwan Based on TCCIP projections of consecutive dry days under different scenarios:

SSP2-4.5 Scenario:

- Short-term (2021–2040):
an increase of 2.2 days on average compared with the baseline period (1995–2014) of 40.5 days.
- Medium-term (2041–2060):
an increase of 1.3 days on average compared with the baseline.
- Long-term (2081–2100):
an increase of 2 days on average compared with the baseline, reaching 42.5 consecutive dry days.

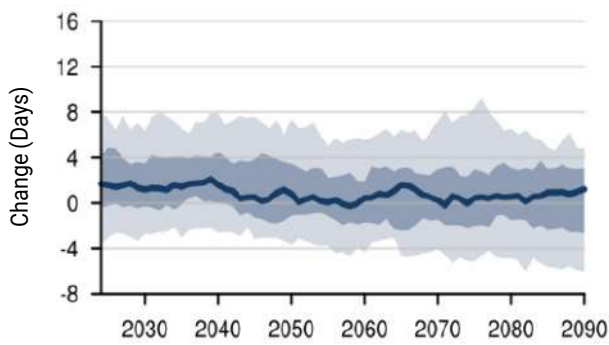
SSP5-8.5 Scenario:

- Short-term (2021–2040):
an increase of 2.2 days on average compared with the baseline period of 40.5 days.
- Medium-term (2041–2060):
an increase of 2.4 days on average compared with the baseline.
- Long-term (2081–2100):
an increase of 5.7 days on average compared with the baseline, reaching 46.2 consecutive dry days.

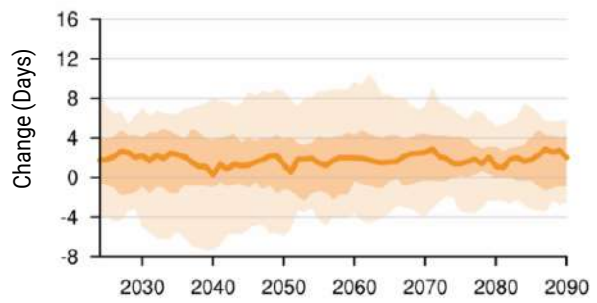
Longest Consecutive Dry Days and Water Resource Impact in Taiwan Change (Days)													
FUTURE PERIOD		SHORT-TERM 2021-2040				MID-TERM 2041-2060				LONG-TERM 2081-2100			
SSP Emission Scenarios		1-2.6	2-4.5	3-7.0	5-8.5	1-2.6	2-4.5	3-7.0	5-8.5	1-2.6	2-4.5	3-7.0	5-8.5
Ensemble Average		1.5	1.7	0.7	1.4	1.3	1.3	3.1	2.5	0.4	1.8	5.2	5.2
Percentile	5	-2.7	-5	-4.1	-4.6	-3.7	-6	-2.9	-3.5	-6	-2.5	-1.2	-1.7
	25	-0.3	-0.9	-1.4	-0.5	-1.1	-1.2	0.8	0	-2.6	-0.9	1.8	2
	50	1.2	2.2	0.9	2.2	0.8	1.3	4.1	2.4	1.2	2	5.8	5.7
	75	3.5	4.1	2.8	3.3	3.5	3.9	5.2	4.8	3.1	4.2	7.5	7.5
	95	6.3	7	6	6.4	7.4	8.7	9.1	10.3	4.8	5.8	12.8	13

Taiwan Climatological Average: 40.5 Days

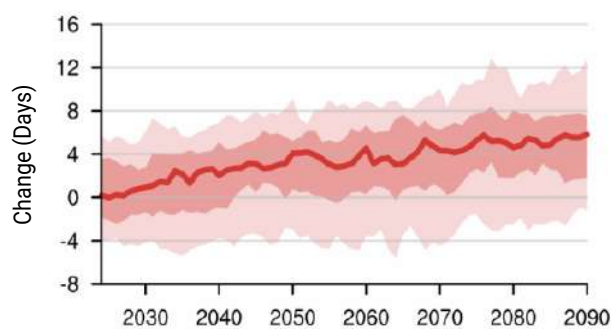
SSPI-2.6



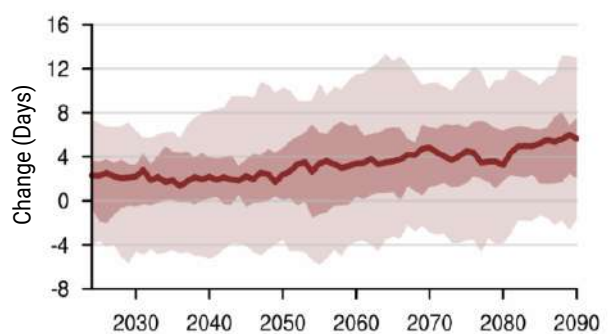
SSP2-4.5



SSP3-7.0



SSP5-8.5



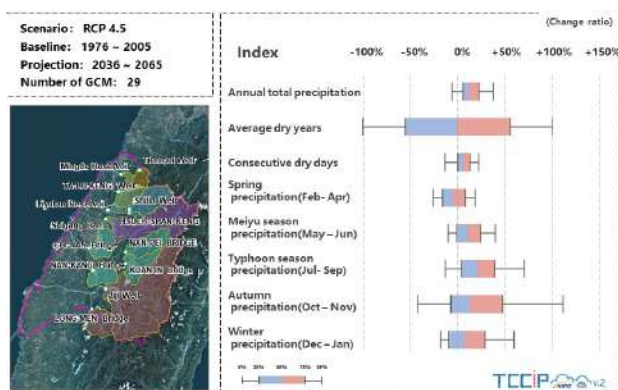
According to TCCIP water resource impact indicators, for the central region:

SSP2-4.5 Scenario:

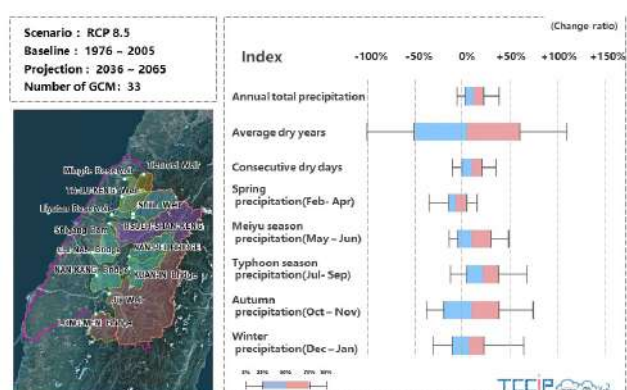
- Estimated mid-century (2036–2065) change in annual average watershed flow index: 18%
- Change in dry season flow index: 3%
- Change in wet season flow index: 23%

SSP5-8.5 Scenario:

- Estimated mid-century (2036–2065) change in annual average watershed flow index: 18%
- Change in dry season flow index: 1%
- Change in wet season flow index: 24%



Central region SSP2-4.5



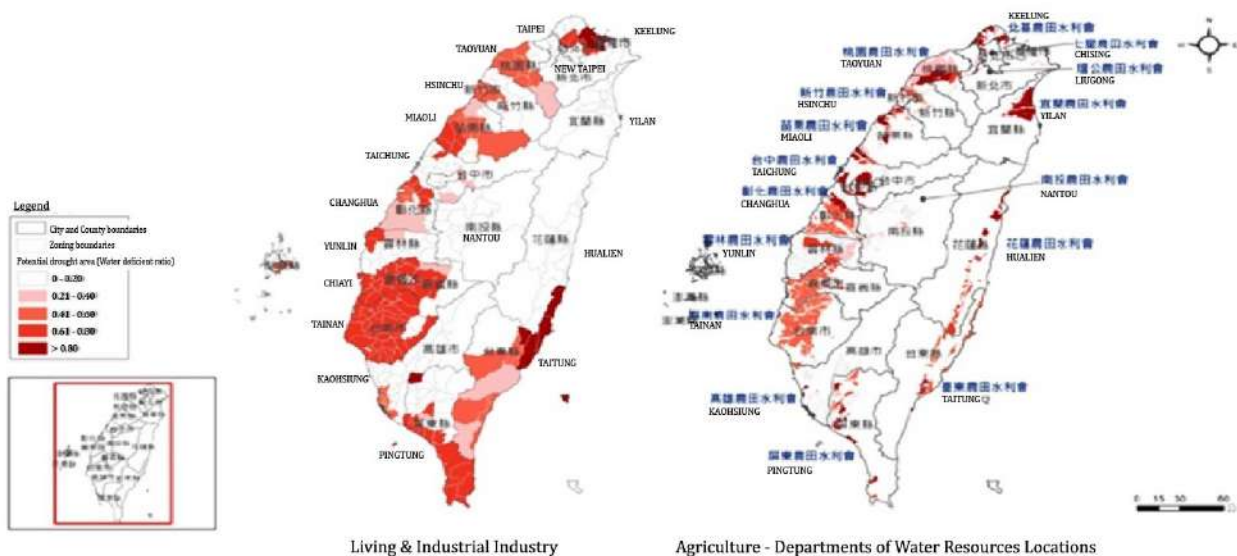
Central region SSP5-8.5

Drought hazards in Taiwan exhibit regional differences. Considering the ratio of water volume between wet and dry seasons (total precipitation ratio), the contrast becomes more pronounced from north to south:

- Northern region: 6:4
- Southern region: 9:1
- Central region: 8:2
- Eastern region: 8:2

The probability, duration, and cycle of droughts show similar spatial trends, indicating that the southern region is at higher risk of drought than the northern region.

The Water Resources Agency of the Ministry of Economic Affairs simulated water shortages for domestic and industrial sectors under the worst-case severe drought scenario in Taiwan (annual flow at Q90 and reservoir levels at the severe minimum) and generated potential water shortage maps. The results indicate that, for domestic and industrial sectors, northern urban areas as well as certain townships in Chiayi, Tainan, and Taitung are high drought hazard potential areas.



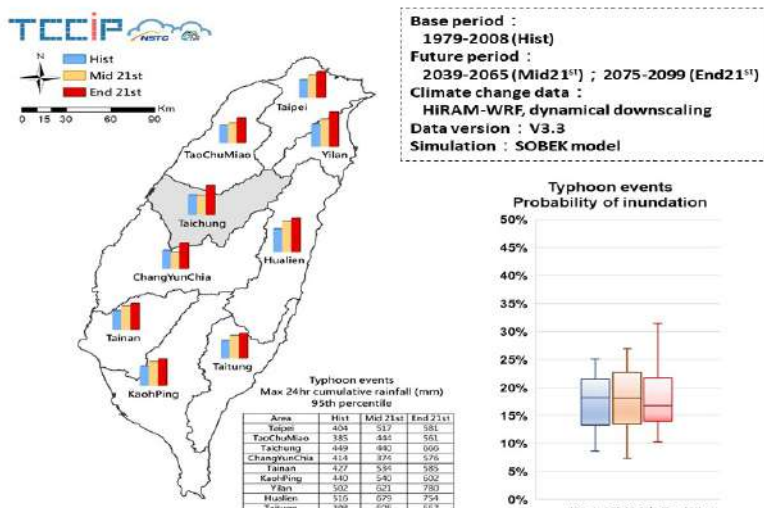
Overall, in the short- and medium-term, the risk of drought and water scarcity in the area where Sunrex's Taiwan head-quarters office is located is relatively low. In response, the company plans to use water trucks for supplementation in the short term, and in the medium to long term, will evaluate the need for additional water recycling equipment and large-capacity water storage facilities.

Risk Event	Hazard Degree	Vulnerability Degree	Exposure Degree	Risk Assessment Results	Countermeasures
Drought	Low	Low	Low	Low Risk	Short-Term: Water supplementation using water trucks. Medium to Long-Term: Install water recycling systems and large-capacity water storage facilities.



Flood Risk

Sunrex's headquarter is located in the Taichung area. According to the Flood impact index map provided by TCCIP, under the RCP8.5 warming scenario, the maximum 24-hour accumulated rainfall of the 95 percentile in Taichung (regional average) is projected to 449mm in the baseline period, 440mm in the mid-century, and 666mm at the end of the century. There is an increasing trend in the average rainfall of extreme typhoon events.



The impact analysis shows that the probability of flooding exceeding 0.5 meters remains relatively stable from the baseline period to the mid-century, with a slight increasing trend towards the end of the century. Additionally, Sunrex is located in the Daya District of Taichung City. According to the flooding susceptibility map for Taichung City, under conditions of heavy rainfall of 650 millimeters within 24 hours, the flooding depth in the Daya District typically ranges from 0.3 meters to 0.5 meters. Therefore, the actual risk of flooding in the Daya District is not considered significant.

Risk Event	Hazard Degree	Vulnerability Degree	Exposure Degree	Risk Assessment Results	Countermeasures
Flood	Low	Low	Low	Low risk	Short term: Keep abreast of typhoon or rainstorm warnings issued by meteorological units so that relevant trade transactions can be arranged in advance to avoid operational interruptions or delays caused by disasters. Long term: Regularly inspect and evaluate the natural disaster prevention measures and processes at operating sites, invest in equipment to increase defense capabilities, and strengthen hardware defense to improve organizational disaster prevention resilience.

5.6.3 Risk Management

The board of directors serves as the highest decision-making body for risk management across all companies within the group, directly overseeing the risk governance structure of each company. To effectively manage the various internal and external risks that the company may face during its operations and to ensure the achievement of operational objectives, Sunrex's board of directors approved the ["Risk Management Policy and Procedures"](#) in August 2024, defining the scope of risks, risk management policies, and organizational structure for risk management.

Each year, the General Manager and department heads are responsible for identifying and managing operational risks. The scope of risk management includes strategic risk, operational risk, financial risk, information risk, compliance risk, integrity risk, and other emerging risks, including potential physical and transition risks related to climate change.

By integrating the identification and management of climate-related risks and opportunities into the company's overall risk management framework, the company ensures that climate-related risks are managed in alignment with other major operational risks.

The process for identifying and managing climate-related risks is as follows:



5.6.4 Indicators and Targets for Managing Climate-Related Risks

Sunrex has established specific management indicators and targets to address medium climate-related physical and transition risks, including carbon tariffs and carbon fees, compliance with sustainability regulations, and extreme climate risks.

For carbon tariff and carbon fee management, the headquarters has set an annual energy consumption reduction target of 1% per year from 2022 to 2030, aiming to lower compliance costs and mitigate competitive risks. To ensure regulatory compliance, the company strives to achieve 100% compliance with environmental and sustainability regulations each year. A dedicated unit is assigned to monitor regulatory changes regularly, ensuring adherence and enhancing the transparency of sustainability reporting. To address extreme climate risks, the company regularly monitors water and electricity usage and has added water storage and backup power facilities to improve resilience and ensure operational stability.

On the opportunity side, Sunrex identifies and leverages opportunities such as growing demand for low-carbon products, improved energy efficiency, and water resource management, and sets corresponding targets and allocates resources. To meet the demand for low-carbon products, the company actively reduces Scope 1 and Scope 2 greenhouse gas emissions to enhance competitiveness in the low-carbon market, while strengthening marketing efforts to boost brand competitiveness. Regarding energy efficiency, energy management targets are established and achieved through equipment upgrades and energy management technologies. Additionally, to manage water resources effectively, the headquarters has set a water usage management target to reduce water intake by 1% per year from 2022 to 2030, minimizing dependence on water resources.

For the 2024 operational status, please refer to the [Company website](#) for disclosures related to climate change, opportunities, and financial impacts.

Type	Risk / Opportunity Name	Target	Indicator
Risk	Carbon Tariffs and Carbon Fee	Reduce carbon compliance costs and mitigate competitive risks arising from carbon tariffs.	Reduce the annual energy consumption of the Taiwan headquarters by 1% each year from the baseline 2022 through 2030.
Risk	Sustainable Regulatory Compliance Requirements	Ensure regulatory compliance and mitigate compliance risks arising from regulatory changes.	Annual compliance review pass rate (100% compliance). Regulatory updates (at least once per year).
Risk	Extreme Weather Risk	Enhance resilience to extreme climate events to ensure supply chain and production stability.	Install water storage and backup power facilities to respond to extreme climate events. Ensure uninterrupted operations throughout the year despite extreme climate events.
Opportunity	Low-Carbon Products and Changes in Market Demand	Reduce Scope 1 and Scope 2 greenhouse gas emissions to achieve sustainability goals and enhance the company's competitiveness in the low-carbon market.	Reduce Scope 1 and Scope 2 greenhouse gas emissions at the Taiwan headquarters by 42% from the 2023 baseline through 2033.
Opportunity	Improvement in Energy Use Efficiency	Improve energy efficiency to lower operating costs and reduce carbon emissions.	Reduce the annual energy consumption of the Taiwan headquarters by 1% each year from the baseline 2022 through 2030.
Opportunity	Water Resource Management	Ensure efficient water resource utilization and reduce reliance on water resources.	Reduce the annual water withdrawal of the Taiwan headquarters by 1% each year from the baseline 2022 through 2030.
Opportunity	Operational Diversity	Enhance operational resilience through diversified products and services to address climate change risks.	Revenue diversification to reduce single-product/market dependence.

CHAPTER 06

Inclusive Workplace

- 6.1 Employee Structure – Implementing Diversity and Equality Principles
- 6.2 Talent Recruitment and Employee Training
- 6.3 Compensation, Benefits and Rights Protection
- 6.4 Workplace Health and Safety Management



6.1 Employee Structure – Implementing Diversity and Equality Principles

In recent years, Sunrex has continuously expanded its production bases. Adhering to the principle of workforce diversity, the company actively seeks talented professionals through the human resources units at each of its locations. Recruitment and promotion decisions are made without regard to gender, culture, nationality, or other personal factors. In addition to external recruitment, local offices regularly conduct internal evaluations, using performance assessments and supervisor recommendations to promote employees to managerial positions. By leveraging the diverse cultural backgrounds of its workforce, the company aims to create maximum value for both Sunrex and its customers.

6.1.1 Employee Structure

Employee Type by Gender and Region GRI 2-7

As of December 31, 2024, Sunrex Taiwan headquarters employed a total of 192 staff members. By contract type, all employees are permanent employees, with no temporary employees or non-guaranteed hours employees. By employment type, all are full-time employees, with no part-time employees. Among permanent employees, 131 are male and 61 are female.

Sunrex China subsidiaries employed a total of 10,042 staff members. By contract type, all employees are permanent employees, with no temporary employees or non-guaranteed hours employees. By employment type, all are full-time employees, with no part-time employees. Among permanent employees, 5,084 are male and 4,958 are female.

The total number of employees in 2024 showed no significant change compared to the previous two years.

Region	Type	Category	2022			2023			2024		
			Female	Male	Total	Female	Male	Total	Female	Male	Total
Taiwan	Contract Type	Permanent Employees	75	193	268	77	196	273	61	131	192
		Temporary Employees	0	0	0	0	0	0	0	0	0
		Non-Guaranteed Hours Employees	0	0	0	0	0	0	0	0	0
	Employment Type	Full-Time Employees	75	193	268	77	196	273	61	131	192
		Part-Time Employees	0	0	0	0	0	0	0	0	0
	Total Number of Employees		75	193	268	77	196	273	61	131	192
China	Contract Type	Permanent Employees	4,047	3,872	7,919	4,278	4,450	8,728	4,958	5,084	10,042
		Temporary Employees	0	0	0	0	0	0	0	0	0
		Non-Guaranteed Hours Employees	0	0	0	0	0	0	0	0	0
	Employment Type	Full-Time Employees	4,047	3,872	7,919	4,278	4,450	8,728	4,958	5,084	10,042
		Part-Time Employees	0	0	0	0	0	0	0	0	0
	Total Number of Employees		4,047	3,872	7,919	7,919	4,450	8,728	4,958	5,084	10,042

Note: The number of employees by region is based on the actual location of their work.

Employee Age Distribution by Gender and Region

Region	Ages \ Year	2022			2023			2024		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Taiwan	Under 30 Years Old	14	18	32	2	11	13	11	18	29
	30–50 Years Old	39	117	156	19	76	95	29	77	106
	Over 50 Years Old	22	58	80	56	109	165	21	36	57
	Total	75	193	268	77	196	273	61	131	192
China	Under 30 Years Old	1,343	1,928	3,271	1,434	2,357	3,791	1,768	2,689	4,457
	30–50 Years Old	2,569	1,818	4,387	2,710	1,938	4,648	3,013	2,192	5,205
	Over 50 Years Old	135	126	261	134	155	289	177	203	380
	Total	4,047	3,872	7,919	4,278	4,450	8,728	4,958	5,084	10,042

Non-Employee Workers GRI 2-8

During the reporting period, Sunrex Taiwan headquarters did not have any non-employee workers under the company's control. Routine maintenance and equipment servicing (such as copiers, water dispensers, and facility electrical or plumbing maintenance) are carried out by equipment suppliers or contractors according to their own arrangements. The company does not direct or supervise their work methods or personnel assignments; therefore, they are not included in the scope of this disclosure.

6.1.2 Employee Diversity and Equal Opportunity

Governance Composition by Gender and Age GRI 405-1

In 2024, Sunrex's board of directors comprised a total of 9 members. Female directors accounted for 44.44% of the board, while male directors accounted for 55.56%, showing no significant difference between genders. By age group, 2 directors (22.22%) were between 30 and 50 years old, and 7 directors (77.78%) were over 50 years old.

Ages \ Gender	Gender	2022		2023		2024	
		Number of Directors	Percentage of Board Members	Number of Directors	Percentage of Board Members	Number of Directors	Percentage of Board Members
Gender	Female	3	42.86%	3	42.86%	4	44.44%
	Male	4	57.14%	4	57.14%	5	55.56%
	Total	7	100.00%	7	100.00%	9	100.00%
Ages	Under 30 Years Old	0	0.00%	0	0.00%	0	0.00%
	30–50 Years Old	1	14.29%	1	14.29%	2	22.22%
	Over 50 Years Old	6	85.71%	6	85.71%	7	77.78%
	Total	7	100.00%	7	100.00%	9	100.00%

Note: The governance unit in this table refers to the Board of Directors of Sunrex Taiwan headquarters.

Employee Categories by Gender and Age GRI 405-1

Sunrex provides equal employment and promotion opportunities regardless of gender, age, or ethnicity. Recruitment is primarily based on the skills, expertise, and job performance required for each position. In 2024, among employees in Taiwan, 61 were female, representing 31.77% of the workforce, and 131 were male, representing 68.23%.

By age group, employees aged 30–50 accounted for 55.21% of the workforce, while those under 30 or over 50 accounted for 44.79%.

Taiwan

Category Gender/Ages		Direct		Indirect		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
Female	Under 30 Years Old	11	6.40%	0	0.00%	11	5.73%
	30–50 Years Old	29	16.86%	0	0.00%	29	15.10%
	Over 50 Years Old	20	11.63%	1	5.00%	21	10.94%
	Subtotal	60	34.89%	1	5.00%	61	31.77%
Male	Under 30 Years Old	16	9.30%	2	10.00%	18	9.38%
	30–50 Years Old	65	37.79%	12	60.00%	77	40.10%
	Over 50 Years Old	31	18.02%	5	25.00%	36	18.75%
	Subtotal	112	65.11%	19	95.00%	131	68.23%
Total	Under 30 Years Old	27	15.70%	2	10.00%	29	15.10%
	30–50 Years Old	94	54.65%	12	60.00%	106	55.21%
	Over 50 Years Old	51	29.65%	6	30.00%	57	29.69%
Total Number of Employees		172	89.58%	20	10.42%	192	100.00%

In China region, there were 4,958 female employees, representing 49.37% of the total workforce, and 5,084 male employees, representing 50.63%. The gender distribution shows no significant difference.

China

Category Gender/Ages		Direct		Indirect		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
Female	Under 30 Years Old	283	14.48%	1,485	18.36%	1,768	17.61%
	30–50 Years Old	554	28.35%	2,459	30.40%	3,013	30.00%
	Over 50 Years Old	17	0.87%	160	1.98%	177	1.76%
	Subtotal	854	43.70%	4,104	50.74%	4,958	49.37%
Male	Under 30 Years Old	340	17.40%	2,349	29.04%	2,689	26.78%
	30–50 Years Old	684	35.01%	1,508	18.65%	2,192	21.83%
	Over 50 Years Old	76	3.89%	127	1.57%	203	2.02%
	Subtotal	1,100	56.30%	3,984	49.26%	5,084	50.63%

China (Continued)

Category Gender/Ages		Direct		Indirect		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
Total	Under 30 Years Old	623	31.88%	3,834	47.40%	4,457	44.39%
	30–50 Years Old	1,238	63.36%	3,967	49.05%	5,205	51.83%
	Over 50 Years Old	93	4.76%	287	3.55%	380	3.78%
Total Number of Employees		1,954	19.46%	8,088	80.54%	10,042	100.00%

Number of Employees with Disabilities GRI 405-1

Category	Number and Percentage of Employees	Taiwan			China		
		2022	2023	2024	2022	2023	2024
Disabilities	Number of employees	0	1	1	24	24	24
	Percentage of total employees	0%	0.37%	0.52%	0.30%	0.27%	0.23%

Percentage of senior management hired from the local community GRI 202-2

Region	Taiwan	China
Number of Senior Management	40	82
Number of Local Hires	40	31
Percentage	100%	37.80%

Note: Senior management refers to Manager and Deputy Manager level positions and above.

Sunrex primarily hires local employees. In Taiwan, 100% of senior management in 2024 were local residents. In China, 37.80% of senior management were local hires.

6.2 Talent Recruitment and Employee Training

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25, and GRI 3-3

Talent Recruitment and Employee Training Significance to the Company

Employees are a key asset of the company, helping to create operational value. Sunrex is committed to providing opportunities for continuous learning and growth, while fostering a diverse and inclusive work environment. This ensures the company can continuously attract and retain critical and talented human resources to support long-term business growth.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS:

Neglecting employee development or providing insufficient career advancement opportunities, resulting in difficulties attracting and retaining talent.

POSITIVE IMPACTS:

Recruiting and retaining outstanding talent, enhancing professional skills, and improving corporate competitiveness.

Policy and Commitment

1. Continuously implement employee training programs to provide better career development opportunities.
2. Hold career development meetings to regularly track and review employees' career progress, ensuring the right people are in the right roles.

Actions Taken

1. Onboarding training:

For new hires and transferees, provide guidance on understanding the company's organization, business operations, environmental health and safety, and internal policies.

2. Functional training:

Enhance employees' core and professional competencies required for their roles, strengthening workplace capabilities.

3. External training:

Select employees to attend external courses to supplement, develop, or enhance their skills.

4. Professional skills or certification incentives:

Encourage employees to participate in work-related continuing education and provide support for obtaining relevant professional certifications.

Indicators for Evaluating the Effectiveness of Actions

Employee retention and recruitment performance.

GOALS

Short-Term (2025) : Employee Satisfaction > 80%

Medium-Term (2027) : Employee Satisfaction > 85%

Long-Term (2030) : Employee Satisfaction > 88%

Impact of Stakeholder Engagement on Actions Taken

Employees value whether the company provides an environment for learning and skill development. Therefore, the company offers a comprehensive training system, including onboarding training, functional training, and external courses, and organizes career planning meetings and performance evaluations, with structured channels for promotion and internal transfers.

Sunrex carefully selects outstanding talent during its annual recruitment process, recognizing that every employee is a valuable asset to the company. Providing appropriate employee care, a sound compensation system, a safe working environment, and well-established promotion pathways has long been one of our core commitments. We sincerely invite professionals from all fields to join our family, work together toward shared goals, and continue our tradition of excellence while creating a brighter future.

6.2.1 Employee New Hires and Turnover

Employee Turnover by Gender, Age Group, and Region GRI 401-1

The employee turnover statistics for Sunrex in Taiwan and China for 2024 are as follows:

Ages/Gender/ Category		Taiwan		China	
		Number	Percentage	Number	Percentage
Ages	Under 30 Years Old	9	27.27%	19,595	72.06%
	30–50 Years Old	13	39.40%	7,509	27.62%
	Over 50 Years Old	11	33.33%	88	0.32%
Gender	Female	9	27.27%	10,517	38.68%
	Male	24	72.73%	16,675	61.32%
Category	Direct	0	0.00%	26,640	97.97%
	Indirect	33	100.00%	552	2.03%
Total Number of Turnover Employees		33		27,192	

New Employee Hires by Region GRI 401-1

In 2024, the majority of new hires in Sunrex's Taiwan operations were aged 30–50, accounting for nearly 50% of all new employees. In China, most new hires were under 30, representing 71.53% of the total new employees.

Ages/Gender/ Category		Taiwan		China	
		Number	Percentage	Number	Percentage
Ages	Under 30 Years Old	12	42.86%	19,340	71.53%
	30–50 Years Old	13	46.43%	7,669	28.36%
	Over 50 Years Old	3	10.71%	29	0.11%
Gender	Female	8	28.57%	10,750	39.76%
	Male	20	71.43%	16,288	60.24%
Category	Direct	1	3.57%	26,503	98.02%
	Indirect	27	96.43%	535	1.98%
Total Number of New Hires Employees		28		27,038	

6.2.2 Employee Training

Sunrex is committed to enhancing employee skills and fostering growth alongside the company. We offer a diversified range of internal training programs to preserve and advance professional expertise across departments, and we encourage employees to participate in government-supported on-the-job training courses to support continuous learning and career development. In addition, the company actively promotes diversity policies, mitigating human rights risks through onboarding training and regular awareness sessions, fully practicing corporate social responsibility.



The training programs for employees at various stages are as follows:

- 1. Internal training:** Colleagues act as lecturers in their areas of expertise to impart their own experience and professional knowledge; training is conducted at different stages, such as for new recruits; the company also adopts different training programs, such as basic training on employee duties, general professional knowledge (personal data protection law, trade secret law, information accounting process, etc.), in order to achieve the best results.
- 2. Training for new staff:** Explain the organization and system, work rules and job descriptions, and conduct regular assessment and supervision.
- 3. External training:** Employees can enroll in professional courses offered by corporate management consultants, education and training institutions and government agencies, such as R&D, production process, quality management, professional training and self-education for employee duties, etc. The company provides annual subsidies for external training for employees.
- 4. Professional development:** We encourage our outstanding colleagues to pursue degrees in well-known academic institutions in China and continue to learn relevant knowledge and skills in the workplace.

Average Training Hours Per Employee per Year GRI 404-1

The company actively follows the GRI Standards (GRI 404-1) and other international sustainability initiatives, investing in training resources to enhance employee capabilities, with particular attention to the development of leaders across genders. In 2024, the average training hours in Taiwan were 0.96 hours for female employees and 1.15 hours for male employees. In China, the averages were 15.67 hours for female employees and 16.51 hours for male employees. No significant differences were observed between genders. Employees at all levels received appropriate learning resources, reflecting the company's commitment to sustainable human resource development. Moving forward, the company will further optimize training programs, reduce resource gaps across gender and job levels, and continue enhancing talent development to drive diverse and innovative sustainable growth.

Gender/Category		Taiwan			China		
		Total Training Hours	Number of Employees	Average Hours per Employee	Total Training Hours	Number of Employees	Average Hours per Employee
Gender	Female	58.83	61	0.96	77,711.00	4,958	15.67
	Male	150.50	131	1.15	83,930.00	5,084	16.51
Category	Senior Management	77.33	40	1.93	698.50	82	8.52
	Mid-level Management	43.50	27	1.61	1,559.50	151	10.33
	General Employees	88.50	125	0.71	159,383.00	9,809	16.25
All Employees		209.33	192	1.09	161,641.00	10,042	16.10

Note: Senior management refers to positions at Manager or Deputy Manager level and above.
Middle management refers to Section Chief, Supervisor, and Deputy Supervisor positions.

Sunrex continuously plans diverse training programs based on business needs and employee career development, covering new employee orientation, professional skills enhancement, and management competency development. These programs support employees' growth at different career stages while strengthening overall organizational resilience and competitiveness.

The table below presents the training content for Taiwan in 2024:

Training	Content	Participants
Internal Training	Basic training for new employees, including company policies and occupational health and safety.	New Employees
	Integrity management, prohibition of insider trading, and human rights advocacy.	Senior Management (including Executive Directors)
	Integrity management, human rights advocacy.	All Employees
	Occupational safety advocacy.	All Employees
	Health seminar.	Representatives from Each Department
External Training	Information security.	Information Technology Department
	Smart manufacturing production line management and practical applications.	Information Technology Department
	Greenhouse gas inventory.	Administration Department
	Occupational safety and health management. Workplace labor safety and physical and mental health protection.	Occupational Safety Personnel Administration Department
	Training on Sustainability Disclosure Practices for Listed Companies. Internal Control and Awareness Seminar on Sustainability Information Management. Analysis of Sustainability Information Disclosure and Management Policies and Related Audit Points.	Administration Department Audit Department
	Continuing training for accounting supervisors.	Accounting Supervisor
	Continuing training for auditors.	Audit Supervisor

6.3 Compensation, Benefits, and Rights Protection

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25, and GRI 3-3

Compensation, Benefits, and Rights Protection (including Human Rights) Significance to the Company

Employees are a vital asset of the company, contributing to its operational value. Sunrex is committed to providing comprehensive compensation, benefits, leave, and retirement systems, and has established rights protection policies such as the "Anti-Discrimination Management Procedure," "Anti-Harassment and Abuse Management Procedure," and the "RBA Management Manual" to safeguard employees' legal rights. These measures ensure the company can continuously attract and retain key and talented personnel, supporting long-term business growth.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS:

Failure to provide employees with basic protections, thereby violating labor laws and infringing upon labor rights.

POSITIVE IMPACTS:

Offering competitive employee benefits to meet basic needs and strengthen employees' sense of belonging.

Policy and Commitment

- 1. Provide compensation and benefits above statutory requirements.
- 2. Continuously optimize employee care and welfare programs.
- 3. Follow international human rights conventions by establishing and implementing policies and procedures to protect employee rights.
- 4. Uphold human rights policies, maintain comprehensive welfare systems, and comply with applicable laws and regulations.

Indicators for Evaluating the Effectiveness of Actions

- 1. Regularly hold labor-management meetings and Employee Welfare Committee meetings, and implement a performance evaluation mechanism.
- 2. Number of human rights violation cases.

Actions Taken

- 1. Conduct annual salary evaluations and adjustments based on employees’ education, professional knowledge, and work performance.
- 2. Establish an Employee Welfare Committee to manage labor and health insurance, provide maternity allowances, health check subsidies, and other employee benefits.
- 3. Adhere to the spirit and principles of international human rights conventions by implementing internal policies such as the “Human Rights Protection Policy and Implementation Plan,” “Anti-Harassment and Abuse Procedure,” and “Anti-Discrimination Procedure.”
- 4. Provide pre-employment training for new hires covering regulatory compliance, including prohibitions on forced labor, discrimination, harassment, and sexual harassment prevention.
- 5. Conduct annual refresher training for existing employees to mitigate human rights risks and enhance corporate social responsibility.
- 6. Maintain grievance and reporting channels, including a dedicated mailbox, complaint procedures, and labor-management meetings, enabling employees to express opinions fully.

GOALS

Short-Term (2025)

Medium-Term (2027)

Long-Term (2030)

1. No significant labor or employment incidents.

2. No human rights violations or discrimination incidents occurred.

Impact of Stakeholder Engagement on Actions Taken

- 

1. Hold regular labor-management meetings to collect employee feedback.
- 

2. Implement employee performance evaluations and career development meetings as a basis for promotions and career planning.
- 

3. Establish the “Human Rights Protection Policy and Implementation Plan” and provide channels for employee complaints or suggestions, allowing input on welfare systems, labor relations, promotions and training, educational programs, and environmental safety measures.

Sunrex complies with labor-related laws and regulations and establishes various salary, benefit, vacation, and retirement programs to protect employees’ salaries and benefits and to provide a quality and safe working environment so that employees can work and earn with peace of mind.

Sunrex has always maintained compensation and benefit packages that are superior to those of its peers in the hope of attracting and retaining talented employees. Therefore, Sunrex selects the best compensation and benefit strategies and programs to take care of its employees each year based on demand and budget.

6.3.1 Remuneration Policies

Sunrex's remuneration policies seeks to take care of the stable foundation of employees' lives. Therefore, Sunrex's salary standards are based on the basic salary announced in the Labor Standards Law and the Basic Wage Review Law, and are determined by academic background, professional knowledge and ability, and individual performance.

Sunrex develops the best remuneration policies to retain talent based on business characteristics and cultural values. In addition, Sunrex evaluates and adjusts its remuneration policies annually to ensure fairness and effectiveness, to meet changes in the external environment and to provide reasonable remuneration and benefits to its employees.

Non-Managerial Employees' Average Salary, Median Salary, and Salary Change

	2023	2024	Compared to the Previous Year
Average salary of full-time non-managerial employees (in thousand NTD/person)	742	768	↑ 3.50%
Median salary of full-time non-managerial employees (in thousand NTD/person)	672	679	↑ 1.04%

6.3.2 Employee Benefit System GRI 401-2

Sunrex provides a series of benefits and subsidies to its employees to improve their quality of life and job satisfaction and to enhance their loyalty and sense of belonging to the company. Sunrex has established an employee welfare committee in accordance with the law and allocates employee welfare funds in proportion to its operating income as a means of promoting employee welfare measures and enhancing employee orientation and labor harmony. The following table summarizes the employee welfare items:

Employee Benefit Items



Statutory Benefits:

The company provides pension, labor insurance, health insurance, occupational accident insurance, special leave, regular free health checkups, childcare leave without pay, maternity leave and maternity examination leave for women, spouse's companionship leave, and sick leave for occupational accidents (including transportation to and from work), Maternity leave and maternity examination leave for women, paternity leave for spouses, and sick leave for work-related injuries (including travel to and from work)...etc.



Employee benefits:

We provide employee benefits such as wedding and funeral gifts, Spring Festival, Mid-Autumn Festival and Dragon Boat Festival gifts, birthday gifts, maternity allowances, and free basic labor health checkups once every three years. Employee benefits in overseas factories include five insurance and one pension (pension insurance, medical insurance, unemployment insurance, maternity insurance, work injury insurance and housing fund), commercial insurance, supplementary work injury insurance, accident insurance, discounted dormitory fees, monthly meal subsidies, free Chinese food and dinner, free night snacks and sub snacks for night shift staff, free work clothes and work caps, etc.



Health Communication

Sunrex is committed to promoting employee health through effective workplace wellness initiatives tailored to business characteristics and employee needs. The company fosters a people-oriented safety culture and provides on-site nursing services for health consultations. Recognizing that many employees relocate for work and may experience homesickness, each plant organizes events and competitions during major holidays, offering prizes and incentives to encourage participation. These activities enhance employee engagement and morale, contributing to a balanced, healthy, and enjoyable work environment.

To further support employee well-being, the company encourages voluntary general health check-ups. For employees engaged in special health-hazardous operations, the company provides specialized health examinations covering exposure to dust, noise, X-rays, benzene, ethylbenzene, internal and external medicine, ENT, electrocardiogram, X-ray, audiometry, blood tests, liver and kidney function, ozone, tin dioxide, nitrogen dioxide, manganese and its compounds, toluene, xylene, ethylbenzene, ethyl acetate, butyl acetate, acetone, methyl ethyl ketone, isopropanol, isoflurane, high-frequency magnetic fields, n-heptane, and radiation, ensuring comprehensive monitoring and protection of employee health.



Insurance and Retirement System

Sunrex has established insurance and retirement plans to provide employees with essential life protection, helping to reduce financial burdens and improve quality of life. The company treats employee rights and welfare with integrity and has formed a Staff Welfare Committee to manage labor insurance, health insurance, employment insurance, occupational accident insurance, and group insurance, including life, accident, medical hospitalization, cancer, and personal injury coverage. Employees traveling for work are additionally covered by travel accident insurance. These measures ensure employees, and their families receive the protections required by law, allowing staff to focus on work without concerns.

Regarding retirement, each of the company's plants contributes to employee retirement funds in accordance with local statutory retirement systems. Participation in the retirement plan is 100% for all employees.

In Taiwan, all retirement arrangements are carried out in accordance with the Labor Standards Act and the Labor Pension Act. Sunrex has established a defined-benefit retirement plan under the Labor Standards Act, which applies to all regular employees whose service period predates the implementation of the Labor Pension Act on June 30, 2005, as well as to employees who, after the implementation of the Labor Pension Act, choose to continue under the Labor Standards Act for their subsequent service.

For employees who meet the retirement eligibility criteria, retirement benefits are calculated based on their years of service and the average salary of the month prior to retirement. To safeguard employees' post-retirement livelihood and in accordance with the Labor Standards Act, employees may voluntarily retire under any of the following circumstances:

- (1) Over ten years of service who have reached the age of 60.
- (2) Over fifteen years of service who have reached the age of 55.
- (3) Over twenty-five years of service.
- (4) In special cases, with the approval of the General Manager, employees with at least twenty years of service may also voluntarily retire.

Currently, some employees in our Taiwan facility are subject to the old labor retirement system. With respect to the retirement benefits of employees under the old system, Article 3 of the Labor Standards Law stipulates that the labor retirement reserve shall be contributed by the business unit on a monthly basis within 2% of the total monthly salary; for employees under the new system, 6% of the monthly salary shall be contributed to the pension fund.



Parental Leave Policy GRI 401-3

Sunrex's parental leave policy provides employees with peace of mind when they have children, helping them to have sufficient time and resources to care for their children while maintaining job stability and life balance. In 2024, there were 3 employees in Taiwan who were eligible for the parental leave policy, and the number of employees who applied for and were reinstated from their jobs, as well as the application and reinstatement rates, are shown in the table below:

Category	Female	Male	Total
(a) 2024 Number of Eligible Applicants	1	2	3
(b) 2024 Actual Number of Applicants	1	0	1
(c) Estimated Number of People to be Reinstated in 2024	1	0	1
(d) 2024 Actual Number of Reinstatements	1	0	1
(e) 2023 Actual Number of Reinstatements	0	0	0
(f) 2023 Number of People Working Continuously for one year after Reinstatement	0	0	0
Parental leave application rate b/a	100%	0%	33%
Parental leave reinstatement rate d/c	100%	0%	100%
Parental leave stays rate f/e	-	-	-

- Parental Leave Return-to-Work Rate = (Number of male/female employees returning to work after parental leave ÷ Number of male/female employees eligible to return after parental leave) × 100%
- Parental Leave Retention Rate = (Number of male/female employees still employed 12 months after returning from parental leave ÷ Number of male/female employees who returned from parental leave in the previous reporting period) × 100%

6.3.3 Minimum Notice Period for Operational Changes GRI 402-1

Sunrex treats its employees with standards exceeding those required by the Labor Standards Act, ensuring proper livelihood protection and a secure working environment. In accordance with the Labor Standards Act, the company's work rules specify the minimum notice period for operational changes, which both management and employees strictly follow. Similarly, all production plants in mainland China comply with Article 27 of the Labor Law of the People's Republic of China regarding advance notice for labor changes.

6.3.4 Human Rights Management

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25, and GRI 3-3

Human Rights Commitment and Policy GRI 2-23, GRI 2-24

Sunrex supports and adheres to the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the International Covenant on Economic, Social and Cultural Rights, the International Covenant on Civil and Political Rights, the International Human Rights Conventions, the UN Global Compact, and relevant laws such as the Labor Standards Act. The company is committed to upholding human rights principles and safeguarding the fundamental rights of employees, customers, and stakeholders.

To implement its human rights commitment, Sunrex has established a “Human Rights Policy and Management Plan,” approved by the Chairman, which serves as the guiding principle for human rights governance. Based on this policy, the company has also formulated the “Anti-Discrimination Procedure,” “Anti-Harassment and Abuse Procedure,” and the “RBA Management Manual,” integrating human rights management into daily operations. Through comprehensive policies and concrete actions, Sunrex strengthens human rights protection, promotes harmonious labor relations, and ensures a safe, healthy, and friendly workplace culture, laying a solid foundation for sustainable corporate development.

Additionally, Sunrex has established accessible grievance and communication channels, encouraging employees to voice their concerns, and regularly conducts training and awareness programs to deepen understanding of diversity, equality, and respect. The company also continuously monitors and evaluates human rights risks within its supply chain, requiring partners to comply with relevant international standards and regulations, thereby creating a broader positive impact and a trusted, safe operational ecosystem for all stakeholders.

All human rights policies apply to all company members and are extended to collaborating suppliers. For details on the company’s human rights policies, please refer to the Sunrex official website.

Human Rights Mitigation Measures GRI 2-25

Prevention of Workplace Harassment

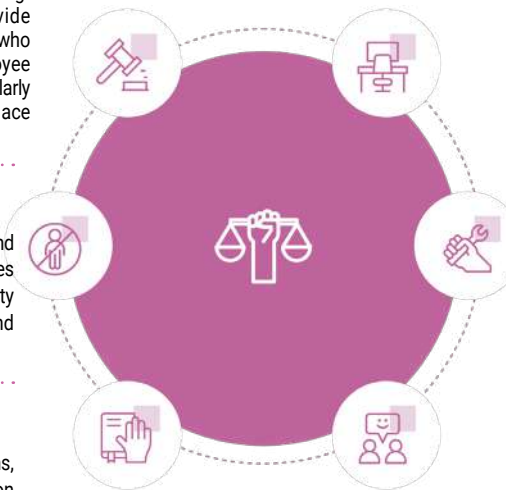
Ensure that employees are free from unlawful harassment that violates personal dignity and mental well-being. Implement multiple complaint channels and provide appropriate assistance and protection to employees who experience unlawful harassment. Strengthen employee education and training on harassment prevention. Regularly conduct employee opinion surveys to build a workplace culture of respect and empathy.

Prohibition of Child Labor

Follow the company’s sustainable development policy and comply with legal requirements. Do not hire employees under the legal working age, and conduct strict identity verification during recruitment to protect the rights and interests of minors.

Legal Compliance

Strictly comply with all applicable laws and regulations, including the prohibition of forced labor, restrictions on inhumane treatment, freedom of association, and respect for employee privacy rights.



Providing a Safe and Healthy Work Environment

Implement comprehensive occupational health and safety management to prevent workplace accidents. Conduct regular occupational health checkups and basic labor health examinations. Offer regular consultations with on-site medical personnel to provide health guidance for employees and promote occupational safety and health awareness.

Prohibition of Forced Labor

Abide by all applicable laws and human rights policies, respect employees’ freedom, and prohibit forced labor under any form or circumstance.

Grievance Mechanisms

Establish effective grievance and communication channels to collect employee feedback and improve internal company operations.

Indicators for Evaluating the Effectiveness of Actions

No major human rights violations occurred.

GOALS

Short-Term (2025)

Medium-Term (2027)

Long-Term (2030)

No major human rights violations occurred.

Impact of Stakeholder Engagement on Actions Taken

1. Labor-management coordination meetings are held on an ad hoc basis to listen to employee feedback.
2. Establish policies and measures for human rights protection, and provide channels for employee complaints or suggestions.

Anti-Discrimination Management Policy GRI 406-1

Scope

Sunrex fully upholds the principle of equal rights. In matters of recruitment, training, promotion, compensation, termination, or retirement, all employees enjoy the same rights and treatment, free from any discrimination based on race, color, gender, age, religion, disability, pregnancy, political affiliation, sexual orientation, or any other status. Within Sunrex's workplace, every employee is given equal opportunities for employment, fair compensation, training, and promotion, and is treated with justice and fairness.

Responsible Unit

1. Both internal and external parties, including social organizations, have the right to monitor or file complaints regarding the company's conduct.
2. The Administration Department, as the company's internal functional unit, is responsible for supervising discriminatory practices and handling related complaints.

Grievance Handling

Sunrex actively addresses grievances, if employees encounter unfair treatment or discrimination, they may file complaints through either formal or informal channels to seek resolution.

To foster a harmonious and positive workplace, the Company continuously strives toward the goal of maintaining zero significant grievances related to unfair treatment or discrimination. Sunrex ensures open and transparent labor-management communication, building harmonious employee relations. From 2021 to 2024, there were no significant grievance cases reported.

Procedure

1. The Company shall not engage in or support any form of discrimination against employees in matters of recruitment, training, compensation, promotion, dismissal, or retirement on the basis of race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or nationality, disability, pregnancy, religion, political affiliation, union membership, status as a protected veteran, protected genetic information, or marital status.
2. The Company shall not interfere with employees' rights to observe beliefs, customs, or requirements related to race, social class, nationality, religion, disability, gender, sexual orientation, or union membership. Where necessary and appropriate, the Company will provide suitable facilities for religious activities to prevent discrimination against employees on the grounds of religious belief.
3. The Company strictly prohibits any coercive, threatening, abusive, or exploitative acts of sexual harassment, including gestures, language, or physical contact. Under no circumstances shall employees be subjected to medical examinations for discriminatory purposes, such as mandatory pregnancy tests.
4. Any company management personnel (including security staff) found to have engaged in discriminatory behavior will be subject to disciplinary action once verified.

Anti-Harassment and Abuse Management

Scope

Sunrex provides all personnel (including employees, dispatched workers, and job applicants) with a workplace and consultation environment free from sexual harassment, and takes appropriate preventive, corrective, disciplinary, and handling measures to safeguard the rights and privacy of the parties involved.

Responsible Unit

The Administration Department, as an internal functional unit of the company, oversees and handles complaints regarding harassment or abusive conduct.

Procedure

1. All employees are strictly prohibited from engaging in sexual harassment, sexual abuse, corporal punishment, psychological or physical coercion, verbal abuse, or any other form of harsh or inhumane treatment toward others, nor may they threaten to commit such acts.
2. Department heads are not allowed to impose physical punishment or publicly humiliate employees verbally due to mistakes or errors in their work or personal life. It is strictly forbidden to force labor through violence, threats, or illegal restrictions on personal freedom, as well as to insult, physically punish, assault, conduct unlawful searches, or detain employees.
3. In cases of serious disciplinary violations, illegal acts, or intentional actions that cause significant economic loss, the matter will be referred to the higher-level labor and personnel authorities or public security authorities in accordance with the law.
4. The company shall not oppose or suppress employees' dissatisfaction with management. Employees may lodge complaints verbally or in writing directly to the Administration Department or the General Manager, or submit them through the suggestion box. The Administration Department will investigate the opinions or complaints within one week and provide a response.

Grievance Handling

Sunrex strictly prohibits any form of sexual harassment in the workplace and provides complaint channels to prevent any person (including supervisors at all levels, employees, clients, etc.) from creating a hostile, coercive, or offensive work environment during the performance of duties by making sexual advances or using sexually suggestive or gender-discriminatory language or behavior, which infringes or interferes with an individual’s dignity, personal freedom, or work performance. Likewise, supervisors are strictly forbidden from making explicit or implicit sexual advances or using sexually suggestive or gender-discriminatory language or behavior toward employees or job applicants as conditions for the establishment, continuation, modification, or assignment of employment contracts, or for decisions related to placement, compensation, evaluation, promotion, demotion, rewards, or penalties.

The company is committed to fostering gender respect in the workplace, not only in compliance with ethical and legal standards, but also to prevent sexual harassment, protect employees from such threats, build a friendly work environment, and enhance awareness of gender equality among supervisors and employees. In the event of sexual harassment or suspected incidents, preventive measures shall be promptly reviewed and improved.

If any sexual assault or harassment is discovered or reported and the investigation confirms the allegation, the company will impose measures on the accused party based on the severity of the case, in accordance with work rules and relevant regulations, which may include reassignment, demotion, salary reduction, disciplinary action, or other dispositions. If the case involves criminal liability, the company shall assist the complainant in filing a complaint. Conversely, if an allegation is proven to be false or malicious, the company will impose appropriate disciplinary action or measures against the complainant based on the severity of the case and in accordance with relevant regulations.



Rights and Privacy

Protect the rights and privacy of the victims.



Security of the Space

Maintain or improve the security of the space in which the victim is located.



Punishment

Punishment of perpetrators.



Prevention and Improvement

Other prevention and improvement measures.

Workplace Sexual Harassment Complaint Statistics Table

ITEM	2022	2023	2024
Number of Sexual Harassment Incidents	0	0	0



Protecting Pregnant Female Employees

Sunrex has a primary responsibility for the protection of pregnant employees.

Pregnant female employees require special attention and care to ensure their health and safety, as well as to protect their rights at work. All female employees at Sunrex are entitled to the protections provided by law, and unit supervisors will make appropriate adjustments to the work content of female employees according to their physical condition so that they are treated with respect. After the birth of a child, the company protects the job and welcomes colleagues to return to work, so that employees do not have to worry about the impact on their work while having the joy of having a new child.

The following are ways to protect the rights of pregnant female employees:

1. Provide adequate health and safety protection to ensure the physical health and safety of pregnant female employees, such as providing necessary protective safety equipment and workplace adjustments, etc.
2. Provide flexible work arrangements and leave systems to enable pregnant female employees to balance their work and life needs, such as providing exemptions for overtime and night work.
3. Provide appropriate training and guidance to help pregnant female employees understand the physical changes and health conditions during pregnancy and how to maintain a good working condition.
4. Ensure the privacy and confidentiality of personal information of pregnant female employees, and refrain from discrimination, harassment and rejection of them.
5. Provide pregnant female employees with the necessary subsidies and benefits, such as sick leave, maternity leave, and breastfeeding leave during pregnancy.
6. Establish anti-discrimination and anti-harassment policies and mechanisms to protect pregnant female employees from discrimination and harassment.
7. Establish an effective communication mechanism to ensure that pregnant female employees can fully communicate and negotiate with the company to ensure that their rights are protected.



Prohibition of Child Labor GRI 408-1

Sunrex prohibits child labor and does not employ child laborers under the legal working age to protect the rights and interests of children. The prohibition of child labor is an issue of great importance to the International Labor Organization, the United Nations and the governments of various countries, and is a responsible act for Sunrex.

In the spirit of humanity and compliance with the Labor Standards Act, Sunrex insists on not employing child labor to ensure that underage youth can grow up in a physically and mentally healthy environment. During the hiring process, interviewers will strongly educate job applicants about the company's policy of prohibiting child labor, and at the same time strictly control the identity check process to eliminate any possibility of employing child laborers with forged documents.



Prevention of Forced Labor GRI 409-1

Forced labor is a serious violation of labor rights, human rights and social justice. The company does not force workers to perform work involuntarily, and the company has implemented a number of measures to minimize the risk of forced labor in its operations and among its suppliers, including slavery and human trafficking, which are absolutely not permitted. These measures include, but are not limited to, vendor contracts, training, and communication, as well as RBA audits for verification. If any evidence of forced labor is brought to the Company's attention, the Company will take immediate action and, if necessary, terminate the relationship.

6.3.5 Bidirectional Communication GRI 2-30

Sunrex builds communication on a foundation of mutual trust, offering both regular and ad-hoc communication channels to provide employees with diverse avenues to fully express their opinions and ideas.

Communication Channel	Frequency	Participants	Function
Labor-Management Coordination Meeting	As Needed	Labor Representatives Management Representatives	Facilitate thorough communication and coordination between labor and management regarding corporate governance and employee rights, fostering mutual trust and benefits.
Internal Website / Email	Anytime	All Employees	Announce employee welfare matters (e.g., health checks), Welfare Committee information, important company operational updates, and training programs; serves as a channel for timely information dissemination and feedback.

6.4 Workplace Health and Safety Management

Management of Material Topics GRI 2-23, GRI 2-24, GRI 2-25, and GRI 3-3

Workplace Health and Safety Management Significance to the Company

Sunrex recognizes that ensuring employees' occupational health and safety is a fundamental basis for achieving sustainable development. The company is committed to providing a safe and healthy work environment, with a focus on the health, safety, and well-being of workers in the workplace.

Actual and Potential, Negative and Positive Impacts

NEGATIVE IMPACTS:

Failure to implement safety standards, leading to occupational accidents that compromise the health and capabilities of employees and other stakeholders.

POSITIVE IMPACTS:

Implementing occupational safety management to provide a healthy and safe work environment, reducing the accident occurrences.

Actions Taken

1. Implement the ISO 45001 Occupational Health and Safety Management System at major production facilities.
2. Conduct hazard identification and risk management in the workplace in accordance with ISO 45001.
3. Training and Education: Ensure professional personnel hold specialized training certifications and organize health seminars for all employees.

Policy and Commitment

Comply with labor and environmental safety regulations to establish a healthy and safe workplace environment.

Indicators for Evaluating the Effectiveness of Actions

Occupational injury and disease incidence rates, and hours of occupational health and safety training.

GOALS

Short-Term (2025)

Medium-Term (2027)

Long-Term (2030)

No major occupational injuries or occupational disease incidents.

Impact of Stakeholder Engagement on Actions Taken

A robust occupational health and safety system can create a friendly work environment and enhance workplace safety for employees. The company regularly holds safety meetings to review operational conditions and has established an internal mailbox to collect employee feedback on the health and safety system.

6.4.1 Management Policy

Sunrex recognizes that implementing occupational health and safety management is a fundamental basis for achieving sustainable development. It helps ensure employee health and safety, enhances workplace productivity and efficiency, and strengthens the company's competitiveness and sustainability. With employees across three continents, and guided by the principles of human rights, the company is committed to providing a safe and healthy work environment, allowing every dedicated employee to enjoy personal protection alongside their hard work. Within the company, there is no distinction based on gender, religion, or political affiliation; employment opportunities are fully equal, a positive work environment is fostered, and employees are safeguarded against discrimination and harassment. Supervisors are expected to act with care and consideration, enabling employees to perform their work in an environment free from physical or psychological pressure. As an international company, Sunrex complies with all applicable national laws and regulations.

The company emphasizes occupational health and safety, focusing on employee health, safety, and welfare in the workplace. This includes designing and implementing workplace safety standards, identifying and controlling hazards and risks, providing necessary training and education, and ensuring employees can work safely.

Sufficient Protective Measures

Sunrex provides comprehensive protective measures for the work environment and employee safety. To safeguard employee health and safety, the company has properly planned all aspects of the workplace, as outlined below:



Work Environment

The company attaches great importance to the safety of the working environment of employees and conducts fire drills from time to time to ensure the safety of the lives of our employees and to deal with emergencies with ease in order to achieve the ultimate goal of zero disaster.

1. We also have a code of practice for employee safety and health to protect the work environment and employee safety, and require all employees to comply with the implementation.
2. The design and decoration of the office is designed to provide the most comfortable and safe working environment for employees, and security systems and monitors are installed at the entrance and exit.
3. The cleaning company regularly organizes and disinfects the workplace, maintaining cleanliness and order to ensure a comfortable and well-lit working environment.



Diversified Health Promotion, Continuous Improvement and Innovation

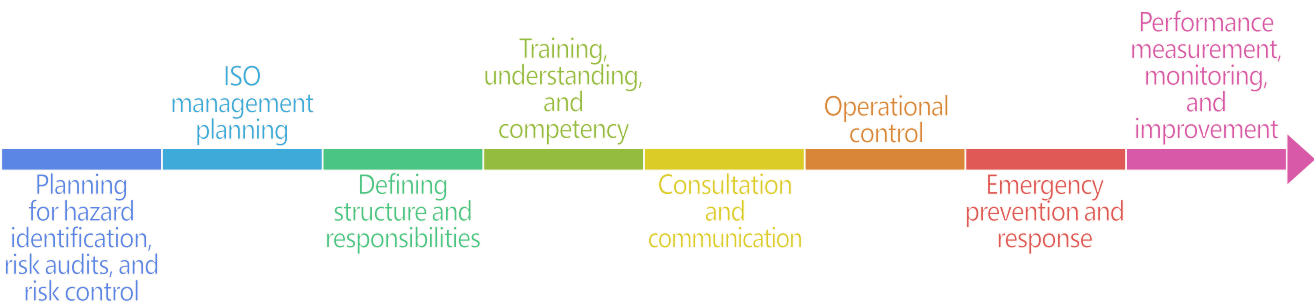
1. Promote occupational health and safety concepts. We share relevant information through education, training, safety and health promotion.
2. In terms of fire prevention and evacuation, we conduct monthly independent inspections of fire prevention and evacuation equipment, implement fire prevention and evacuation drills every six months, and hold annual emergency response drills and first aid training for various disasters in order to prevent accidents from occurring.
3. Continuous inspection of operations to identify high-risk or hazardous sites or environments, and regular control and improvement measures for related projects or working environments.
4. Employees' pre-employment health checks and annual regular health checks.

6.4.2 Occupational Health and Safety Management System GRI 403-1 and GRI 403-8

Sunrex complies with occupational safety regulations and laws applicable to its operational sites, such as Taiwan’s “Occupational Safety and Health Act” and “Regulations for Occupational Safety and Health Facilities,” as well as China’s Law on “Prevention and Control of Occupational Diseases” and “Work Safety Law,” among other relevant legislation. The company continuously promotes the establishment and improvement of its Occupational Health and Safety Management System, with each subsidiary gradually formulating related management procedures to progressively implement safety and health management practices.

To ensure the health and safety of workers in the workplace, Sunrex has actively implemented the “ISO 45001:2018 Occupational Health and Safety Management System” at each of its facilities. By applying a professional and systematic management approach, the company fulfills all requirements outlined in the certification to prevent occupational accidents. Currently, the Changshu, Chongqing, Jiangxi, Jiangsu, and Shenzhen plants have all obtained ISO 45001:2018 certification.

The management focus under ISO 45001:2018 includes the following key areas:



6.4.3 Hazard Identification and Risk Assessment GRI 403-2 and GRI 403-7

Sunrex, in accordance with ISO 45001, plans hazard identification, risk audits, and risk control, establishing a comprehensive annual occupational health and safety plan. This plan covers multiple aspects, including environmental protection measures, occupational accident prevention, and emergency response mechanisms. The company regularly conducts employee health and safety training and disaster drills to continuously enhance employees’ awareness of risks and their ability to respond effectively. In addition, the company carries out annual workplace environment monitoring and automatic equipment inspections, and provides regular specialized health check-ups to ensure that every employee can work in a safe and secure environment.



Annual Occupational Health and Safety Management Plan

Objective of the Annual Occupational Health and Safety Management Plan:

To prevent occupational accidents and safeguard the health and safety of all employees, the Occupational Health and Safety Management Plan is established. This plan aims to ensure the safe operation of workplaces such as factories and laboratories, with the goal of achieving zero major occupational accidents.

The 2024 Safety and Health Management Plan projects are listed below:

No	Project	Details of Implementation
1	Identification, evaluation and control of work environment or operational hazards .	Work environment or operational hazards identification, identification.
		Risk assessment of work environment or operational hazards.
		According to the hazard identification, risk assessment results to determine the control measures.
2	Management of machinery, equipment or apparatus.	Management of high-pressure gas specific equipment.
		Check high pressure gas specific equipment.
3	Hazardous and harmful substances labeling and general knowledge.	Update of substance safety information sheets.
		Produce lists, labels and other forms of warnings for hazardous substances.
4	Setting standards for safety and health operations.	Formulation (revision) of safety and health operation standards according to factory requirements.
5	Regular inspection, key inspection, operation checkpoint and on-site inspection.	Regular inspection, key inspection, operation checkpoint
		Operational checkpoints and on-site inspections
6	Safety and Health Education Training	Safety and health education training for foreign workers.
		Labor Safety and Health On-the-job Education and Training (Statutory Return Training).
		First Responder Training.
7	Management of personal protective equipment.	General principles of safety and health protective equipment, timing of wearing, selection of protective equipment, cleaning and storage, use period, etc.
8	Health Screening, Health Management and Health Promotion.	Physical examination for new workers.
9	Emergency response measures.	First aid and emergency response drills and training.
10	Management of drinking water for employees.	First Aid and Emergency Response Drills and Training.

In addition, Sunrex regularly commissions qualified fire prevention and repair organizations to inspect and repair fire prevention and response facilities at office locations, participate in fire prevention and response drills, and conduct emergency evacuation drills. Sunrex trains its employees to reduce disasters and evacuate people in the quickest way possible in times of crisis.



Occupational Disaster Prevention and Control Mechanism

Sunrex provides employees with a safe and healthy work environment, thereby reducing the risk of accidents and injuries and promoting productivity and efficiency in the workplace. Regular fire equipment inspections are conducted at all of Sunrex's group locations, and disaster prevention drills are held at the factory level to train employees to reduce disasters and evacuate people in the most effective manner in times of crisis. Since its establishment, the company has had few occupational accidents and has placed emphasis on the prevention of occupational hazards, including physical factors (such as noise, vibration, radioactivity and chemicals), biological factors (such as pathogens), psychological and social factors (such as stress, work pressure and occupational violence), and the design and organization of the workplace (such as working hours, work intensity and work schedules) that may cause occupational hazards. The Company's practice of occupational health and safety combines knowledge and skills from various fields of science, technology, management and sociology, and takes measures to prevent and control related risks.



Risk Assessment and Classification Management

In accordance with the Occupational Health and Safety Management System, Sunrex conducts annual risk management assessments for all operational activities involving employees, workers, contractors, and visitors. The dedicated Health and Safety Management Unit is responsible for identifying, registering, compiling, and reviewing major hazards, which are then approved by management. Hazards are assigned quantitative risk scores based on the severity of potential incidents, the likelihood of occurrence, and the frequency of occurrence, allowing risks to be classified by level. For risks assessed as high, operations must be halted, and emergency preparedness and operational control documents must be established. On-site measures include posting "Safety Risk Notice" signs, creating safety risk distribution maps, and reviewing the adequacy of existing protective measures or implementing improvements and strengthening response capabilities.

During any operational process, if an immediate dangerous emergency occurs, employees may, based on the level of on-site hazard, independently decide to stop work or take necessary protective measures before evacuating. Employees will not face any adverse consequences for doing so.

6.4.4 Worker Health Promotion GRI 403-3 and GRI 403-6

Sunrex has long adhered to the core values of "Respect for Life, Safety First," fully recognizing the importance of employee health and safety and striving to create a friendly and safe work environment. The company provides annual health check-ups for all employees to help them understand their health status, which also serves as a basis for adjusting work assignments and improving operational conditions. In addition, the company conducts annual workplace environment inspections and fire drills, fully implements a smoke-free workplace policy, and is committed to fostering a healthy and comfortable workplace culture.

Beyond routine health management, Sunrex implements an employee health care system, with monthly on-site services provided by designated occupational health professionals. The company conducts statutory health examinations, organizes occasional health seminars, and actively cares for employees' well-being, providing a supportive and employee-friendly work environment.



6.4.5 Occupational Disease and Occupational Hazard Analysis GRI 403-9 and GRI 403-10

Sunrex has established a comprehensive mechanism for managing and investigating occupational safety and environmental incidents. In the event of an occupational accident, the company conducts a root cause analysis, develops and implements corrective measures, and shares the investigation report during monthly meetings to prevent recurrence. In 2024, no serious occupational injuries, fatalities, or occupational disease incidents occurred among employees or non-employees. Recorded work-related incidents were primarily traffic accidents during commuting and minor operational accidents during work activities. After treatment and bandaging, affected employees were able to continue working safely. The company and direct supervisors closely monitored the situations and provided immediate care through phone calls or personal visits to ensure employees' well-being.

Year of 2024	Taiwan	China
1. Number of hours worked	516,832	54,970,634
2. Major Types of Work-Related Injuries	None	Traffic Accidents Machinery-Related Injuries
3. Total Recordable Work-Related Injuries	0	22
4. Recordable Work-Related Injuries Rate	0	0.4
5. Number of fatalities as a result of Work-Related Injury	0	0
6. Rate of fatalities as a result of Work-Related Injury	0	0
7. Number of high-consequence Work-Related Injuries (excluding fatalities)	0	0
8. Rate of high-consequence Work-Related Injuries (excluding fatalities)	0	0
9. Number of Lost Workdays	0	533.5
10. Rate of Lost Workdays	0	9.71
11. Number of work-related ill health	0	0
12. Rate of work-related ill health	0	0

Note:

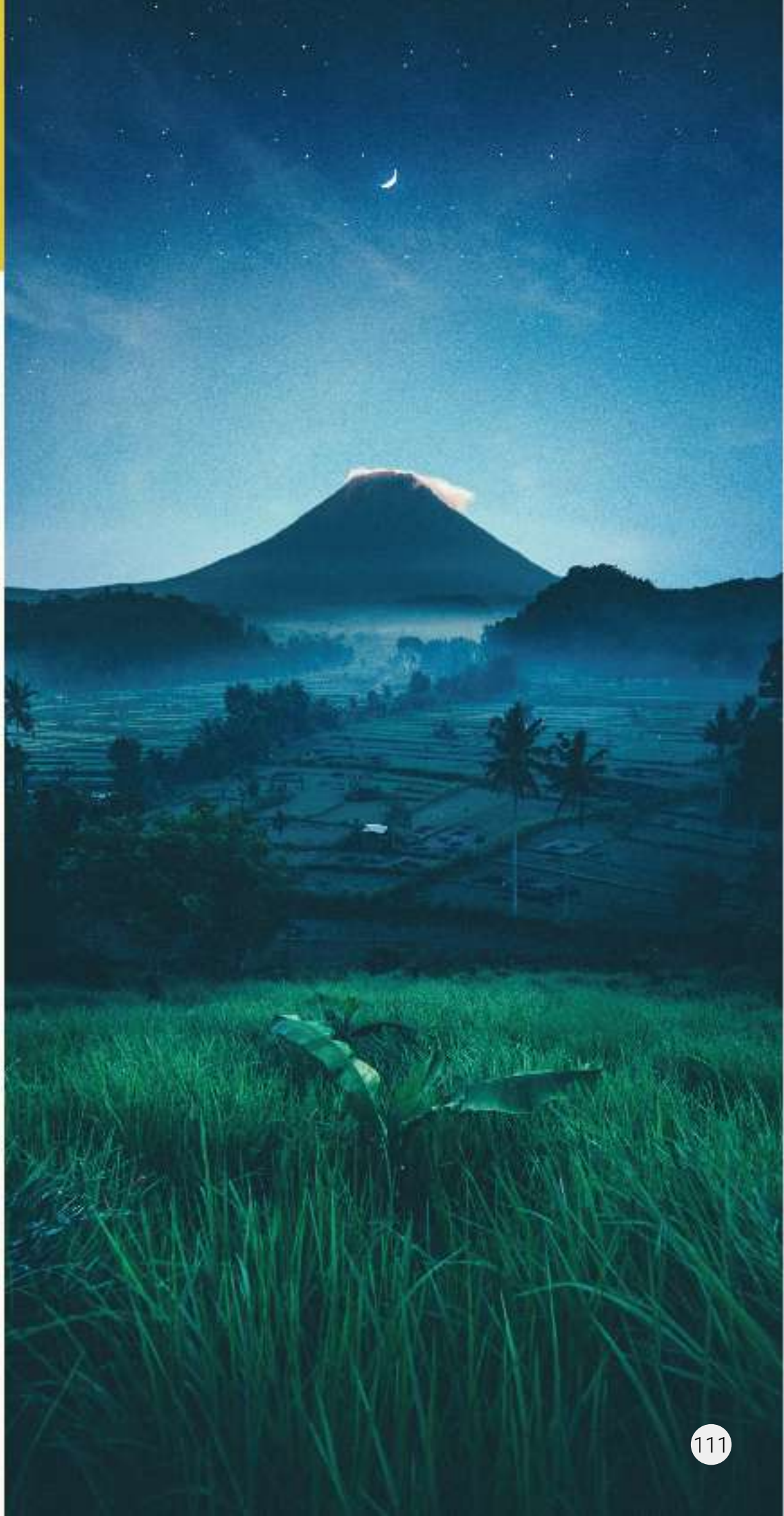
1. Rate of fatalities as a result of work-related injury = Number of fatalities as a result of work-related injury / Number of hours worked *1,000,000 (calculating the rates based on 1,000,000 hours worked)
2. Rate of high-consequence work-related injuries (excluding fatalities) = Number of high-consequence work-related injuries (excluding fatalities) / Number of hours worked *1,000,000 (calculating the rates based on 1,000,000 hours worked)
3. Rate of recordable work-related injuries = Number of recordable work-related injuries / Number of hours worked *1,000,000 (calculating the rates based on 1,000,000 hours worked)
4. Rate of Work-related ill health = Number of Work-related ill health / Number of hours worked *1,000,000 (calculating the rates based on 1,000,000 hours worked)
5. Number of hours worked = Number of Employees × Annual Working Days × Daily Working Hours



CHAPTER 07

Social Inclusion

- 7.1 Social
Responsibility
- 7.2 Social
Responsibility
Policy
- 7.3 Social
Responsibility
Guidelines



7.1 Social Responsibility

Sunrex fulfills its corporate social responsibility by not only pursuing profits, but also by assuming responsibility for society and the environment. Specifically, Sunrex respects the rights and interests of its employees, protects the environment, fulfills its social obligations, improves product quality, and promotes public welfare in order to achieve Sunrex's sustainable development in the economic, social, and environmental fields.

Sunrex's approach to social responsibility includes establishing a sound corporate social responsibility management system, supporting social welfare, actively participating in environmental protection, promoting employee development and welfare, optimizing supply chain management, and complying with laws and regulations. Sunrex adheres to the core concept of corporate social responsibility, implements the spirit of ESG (Environment, Social, Governance) for sustainable development (efficiency, fairness, and benevolence), operates its business, strengthens corporate governance, and fulfills its corporate citizenship responsibilities.



At Sunrex

1. We support our employees to participate in environmental protection, community participation, and social contribution activities, and to fulfill our social responsibility through corporate citizenship by complying with all laws and regulations.
2. We are committed to improving the efficiency of resource utilization, using recycled materials with low impact on the environment, and properly storing business waste in separate categories and entrusting it to waste disposal institutions approved by the state authorities.
3. We adhere to international environmental standards, by developing green and environmentally friendly, fire-resistant, flame-resistant, low-smoke, non-toxic products that comply with the RoHS (Restriction of Hazardous Substances) directive of the European Union.
4. We actively encourage our employees to participate in community activities and give back to the society through the participation of the Welfare Committee in public welfare activities.
5. From time to time, we respond to the public welfare activities initiated by all walks of life, and actively maintain the environment of the community by cleaning and setting up streetlights and signage.

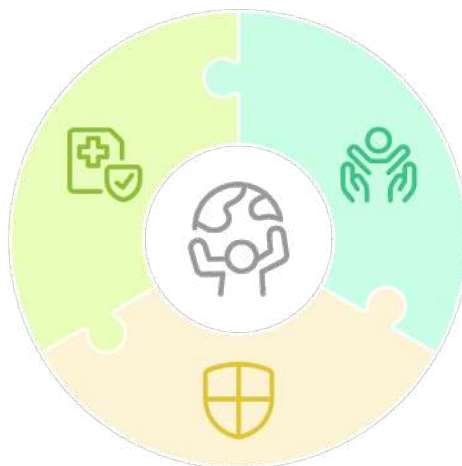
7.2 Social Responsibility Policy

Sunrex's social responsibility policies are designed to promote sustainable development in three areas which are economy, society, and the environment, and to implement corporate social responsibility. These policies can cover all aspects of the entire company, including internal management, production, product development, environmental protection, employee training, and community involvement. Sunrex's social contributions: Based on the concept of "what is taken from society is used for society," Sunrex's social responsibility policy is based on the actual situation and development needs of the company, and it formulates policies and measures that are consistent with the company's core values and business strategies. Therefore, while Sunrex pursues the goal of sustainable corporate management, it also considers the needs and interests of its stakeholders and establishes a comprehensive policy implementation and monitoring mechanism. We also hope that Sunrex will be able to set a good example by participating in various public welfare activities, linking with internal colleagues and even extending to society as a whole, so that more people will pay attention to and participate in social welfare.

Social Responsibility Policy

Health and Safety

In order to take care of the physical and mental health of our employees, we arrange health checkups for our employees so that they can be aware of their own health conditions and in turn care for and strengthen their physical health.



Social Services

We actively clean and maintain the environment of the community, and provide streetlights and signage.

Human rights protection

All employees enjoy the same work rights regardless of race, gender, or age, and we provide opportunities for free expression and development in order to ensure respect for all employees.

7.3 Social Responsibility Guidelines

In 2024, Sunrex continued to demonstrate its care for society through concrete actions, encouraging employees to actively participate in a series of charitable activities filled with love and fulfilling its social responsibilities through practical engagement.



Jiangsu Plant Blood Donation Campaign



Jiangsu Plant Social Welfare Donation



Jiangsu Plant Double Ninth Festival Elderly Care Activity

CHAPTER Appendix

Appendix 1

GRI Content Index

Appendix 2

SASB Content Index

Appendix 3

Climate-Related
Information

Appendix 4

Limited Assurance
Report on Sustainability
Indicators

Appendix 5

Limited Assurance
Report on Greenhouse
Gas Inventory



Appendix 1. GRI Content Index

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	5.1.2 Hazardous Substances Management	64
	5.5 Waste Management	73
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	6.2 Talent Recruitment and Employee Training	92
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	6.3.4 Human Rights Management	100
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	5.1.2 Hazardous Substances Management	64
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	6.2 Talent Recruitment and Employee Training	92
	6.3 Employee Welfare and Rights Protection	96
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2-25 Processes to remediate negative impacts	6.4 Workplace Health and Safety Management	105
	Management of Material Topics: 3.3 Corporate Governance / Ethical Business Practices	- 48
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	5.6 Climate Change Response and Adaptation	75
	6.2 Talent Recruitment and Employee Training	92
	6.3 Employee Welfare and Rights Protection	96
2-26 Mechanisms for seeking advice and raising concerns	6.3.4 Human Rights Management	100
	6.4 Workplace Health and Safety Management	105
	3.3.2 Implement Ethical Business Practices	50
	3.4 Regulatory Compliance	51

Disclosure	Chapter	Page
2-28 Membership associations	2.1.6 Membership in Public Associations	33
2-29 Approach to stakeholder engagement	1.2 Stakeholder Engagement	17
2-30 Collective bargaining agreements	6.3.5 Bidirectional Communication	104

GRI 3: Material Topics 2021

Disclosure	Chapter	Page
3-1 Process to determine material topics	1.3 Analysis of Major Issues	20
3-2 List of material topics	1.3 Analysis of Major Issues	20
3-3 Management of Material Topics	Management of Material Topics: 3.3 Corporate Governance / Ethical Business Practices	- 48
	5.1.2 Hazardous Substances Management	64
	5.5 Waste Management	73
	5.6 Climate Change Response and Adaptation	75
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	6.3 Climate Change Response and Adaptation	96
	6.3.4 Climate Change Response and Adaptation	100
	6.4 Workplace Health and Safety Management	105

Topic-Specific Standards

GRI Standard	Disclosure	Chapter	Page
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	3.1.2 Direct Economic Value Generated and Distributed	42
	201-4 Financial assistance received from government	3.1.3 Financial Assistance Received from the Government	42
GRI 202: Market Image 2016	202-2 Proportion of senior management hired from the local community	6.1.2 Employee Diversity and Equal Opportunity	90
GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	5.3.1 Energy Management	68
	302-3 Energy Intensity	5.3.1 Energy Management	68
	302-4 Reduction of Energy Consumption	5.3.1 Energy Management	68
GRI 303: Water and Effluents 2018	303-2 Management of Water Discharge-Related Impacts	5.4.1 Wastewater Management	71
	303-3 Water Withdrawal	5.4.2 Water Resource Management	73
	303-4 Water Discharge	5.4.2 Water Resource Management	73
	303-5 Water Consumption	5.4.2 Water Resource Management	73

GRI Standard	Disclosure	Chapter	Page
GRI 305: Emissions 2016	305-1 Direct (Scope 1) Greenhouse Gas Emissions	5.3.2 Greenhouse Gas Management	69
	305-2 Energy Indirect (Scope 2) Greenhouse Gas Emissions	5.3.2 Greenhouse Gas Management	69
	305-4 Intensity of Greenhouse Gas Emissions	5.3.2 Greenhouse Gas Management	69
GRI 306: Waste 2020	306-2 Management of Significant Waste- Related Impacts	5.5.1 Measures to Reduce Waste Generation 5.5.3 Waste Removal and Management	69 74
	306-3 Waste Generated	5.5.2 Waste Generation and Composition	74
	306-4 Waste Diverted from Disposal	5.5.3 Waste Removal and Management	74
	306-5 Waste Directed to Disposal	5.5.3 Waste Removal and Management	74
GRI 401: Employment 2016	401-1 New Employee Hire and Employee Turnover	6.2.1 Employee New Hires and Turnover	94
	401-2 Benefits Provided to Full-Time Employees that are not Provided to Temporary or Part-Time Employees	6.3.2 Employee Benefit System	98
	401-3 Parental Leave	6.3.2 Employee Benefit System	98
GRI 402: Labor/ Management Relations 2016	402-1 Minimum Notice Periods Regarding Operational Changes	6.3.3 Minimum Notice Periods Regarding Operational Changes	100
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	6.4.2 Occupational Health and Safety Management System	107
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.4.3 Hazard Identification and Risk Assessment	107
	403-3 Occupational Health Services	6.4.4 Worker Health Promotion	109
	403-6 Promotion of Worker Health	6.4.4 Worker Health Promotion	109
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	6.4.3 Hazard Identification and Risk Assessment	107
	403-8 Workers Covered by an Occupational Health and Safety Management System	6.4.2 Occupational Health and Safety Management System	107
	403-9 Work-Related Injuries	6.4.5 Occupational Disease and Occupational Hazard Analysis	107
	403-10 Work-Related ill Health	6.4.5 Occupational Disease and Occupational Hazard Analysis	107
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6.2.2 Employee Training	95
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1 Diversity of Governance bodies and Employees	6.1.2 Employee Diversity and Equal Opportunity	90
GRI 406: Non-Discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	6.3.4 Human Rights Management	100

GRI Standard	Disclosure	Chapter	Page
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	6.3.4 Human Rights Management	100
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	6.3.4 Human Rights Management	100
GRI 416: Customer Health and Safety 2016	416-2 Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	5.1.2 Hazardous Substances Management	64
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	4.4 Customer Relations	60

Appendix 2. SASB Content Index

Sunrex has selected applicable disclosure indicators from the SASB Materiality Map Index, which includes 11 sectors and 77 industries, as follows:

Sector: Technology & Communications	Industry: Hardware	Version: 2023-12
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Sustainability Disclosure Topics and Metrics

Topic	Code	Metric	Chapter	Page
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products.	>>For more information, 4.1 Product Innovations, 4.2 Professional ODM / OEM, and 4.3 Supplier Management	53 55
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees.	>>For more information, 6.1 Employee Structure - Implementing Diversity and Equality Principles	89
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances.	>>For more information, 5.1.2 Hazardous Substances Management	63
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent.	Sunrex products are electronic components and are not directly subject to EPEAT or energy efficiency certification standards.	
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an ENERGYSTAR®.		
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled.	>>For more information, 5.2.4 Material Recovery 5.5 Waste Management	65 72
Product Lifecycle Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities.	>>For more information, 4.3 Supplier Management	55
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances.		
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials.	>>For more information, 4.3.4 Conflict Minerals (Metal) Procurement Policy	59

Activity Metrics

Metric	Code	Response Content	Page
Number of Units Produced, Categorized by Product Type	TC-HW-000.A	Sunrex discloses product revenue proportions as the primary information. >>For more information, 2.2.2 Revenue Composition and Marketing	35
Total Area of Manufacturing Facilities	TC-HW-000.B	>>For more information, 2.1 About Sunrex	30
Percentage of Production from Owned Facilities	TC-HW-000.C	Assembled production for a small number of products is carried out by outsourced manufacturers as specified by customer order requirements; however, the actual percentage is not disclosed publicly.	-

Appendix 3. Climate-Related Information

Content	Corresponding TCFD	Chapter	Page
Specify the supervision and governance of the Board of Directors and the management over climate-related risks and opportunities.	TCFD Governance a) Describe the board's oversight of climate-related risks and opportunities. b) Describe management's role in assessing and managing climate-related risks and opportunities.	5.6.1 Climate Governance Annual Report P.62	76
Specify how the identified climate risks and opportunities affect corporate operations, strategies, and finance (short-term, mid-term, and long-term).	TCFD Strategy a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	5.6.2 Climate Strategy Annual Report P.62-P.63	77
Specify the financial impacts of extreme weathers and transformation.	TCFD Strategy b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	5.6.2 Climate Strategy Annual Report P.64-P.65	77
Specify how climate risk identification, evaluation and management procedure is combined in the overall risk management system.	TCFD Management a) Describe the organization's processes for identifying and assessing climate-related risks. b) Describe the organization's processes for managing climate-related risks. c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	5.6.3 Risk Management Annual Report P.65	85

Content	Corresponding TCFD	Chapter	Page
If scenario analysis is adopted to evaluate the resilience in the face of the climate change risk, the scenario, parameters, assumptions, analytical factors, and primary financial impacts shall be clarified.	TCFD Strategy c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	5.6.2 Climate Strategy Annual Report P.65	
If a transition plan is in place in response to the management of climate-related risks, clarify what is included in the plan and the indicators adopted to identify and manage the physical risk and the transition risk and the goals.		5.6.4 Indicators and Targets for Managing Climate-Related Risks Annual Report P.65-P.66	87
If internal carbon pricing is adopted as the planning tool, how the prices are set shall be clarified.	TCFD Metrics & Targets a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Annual Report P.66	-
In the event that climate-related goals are in place, the activities covered, the scope of greenhouse gas emission, the planned schedule, and the status fulfilled each year shall be clarified. If carbon offsets or renewable energy certificates (RECs) are adopted to fulfill related goals, the sources and quantities of carbon reduction quotas offset, or the number of RECs shall be specified.		5.6.4 Indicators and Targets for Managing Climate-Related Risks Annual Report P.66-P.67	87
Greenhouse gas inventory for the last 2 years.	TCFD Metrics & Targets b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	0.1 Explanation of this Report 5.3.2 Greenhouse Gas Management Annual Report P.67-P.68	5 69
Greenhouse gas assurance for the last 2 years.	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	0.1 Explanation of this Report Annual Report P.68	5
GHG inventory and validation and reduction goals, strategies, and substantial action plans.		Annual Report P.67-P.68	-

Appendix 4. Limited Assurance Report on Sustainability Indicators

維揚聯合會計師事務所
WEYONG INTERNATIONAL CPAs & CO.

台中市 40350 西區公益路 52 號 10 樓之 1
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會計師有限確信報告

精元電腦股份有限公司 公鑒：

精元電腦股份有限公司民國 113 年度(2024 年度)永續報告書，業經本會計師針對精元電腦股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

精元電腦股份有限公司所選定之績效指標(以下簡稱標的資訊)與適用基準，請詳附件一「確信項目彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、全球永續性報告協會(Global Reporting Initiative, GRI)發布之通用準則、行業準則及主體準則編製標的資訊，並維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊(詳附件一)是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執执行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

本會計師係基於專業判斷規劃及執行確信程序，以取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 取得精元電腦股份有限公司民國 113 年度(2024 年度)永續報告書，並閱讀其內容；
- 對參與編製標的資訊之管理階層及相關人員進行訪談，以瞭解用以蒐集及產出確信標的資訊之相關作業流程與資訊系統；

- 對於上述事項所取得之瞭解，就報告書揭露之標的資訊執行分析性程序，或於必要時檢視相關文件，以獲取足夠及適切之有限確信證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，精元電腦股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

維揚聯合會計師事務所

會計師 王子揚



中 華 民 國 1 1 4 年 0 7 月 2 3 日

附件一

確信項目彙總表

編號	標的資訊	對應 章節	適用 基準																																																			
1	2024 年組織內部的能源消耗量 單位：吉焦（GJ） <table><tr><th colspan="2" rowspan="2">能源類別</th><th colspan="2">臺灣</th><th colspan="2">中國大陸</th><th colspan="2">合計</th></tr><tr><th>使用量</th><th>%</th><th>使用量</th><th>%</th><th>使用量</th><th>%</th></tr><tr><td rowspan="4">非 再 生 能 源</td><td>汽油</td><td>236</td><td>5.30%</td><td>1,683</td><td>0.44%</td><td>1,919</td><td>0.50%</td></tr><tr><td>柴油</td><td>60</td><td>1.35%</td><td>2,077</td><td>0.55%</td><td>2,137</td><td>0.56%</td></tr><tr><td>天然氣</td><td>0</td><td>0</td><td>1,818</td><td>0.48%</td><td>1,818</td><td>0.47%</td></tr><tr><td>外購 電力</td><td>4,164</td><td>93.35%</td><td>373,698</td><td>98.53%</td><td>377,862</td><td>98.47%</td></tr><tr><td colspan="2">能源消耗總量</td><td>4,460</td><td>100.00%</td><td>379,276</td><td>100.00%</td><td>383,736</td><td>100.00%</td></tr></table> 1. 本數據使用量統一四捨五入以整數表達。 2. 本數據統計自油品採購紀錄及政府用電資料。 3. 臺灣各類能源熱值轉換係數依據經濟部能源局之能源常用單位換算表，汽油 1L 公升=7,800kcal；柴油 1L 公升=8,400kcal；電力 1 度=860 kcal；1 kcal=4.187 千焦（KJ）。1,000,000 千焦（kJ）=1 吉焦（GJ）	能源類別		臺灣		中國大陸		合計		使用量	%	使用量	%	使用量	%	非 再 生 能 源	汽油	236	5.30%	1,683	0.44%	1,919	0.50%	柴油	60	1.35%	2,077	0.55%	2,137	0.56%	天然氣	0	0	1,818	0.48%	1,818	0.47%	外購 電力	4,164	93.35%	373,698	98.53%	377,862	98.47%	能源消耗總量		4,460	100.00%	379,276	100.00%	383,736	100.00%	5.3.1 能源管理	GRI 302-1 2016 組織內部的能源消耗量
能源類別				臺灣		中國大陸		合計																																														
		使用量	%	使用量	%	使用量	%																																															
非 再 生 能 源	汽油	236	5.30%	1,683	0.44%	1,919	0.50%																																															
	柴油	60	1.35%	2,077	0.55%	2,137	0.56%																																															
	天然氣	0	0	1,818	0.48%	1,818	0.47%																																															
	外購 電力	4,164	93.35%	373,698	98.53%	377,862	98.47%																																															
能源消耗總量		4,460	100.00%	379,276	100.00%	383,736	100.00%																																															
2	在 2024 年度本公司並無涉入反競爭行為之訴訟及違反反托拉斯和壟斷法規相關之訴訟。	3.4 法律遵循	GRI 206-1 2016 反競爭行為、反托拉斯及壟斷的法律行動																																																			
3	<table><tr><th>年度</th><th>臺灣</th><th>中國大陸</th></tr><tr><td>1. 總工作小時</td><td>516,832</td><td>54,970,634</td></tr><tr><td>2. 主要工傷類別</td><td>無</td><td>交通事故 機械傷害</td></tr><tr><td>3. 可記錄之職業傷害總數</td><td>0</td><td>22</td></tr><tr><td>4. 可記錄之職業傷害率</td><td>0</td><td>0.4</td></tr><tr><td>5. 職業傷害所造成的死亡數</td><td>0</td><td>0</td></tr><tr><td>6. 職業傷害所造成的死亡率</td><td>0</td><td>0</td></tr><tr><td>7. 嚴重的職業傷害數（排除死亡人數）</td><td>0</td><td>0</td></tr><tr><td>8. 嚴重的職業傷害比率（排除死亡人數）</td><td>0</td><td>0</td></tr><tr><td>9. 損失工作日總數</td><td>0</td><td>533.5</td></tr><tr><td>10. 損失工作日比率</td><td>0</td><td>9.71</td></tr><tr><td>11. 職業病總數</td><td>0</td><td>0</td></tr><tr><td>12. 職業病率</td><td>0</td><td>0</td></tr></table> 註： 1. 職業傷害所造成的死亡比率 = 職業傷害所造成的死亡數 / 總工作小時 * 1,000,000（以百萬工時計） 2. 嚴重的職業傷害比率（排除死亡人數）= 嚴重的職業傷害數（排除死亡人數） / 總工作小時 * 1,000,000（以百萬工時計） 3. 可記錄之職業傷害率 = 可記錄之職業傷害總數 / 總工作小時 * 1,000,000（以百萬	年度	臺灣	中國大陸	1. 總工作小時	516,832	54,970,634	2. 主要工傷類別	無	交通事故 機械傷害	3. 可記錄之職業傷害總數	0	22	4. 可記錄之職業傷害率	0	0.4	5. 職業傷害所造成的死亡數	0	0	6. 職業傷害所造成的死亡率	0	0	7. 嚴重的職業傷害數（排除死亡人數）	0	0	8. 嚴重的職業傷害比率（排除死亡人數）	0	0	9. 損失工作日總數	0	533.5	10. 損失工作日比率	0	9.71	11. 職業病總數	0	0	12. 職業病率	0	0	6.4.6 職業病及 職業災害 分析	GRI 403-9 2018 職業傷害； GRI 403-10 2018 職業病												
年度	臺灣	中國大陸																																																				
1. 總工作小時	516,832	54,970,634																																																				
2. 主要工傷類別	無	交通事故 機械傷害																																																				
3. 可記錄之職業傷害總數	0	22																																																				
4. 可記錄之職業傷害率	0	0.4																																																				
5. 職業傷害所造成的死亡數	0	0																																																				
6. 職業傷害所造成的死亡率	0	0																																																				
7. 嚴重的職業傷害數（排除死亡人數）	0	0																																																				
8. 嚴重的職業傷害比率（排除死亡人數）	0	0																																																				
9. 損失工作日總數	0	533.5																																																				
10. 損失工作日比率	0	9.71																																																				
11. 職業病總數	0	0																																																				
12. 職業病率	0	0																																																				

編號	標的資訊	對應 章節	適用 基準																																																																																																												
	工時計) 4. 職業病率=職業病人次數/總工作小時*1,000,000（以百萬工時計） 5. 總工作小時=地區人數*年度工作日*每日工作時數																																																																																																														
4	2024 取水量統計 <table><tr><th>地區 \ 年度</th><th>2024 年</th></tr><tr><td>臺灣（百萬公升）</td><td>6.92</td></tr><tr><td>中國大陸（百萬公升）</td><td>697.20</td></tr><tr><td>合計取水量（百萬公升）</td><td>704.12</td></tr></table>	地區 \ 年度	2024 年	臺灣（百萬公升）	6.92	中國大陸（百萬公升）	697.20	合計取水量（百萬公升）	704.12	5.4.2 水資源管理	GRI 303-3 2018 取水量																																																																																																				
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5	資通安全教育訓練：精元電腦每年度規劃資訊安全教育訓練，2024 年度臺灣地區舉辦資訊相關課程共 24 時。 <table><tr><th>課程名稱</th><th>人次</th><th>訓練時數</th></tr><tr><td>中級資訊安全規劃與防護實務</td><td>2</td><td>12</td></tr><tr><td>智慧製造生產線管理與實務應用</td><td>1</td><td>12</td></tr></table>	課程名稱	人次	訓練時數	中級資訊安全規劃與防護實務	2	12	智慧製造生產線管理與實務應用	1	12	4.4 客戶關係	2024 年度 依據公司資訊安全定義完成教育訓練時數總和。																																																																																																			
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	30~50歲	684	35.01%	1,508	18.65%	2,192	21.83%																																																																																																																
	50歲以上	76	3.89%	127	1.57%	203	2.02%																																																																																																																
	小計	1,100	56.30%	3,984	49.26%	5,084	50.63%																																																																																																																
合計	30歲（含）以下	623	31.88%	3,834	47.40%	4,457	44.39%																																																																																																																
	30~50歲	1,238	63.36%	3,967	49.05%	5,205	51.83%																																																																																																																
	50歲以上	93	4.76%	287	3.55%	380	3.78%																																																																																																																
員工總人數		1,954	19.46%	8,088	80.54%	10,042	100.00%																																																																																																																

Appendix 5. Limited Assurance Report on Greenhouse Gas Inventory

維揚聯合會計師事務所
WEYONG INTERNATIONAL CPAs & CO.

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會計師有限確信報告

精元電腦股份有限公司 公鑒：

本會計師受託執行精元電腦股份有限公司民國113年1月1日至12月31日溫室氣體聲明之有限確信案件，該溫室氣體聲明請詳附件一。

精元電腦股份有限公司對溫室氣體聲明之責任

精元電腦股份有限公司之責任係依照國際標準組織（International Organization for Standardization, ISO）發布之ISO 14064-1：2018「溫室氣體－第一部分：規範組織層級溫室氣體排放量及移除量之量化與報導」（以下簡稱ISO 14064-1：2018）編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

如溫室氣體聲明附註6所述，溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同溫室氣體之排放。估計溫室氣體排放所依據之資料及使用的方法亦可能導致衡量不確定性，因不同的衡量技術可能產生重大不同的衡量結果，而使溫室氣體聲明之量化資訊受衡量不確定性的影響。

會計師之獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

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會計師之責任

本會計師之責任係依照確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對第一段所述精元電腦股份有限公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3410 號之規定，本有限確信案件工作包括評估精元電腦股份有限公司採用 ISO 14064-1:2018 編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述精元電腦股份有限公司溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序、對量化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

已透過查詢，取得對精元電腦股份有限公司排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性。

已評估精元電腦股份有限公司建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估精元電腦股份有限公司所作之估計。

已抽選實地訪查 2 個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之攸關假設。對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點。所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對精元電腦股份有限公司溫室氣體聲明在所有重大方面，是否

依照 ISO 14064 - 1 : 2018 編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述精元電腦股份有限公司民國 113 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照 ISO 14064 - 1 : 2018 編製而須作修正之情事。

其他事項

本確信報告出具後，精元電腦股份有限公司對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

維揚聯合會計師事務所

會計師 王子揚

王子揚



會計師 林惠芬

林惠芬



中 華 民 國 1 1 4 年 0 4 月 1 7 日



Sustainability Report