

## SynPower Co., Ltd.

### Rules for the Management of Sustainability Information

Approved at the Board of Directors on held on December 19, 2024

#### I. Purpose

To ensure the proper management of all sustainability-related information and compliance with relevant laws and regulations, the Company hereby establishes the Rules in accordance with Article 8 of the Regulations Governing Establishment of Internal Control Systems by Public Companies promulgated by the Financial Supervisory Commission.

#### II. Scope

The scope of sustainability-related information includes that of the Company and its subsidiaries, encompassing information disclosed as required by laws or voluntarily disclosed concerning environmental, social, and corporate governance matters. This includes sustainability-related disclosures in the annual report, sustainability reports, and sustainability information disclosed on the Company's official website or the Market Observation Post System.

#### III. Organization and Responsibilities

The Company has established a Sustainability Promotion Task Force responsible for sustainability-related matters, chaired by the General Manager. Members of the task force are composed of representatives from relevant departments. Additionally, the chairperson may appoint other members to participate as needed. The Board of Directors is the highest governing body, and the sustainability report shall be reviewed and approved by the Board of Directors.

#### IV. Compilation and Approval of Sustainability Information

1. Sustainability Report: The disclosure content is collected and drafted by the Company's Sustainability Promotion Task Force. After preliminary review by the supervisors of relevant departments, the content is submitted to the responsible unit for sustainability information for integration, proofreading, cross-checking, and compilation. The final report shall be reviewed and approved by the Board of Directors. Financial data are sourced from publicly disclosed information audited by certified accountants, while some data are referenced from government agencies' publications or compiled internally by the Company.
2. Annual Report: The content of the annual report prepared for the shareholders'

meeting includes corporate governance, social/human rights, climate-related information, greenhouse gas inventory and assurance, as well as key sustainability information disclosed according to the IFRS Sustainability Disclosure Standards, guiding the Company to disclose critical non-financial information.

3. Other Sustainability Information: Sustainability information disclosed by the Company on its official website or the Market Observation Post System shall be consistent with the sustainability report, annual report, and data submitted to regulatory authorities.

#### V. Principles and Verification of Sustainability Information Compilation

1. The disclosure and compilation guidelines for the sustainability report are as follows:
  - 1.1 Before preparing the annual sustainability report, a sustainability development meeting is advised to be held. The meeting shall cover the achievement of sustainability performance indicators for the previous year and plan the short-, medium-, and long-term sustainability goals.
  - 1.2 The preparation of the previous year's sustainability report is advised to refer to the Global Reporting Initiative (GRI) Standards, industry disclosures, and other applicable standards relevant to the industry, disclosing the company's identified material environmental, social, and corporate governance topics and impacts, disclosure items, and reporting requirements.
  - 1.3 Reference is advised to be made to the Sustainability Accounting Standards Board (SASB) standards for disclosing industry-specific metrics and the SASB index corresponding to the report content.
  - 1.4 The disclosed items should be measured and reported using standards that comply with regulatory requirements. If the regulator has not issued applicable standards, commonly accepted practical measurement methods should be used.
  - 1.5 Climate-related information and the Company's (including consolidated subsidiaries) carbon reduction targets, strategies, and concrete action plans should be disclosed. Such disclosures must comply with the disclosure requirements designated by the regulatory authority.
  - 1.6 The Company's greenhouse gas inventory must comply with the

disclosure schedule stipulated by the Financial Supervisory Commission and be subject to third-party assurance or verification according to regulatory timelines, to fulfill the Board of Directors' responsibility for sustainable development.

2. Annual Report Information for Shareholders' Meeting: Climate-related information disclosure shall be made in accordance with Appendix 2-2-3 of the Regulations Governing Information to be Published in Annual Reports of Public Companies, reflecting the implementation status of climate-related matters.

## VI. Verification and Publication of Reports

### 1. Sustainability Report

- 1.1 The Company shall disclose in the sustainability report the content index corresponding to the GRI Standards, climate-related information, and the content index of SASB metrics. The report shall indicate whether each disclosure item has undergone third-party assurance or verification. The completed report shall be reviewed and approved by the Board of Directors prior to issuance.
- 1.2 When the aforementioned information is subject to third-party assurance, the selected assurance institution and personnel must comply with the Directions for the Implementation of Assurance Institutions for the Sustainability Report of TWSE/TPEX Listed Companies.
- 1.3 The assurance institution shall conduct verification on the draft sustainability report. If any verification requirements are not met during the process, the responsible unit for sustainability information must complete revisions and improvements, which shall be confirmed by the assurance institution.
- 1.4 Upon completion of verification, the assurance institution shall issue an assurance statement. The Company shall attach this assurance statement to the sustainability report as the basis of verification results.
- 1.5 The sustainability report or related sustainability information shall be submitted to the regulatory authority's designated online information filing system within the prescribed deadline.

### 2. Annual Report Information for Shareholders' Meeting

- 2.1 In accordance with the Regulations Governing Information to be

Published in Annual Reports of Public Companies, the information shall be disclosed prior to the shareholders' meeting.

2.2 Relevant information shall be submitted to the designated websites as required by regulations.

#### VII. Information Storage and Access

1. All sustainability information, including data, reports, working papers, documents, and forms, shall be properly stored and archived by designated personnel from the responsible unit.
2. For information that is not public, non-authorized personnel must provide a justification for access and obtain approval from the responsible supervisor before accessing such information.
3. The retention period for information shall be at least five years in principle. If applicable laws or regulatory authorities specify otherwise, those provisions shall prevail.

#### VIII. Internal Control and Internal Audit

1. The Rules are incorporated into the Company's internal control system. For matters not covered herein, relevant laws and the Company's related regulations shall apply.
2. Internal audit shall include the management of sustainability information as part of the annual audit plan.

IX. The Rules shall come into effect upon approval by the Board of Directors, and the same procedure shall apply for any amendments.