

聯策科技
SynPower

SynPower Co., Ltd.

2025 Sustainability Report

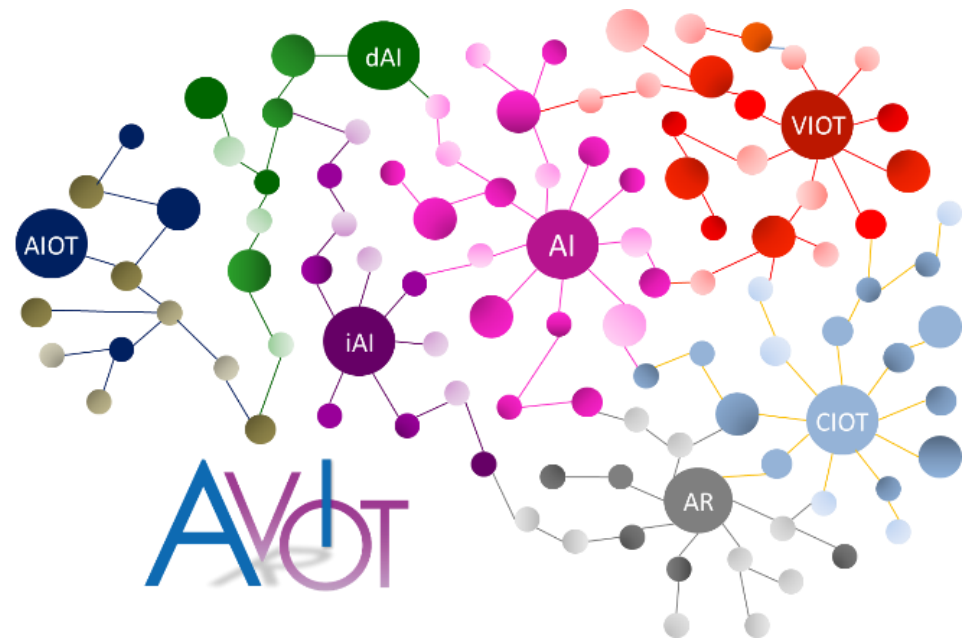


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Foreword

About This Report

Since its establishment in April 2002, SynPower Co., Ltd. (hereinafter referred to as “SynPower” or “the Company”) has been dedicated to the development of smart manufacturing, wet-process, and machine vision application equipment for the printed circuit board, semiconductor wafer fabrication, and back-end packaging and testing industries. Over the years, the Company has expanded its operations across national and industry boundaries into China, Southeast Asia, and the semiconductor sector. To align with domestic and international sustainability trends and regulatory requirements, establish effective communication channels with stakeholders, and respond to public expectations, the Company, following the publication of its first Sustainability Report in 2025, officially publishes the SynPower Co., Ltd. 2025 Sustainability Report (hereinafter referred to as “this Report”) in August 2026. Through this Report, SynPower seeks to communicate its concrete sustainability actions, further integrate its core corporate capabilities with its sustainability strategies, and create sustainable value that contributes to shared social prosperity.

■ Reporting Boundary and Information Quality GRI 2-2 GRI 2-3 GRI2-4

Scope of Disclosure	The reporting scope primarily covers SynPower’s physical operating headquarters and excludes subsidiaries located outside Taiwan that are included in the consolidated financial statements. To provide more complete disclosure of the Company’s information and actions, certain sections also cover the operating locations in Dongguan, Kunshan, Qinhuangdao and Huai’an in China, as well as India and Thailand. Any such inclusion is specifically noted in the relevant section.		
Reporting Period	This Report primarily covers the period from January 1 to December 31, 2025. To enhance comparability, selected information and tables also include data from prior years.		
Publication Frequency	Annually	Next Date	Publication August 2027
Financial Reporting Information	The reporting period of this Report is consistent with that of the Company’s 2025 financial statements. Financial performance data are primarily derived from SynPower’s 2025 consolidated financial statements. However, the sustainability information disclosed in this Report mainly covers SynPower’s operating headquarters; therefore, the reporting boundary for sustainability information differs from that of the financial statements. The Company’s financial statements are prepared in accordance with International Financial Reporting Standards (IFRS), and all financial figures are denominated in New Taiwan dollars. To reflect actual operating conditions, certain sections of this Report use figures from the Company’s separate financial statements, which are clearly identified and explained in the relevant text. Going forward, SynPower will progressively expand the reporting boundary for sustainability information to include its subsidiaries, in accordance with the Financial Supervisory Commission’s sustainability disclosure requirements and the maturity of the Company’s internal data collection processes, thereby improving the completeness and comparability of the information disclosed.		

■ Reporting Principles

Issuing Organization	Standard, Framework, or Regulation
United Nations (UN)	United Nations Sustainable Development Goals (SDGs)
Global Sustainability Standards Board (GSSB)	GRI Universal Standards 2021
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD) framework
International Sustainability Standards Board (ISSB)	Sustainability Accounting Standards Board (SASB) Standards
Taiwan Stock Exchange (TWSE)	Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

■ Report Preparation and Management Process

The preparation of this Report is directly guided and supervised by the General Manager. The Corporate Sustainability Promotion Task Force serves as the principal coordinating and implementing body, working in collaboration with all departments to conduct a comprehensive review of the Company's sustainability initiatives.

Engagement	Compilation	Review	Communication
Stakeholder engagement and material topic assessment	Data and information collection and compilation	Internal review	Report publication
Stakeholders and material topics are identified, followed by the convening of the Sustainability Report kick-off meeting.	Responsible departments collect the required data and information. The Corporate Sustainability Promotion Task Force consolidates and compiles the content, which is then reviewed and confirmed by the heads of the respective departments and the Task Force.	The General Manager reviews the Report and completes the internal review procedures for the information and data disclosed.	The final version is submitted to the Board of Directors for approval before the Report is published and publicly disclosed.

■ Report Verification and Assurance GRI 2-5

Financial Information	The financial information referenced in this Report is primarily based on SynPower's 2025 consolidated financial statements, which were audited and certified by Deloitte & Touche in accordance with applicable laws and regulations.
Sustainability Information	- In 2025, SynPower successfully completed the recertification of its ISO 9001:2015 Quality Management System and ISO 14001:2015 Environmental Management System. - The certification body was ARES International Certification Co., Ltd. The certificates were issued on June 21, 2025, and are valid through June 20, 2028.

■ Feedback and Contact Information

We value the comments and suggestions of all stakeholders. Should you have any questions or feedback regarding this Report, please contact us using the

information below:

Contact Department	Business Management Division	Telephone	+886-3-369-0966
Address	• Headquarters and New Plant: No. 168, Ln. 255, Sec. 3, Xinsheng Rd., Zhongli Dist., Taoyuan City, Taiwan. • Registered as the new address on December 1, 2025. Former address: No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City, Taiwan.	E-mail	esg@synpower.com.tw

Message from the Chairman GRI 2-22

Looking back on the past year, we navigated challenges arising from a volatile global political and economic environment and ongoing supply chain restructuring, while also successfully capturing the structural demand generated by artificial intelligence and high-performance computing. In 2025, SynPower not only achieved record-high revenue, but also reached a pivotal milestone in its transformation from an equipment supplier into a leading provider of smart manufacturing solutions. With the official completion and commencement of operations at our Taoyuan headquarters and new plant, together with the continued development of our overseas operations, printed circuit boards and advanced semiconductor processes have become key foundations of SynPower's future growth.

SynPower has established the Sustainable Development Best Practice Principles and formed the Corporate Sustainability Promotion Task Force, with the General Manager serving as convener. The Task Force comprises six working groups covering corporate governance, social welfare, environmental sustainability, customer care, employee care, and information security. Through this structure, we encourage employees to incorporate carbon-reduction practices into research and development, production, sales, and daily operations. These efforts include constructing our Taiwan headquarters with reference to green building standards, establishing an Energy-Saving Center at the new headquarters to showcase waste-reduction and energy-efficiency solutions, promoting energy and water conservation and waste sorting, and encouraging the reuse of wastepaper and packaging materials. At the same time, we continue to participate in the Taoyuan City Government's adoption program for a section of the Laojie River and provide support to local social welfare organizations in Taoyuan. Through these initiatives, we seek to achieve sustainable corporate growth and build a more sustainable SynPower.

Our management team and employees will continue to embrace a culture of self-discipline, trust, mutual benefit, and innovation, while remaining accountable to one another and working to create the greatest possible value for the Company and its shareholders. The Corporate Sustainability Promotion Task Force will continue to demonstrate to stakeholders SynPower's active commitment to the three key dimensions of environmental, social, and governance performance. By integrating our core corporate capabilities with our sustainability strategy, we aim to advance sustainability initiatives from within the organization outward and create a positive cycle of shared prosperity.

Looking ahead, as a wide range of AI applications and advanced semiconductor packaging technologies continue to drive demand for new equipment, SynPower will continue to demonstrate resilience and pursue ongoing innovation. We have already established a substantive presence in the supply chains for advanced semiconductor packaging and wafer-level inspection. Going forward, we will continue helping customers address production quality control challenges, providing smart manufacturing solutions, reducing carbon footprints, and fulfilling our corporate responsibility to the communities and environment in which we operate, as we work together toward a sustainable future.

Lin Win-Bin
Chairman
SynPower Co., Ltd.

About SynPower Technology GRI 2-1

■ Vision and Services for Smarter Evolution

SynPower Co., Ltd. (“SynPower”) began its operations in 2002 with visual inspection equipment and has since developed extensive expertise in printed circuit board surface inspection, supported by strong machine vision software and hardware capabilities. The Company’s principal operations focus on the printed circuit board, IC substrate, semiconductor wafer fabrication, and back-end packaging and testing industries. SynPower provides research and development, manufacturing, and sales services for automated optical inspection and measurement equipment, advanced process equipment, and smart manufacturing systems. It also sells components, consumables, specialty materials, and chemical agents used in such equipment, while providing outsourced printed circuit board surface treatment services.

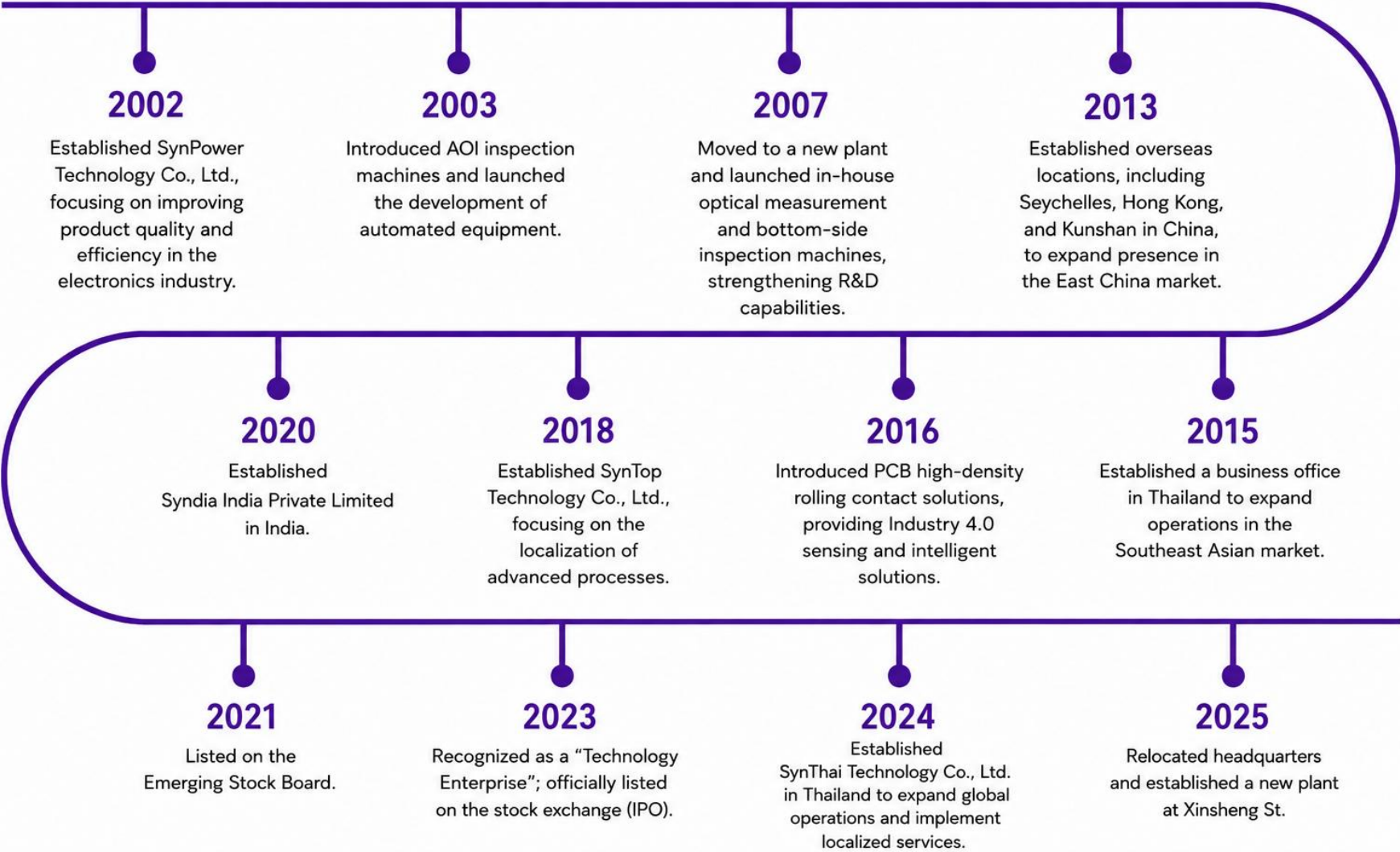
SynPower’s products and services include AI machine vision equipment, smart wet-process solutions, production automation integration, outsourced surface treatment services, and other related solutions. Its major customers therefore include leading manufacturers of printed circuit boards and IC substrates.

Company Name	SynPower Co., Ltd.
Date of Establishment	April 29, 2002
Listing Date	November 2, 2023
Industry Category	Other Electronic Products
Registered Address	【Headquarters and New Plant】No. 168, Ln. 255, Sec. 3, Xincheng Rd., Zhongli Dist., Taoyuan City, Taiwan. The new address was registered on December 1, 2025; former address: No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City, Taiwan. 【Yuhe Street Plant】No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City, Taiwan
Stock Code	6658
Paid-in Capital	NT\$363.70 million, as of December 31, 2025
Number of Employees in 2025	A total of 124 employees at the headquarters and Yuhe Street Plant
Principal Business Activities	Smart manufacturing, wet-process, and machine vision application equipment for printed circuit boards, semiconductor wafer fabrication, and back-end packaging and testing
Operating Locations	Taoyuan, Taiwan, including the headquarters, SynTop Technology, and Chipboard Technology; Dongguan in South China; Kunshan in East China; Qinhuaangdao and Huai’an in North China; India; and Thailand

Following the completion and commencement of operations at its new plant in 2025, SynPower comprehensively upgraded its AI systems with cognitive capabilities and further enhanced the AVRIOT smart manufacturing ecosystem. Guided by its vision of becoming the preferred provider of integrated smart manufacturing solutions for the industry and its commitment to being customer-oriented, SynPower continues to enhance the efficiency and completeness of

automated production, providing customers with comprehensive and reliable products and services.

SynPower Milestones



CH0 Materiality Assessment

Stakeholder Engagement GRI 2-29

SynPower values the perspectives of all stakeholder groups. To systematically identify internal and external individuals or groups affected by the Company's operations, and to assess and manage both negative and positive impacts, we referred to the five principles set out in the AA1000 Stakeholder Engagement Standard (SES, 2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Following discussions between the Corporate Sustainability Promotion Task Force and the highest governance body, SynPower identified seven stakeholder groups that are highly relevant to the impacts of its operations. Their significance to SynPower, communication channels, and engagement outcomes for 2025 are presented below.

SynPower's 2025 Stakeholder Communication Channels and Engagement Outcomes			
Stakeholder Category	Material Topics of Concern	Communication Channels and Frequency	2025 Communication and Engagement Outcomes
Customers	- Information Security and Intellectual Property Management - Customer Value Creation - Sustainable Supply Chain Management	Regular Customer satisfaction survey conducted once a year	- Customer satisfaction reached 92.3% in 2025. - Gained an in-depth understanding of customers' process requirements, provided customized solutions, and strengthened technical service capabilities.
		As needed - In-person visits and communication - Routine communication by telephone and email	
Employees	- Customer Value Creation - Innovation and R&D - Information Security and Intellectual Property Management	Regular - Labor-management meeting held once per quarter - Performance appraisal conducted once per quarter - Monthly employee meeting	- Held four labor-management meetings in 2025 to maintain effective communication between employees and management. - Delivered 1,402.5 hours of internal training, with 1,223 participant attendances. - Issued 14 communications on information security, regulatory compliance, and workplace safety. - Implemented four health promotion and employee care initiatives, including employee health examinations, employee trips, care visits for employees suffering from illness or injury, and the introduction of a real-time translation system for foreign employees.
		As needed - Internal announcements and email communication - Employee grievance mechanisms, including mailbox and email channels - Health examinations and consultations - Employee education and training	

SynPower's 2025 Stakeholder Communication Channels and Engagement Outcomes			
Stakeholder Category	Material Topics of Concern	Communication Channels and Frequency	2025 Communication and Engagement Outcomes
Board of Directors and Shareholders	- Customer Value Creation - Information Security and Intellectual Property Management - Innovation and R&D	Regular - Labor-management meeting held once per quarter - Performance appraisal conducted once per quarter - Monthly employee meeting	- Published 36 material disclosures in Chinese and 36 in English, further enhancing transparency. - The annual report for the shareholders' meeting was printed on March 31, 2025, providing investors with comprehensive operating information. - The annual general meeting was held on May 7, 2025, with an attendance rate of 54.52%. Online attendance accounted for more than 97%, and votes in favor of the proposals represented more than 99% of the voting rights of shareholders present. - Held seven Board meetings in 2025 and regularly reported operating performance, strategic direction, and material risk issues to the Board. - Participated by invitation in the Spring Investment Forum organized by MasterLink Securities and the 2025 Fourth-Quarter - Global Investment Forum organized by Taishin Securities.
		As needed - Internal announcements and email communication - Employee grievance mechanisms, including mailbox and email channels - Health examinations and consultations - Employee education and training	
Suppliers	- Customer Value Creation - Occupational Health and Safety - Information Security and Intellectual Property Management	Regular - Supplier evaluation conducted once a year - Annual contracts signed with suppliers to specify applicable requirements	- Completed evaluations of 10 suppliers, strengthening supply chain risk control. - A total of 78 suppliers signed the Supplier Code of Conduct and Corporate Responsibility Commitment, supporting the implementation of sustainable supply chain management.
		As needed - Meetings and on-site visits - Routine communication by telephone and email - Dedicated procurement contact window for collecting feedback and assisting with issue resolution	
External Partners	- Customer Value Creation - Information Security and Intellectual Property Management	Regular None	- Held regular meetings to review project progress and ensure the quality and efficiency of cooperation. - Engaged external professional institutions to provide guidance and advisory services according to operational needs.
		As needed - Provision of advisory services - Routine communication by telephone and	

SynPower's 2025 Stakeholder Communication Channels and Engagement Outcomes			
Stakeholder Category	Material Topics of Concern	Communication Channels and Frequency	2025 Communication and Engagement Outcomes
	Occupational Health and Safety	email - Meetings held as needed - Cooperation with audits based on project requirements - Project progress review meetings held as needed	Maintained timely communication and responses regarding business and regulatory matters.
Government and Regulatory Authorities	- Customer Value Creation - Occupational Health and Safety - Information Security and Intellectual Property Management	Regular Cooperation with regulatory supervision and inspections as required by the competent authorities	- Participated in regulatory briefings and training programs to stay informed of the latest regulatory developments. - There were zero penalties for regulatory violations in 2025.
		As needed - Dedicated contact windows for ongoing interaction - Routine communication by telephone, email, and official correspondence. - Participation in regulatory briefings and training courses	
Nonprofit Organizations	- Social Contribution - Customer Value Creation - Innovation and R&D	Regular Nine scheduled donations each year	- Invested more than NT\$620,000 in charitable initiatives in 2025, demonstrating the Company's long-term commitment to giving back to society. - Supported six charitable initiatives, including operational support for the Luther Opportunity Center and participation in its charity fair. - Donated a total of NT\$246,000 in support of education, child and youth development, and early intervention services in 2025. - Supported educational promotion at schools in northern Thailand, school sports development, and early intervention organizations serving children with developmental delays, thereby expanding the positive impact of educational support and child welfare initiatives. - Green procurement totaled NT\$150,000. By collaborating with sustainable brands, the Company extended
		As needed - Participation in charitable activities - Routine communication by telephone and email	

SynPower's 2025 Stakeholder Communication Channels and Engagement Outcomes			
Stakeholder Category	Material Topics of Concern	Communication Channels and Frequency	2025 Communication and Engagement Outcomes
			environmental principles beyond its own operations and expanded its sustainability impact.

➤ The communication channels and engagement outcomes described above have been made available to all stakeholders for reference in the Stakeholder Identification, Engagement, and Sustainability Management Progress Report.

Material Topic Assessment GRI 2-6 GRI 2-25 GRI 3-1 GRI 3-2 GRI3-3

■ Sustainability Value Chain

SynPower positions itself within the overall value chain as a manufacturer, agent, and distributor of equipment used in the PCB, IC substrate, semiconductor wafer, and related industries. To identify the value created by SynPower across the value chain, as well as the nature and significance of the impacts arising at each stage of its operations, the Company reviewed the scope and substance of activities carried out from upstream to downstream. This analysis enables SynPower to assess material topics and the significance of impacts throughout the value chain and serves as a basis for enhancing and optimizing its core competitive capabilities. It also allows the Company to work more closely with business partners and customers to improve technological innovation and service quality, while identifying opportunities to enhance resource allocation and operational efficiency and continuously advance SynPower’s sustainability objectives.

■ Identification of Material Topics

To ensure that the sustainability information disclosed in this Report responds to the expectations of key stakeholders, SynPower identified its material topics in accordance with the four-stage process recommended under the GRI 2021 reporting principles. The assessment also took into account international sustainability and industry development trends, as well as industry-specific disclosure metrics required under the SASB Standards. Following an assessment by

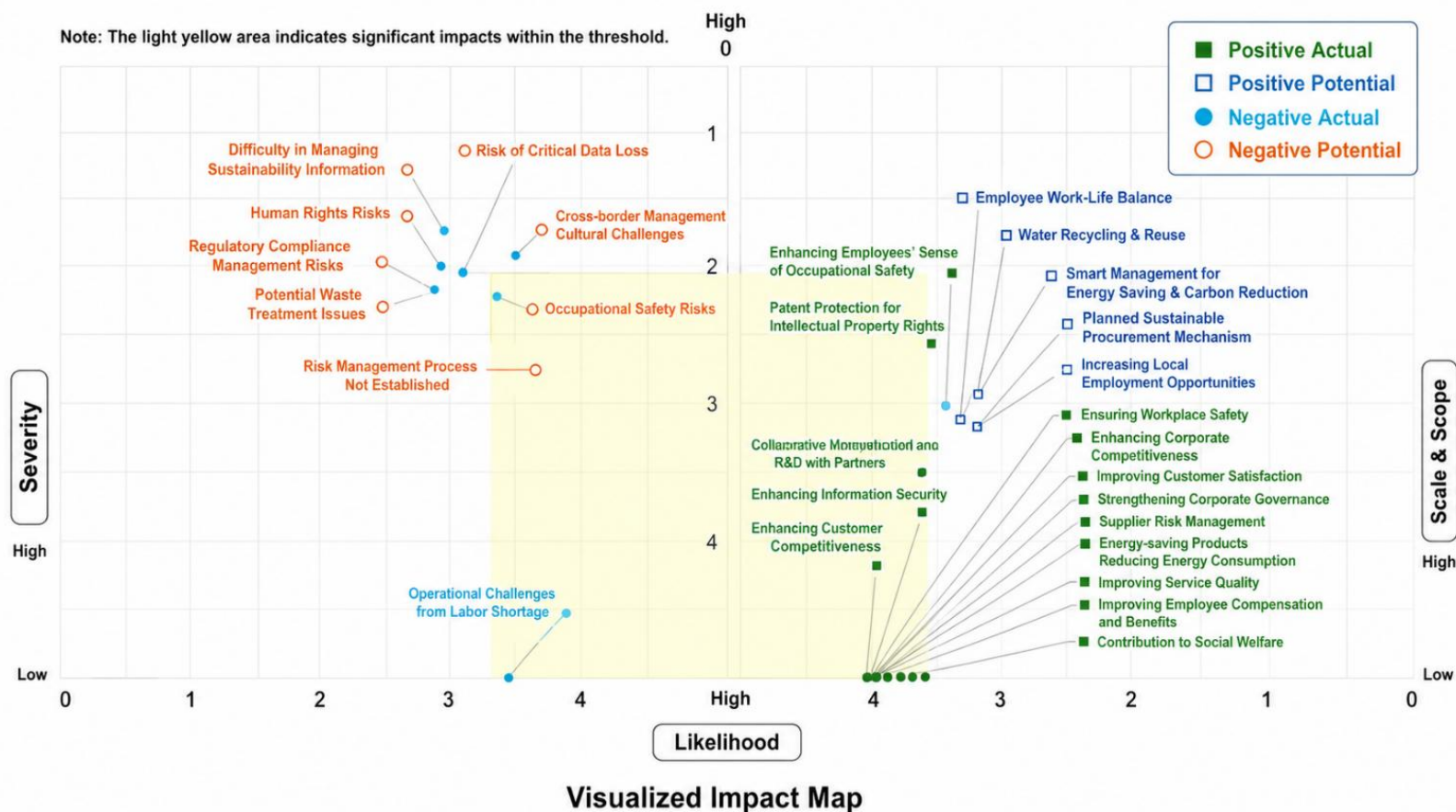




Corporate Sustainability Promotion Task Force, the Company determined that there were no material changes in 2025 to its core business activities, value chain structure, or external industry environment compared with the previous year. To maintain continuity in its sustainability management policies and continue tracking performance against medium- and long-term targets, SynPower therefore retained the 13 significant impacts identified in 2024 and consolidated them into nine material topics. Management approaches were established for each material topic in accordance with GRI reporting requirements. These material topics form the core of SynPower's sustainability development framework and support effective communication with stakeholders.

Impact Assessment and Prioritization

SynPower analyzed and assessed the 151 valid questionnaires collected during the 2024 material topic assessment. The results were plotted using “scale and scope” and “severity” on the horizontal axis, and “likelihood of occurrence” on the vertical axis, to illustrate the distribution of positive and negative impacts. At the time of assessment, the significance thresholds for positive impacts were set at scale and scope ≥ 3.6 and likelihood of occurrence ≥ 2 . For negative impacts, the thresholds were set at severity ≥ 3.2 and likelihood of occurrence ≥ 2 . Based on these criteria, SynPower identified 13 significant impacts, which were subsequently consolidated into nine material topics according to the nature of the impacts.



List of Material Topics GRI 3-2 GRI 2-25

The material topics identified in 2024 remained applicable in 2025. Accordingly, there were no changes to the list or prioritization of material topics. SynPower continued to use the assessment results as the basis for establishing its 2025 management approaches and short-, medium-, and long-term targets. The corresponding implementation results and policy responses are disclosed in the relevant chapters of this Report.

■ Governance

Material Topic	Corresponding Impacts	Impact Type	Significance to SynPower	Corresponding Standards	Relevant Chapter
Sustainable Governance and Risk Management	- Strengthening corporate governance - Establishing risk management processes - Cultural challenges in cross-border management and control	Positive Actual	Sustainable governance and risk management form the foundation of long-term business sustainability and are critical to the success of international operations. A sound governance framework enables the Company to maintain operational effectiveness and management quality throughout its expansion.	GRI 201 GRI 207	Chapter 1
Information Security and Intellectual Property Management	- Enhancing information security - Protecting intellectual property rights through patents	Positive Actual	As a provider of smart manufacturing solutions, information security and intellectual property protection are directly related to the Company's core competitiveness and customer trust.	GRI 418	Chapter 2
Innovation and R&D	Enhancing corporate competitiveness through collaborative innovation and R&D with business partners	Positive Actual	Through innovation, R&D, and collaboration with industry partners, SynPower enhances its technological capabilities and market competitiveness while meeting customer needs.	Company-specific Topic	Chapter 2

■ Environment

Material Topic	Corresponding Impacts	Impact Type	Significance to SynPower	Corresponding Standards	Relevant Chapter
Smart Energy-Saving Products and Services	- Reducing energy consumption through energy-efficient products - Introducing smart management systems for energy conservation and carbon reduction	Positive Actual	Smart energy-saving technologies are central to SynPower's business and serve as a key driver of sustainable industrial transformation, helping customers improve energy efficiency and sustainability competitiveness.	Company-specific Topic	Chapter 2
Sustainable Supply Chain Management	Supplier risk management	Positive Potential	Establishing a responsible supply chain helps ensure that suppliers meet ESG standards and reduces supply chain risks.	GRI 308GRI 414	Chapter 4

■ Social

Material Topic	Corresponding Impacts	Impact Type	Significance to SynPower	Corresponding Standards	Relevant Chapter
Occupational Health and Safety	● Ensuring workplace safety ● Enhancing employees' sense of occupational safety ● Occupational safety risks	Negative Potential	Occupational health and safety is a fundamental commitment to employee well-being and an important foundation for stable operations. To address actual or potential negative impacts arising from workplace safety risks, SynPower provides occupational health and safety training and conducts workplace risk assessments in accordance with the Occupational Safety and Health Act. The Company also maintains suggestion boxes, grievance hotlines, and labor-management meetings to support two-way communication, mitigate negative impacts, and continuously improve workplace safety management.	GRI 403	Chapter 3
Talent Empowerment and Well-being	● Operational challenges arising from labor shortages ● Enhancing employee compensation and benefits ● Supporting employee work-life balance	Positive Potential	Talent is the core driving force behind innovation and sustainable development. A comprehensive talent strategy supports the Company's long-term competitiveness.	GRI 401GRI 402GRI 404	Chapter 3
Customer Value Creation	● Improving service quality ● Enhancing customer satisfaction ● Strengthening customer competitiveness	Positive Actual	High-quality customer service is essential to maintaining market competitiveness. Through outstanding service, SynPower helps customers create greater value and jointly promotes industry development.	Company-specific Topic	Chapter 2
Social Contribution	● Contributions to social welfare	Positive Actual	SynPower's long-term support for local nonprofit and charitable organizations creates social value while strengthening its corporate image and market recognition.	Company-specific Topic	Chapter 5

■ **Material Topic Management Table** GRI 3-3

Material Topic	Management Mechanisms	2025 Performance	Short-term Targets (2026)	Medium- and Long-term Targets (2027–2030)
Sustainable Governance and Risk Management	● Internal audit system ● External verification mechanisms ● Risk management framework ● Regulatory compliance management ● Whistleblowing and confidentiality mechanisms	● Completed the establishment of the risk management system and regularly reported its implementation to the Board of Directors. ● Established the Sustainability Development Committee. ● Completed the review and enhancement of 100% of regulatory compliance and internal control systems. ● Zero material regulatory violations.	● Strengthen risk management operations and disclosure mechanisms. ● Continue enhancing the maturity of corporate governance.	● Enhance customer competitiveness. ● Achieve shared growth and profitability with business partners. ● Contribute to greater environmental harmony. ● Become a benchmark for sustainable governance in integrated smart manufacturing.
Information Security and Intellectual Property Management	● Regular information security audits and vulnerability scans ● Information security KPI tracking ● Employee education and training ● Intellectual property management system	● Zero material information security incidents. ● Completed the implementation of Managed Detection and Response (MDR) protection. ● Conducted three social engineering drills. ● Conducted six information security awareness campaigns. ● Maintained a cumulative total of 102 valid patents.	● Introduce an ISO 27001 management system. ● Strengthen information security monitoring capabilities.	● Establish a zero-trust security architecture. ● Develop an AI-enabled information security monitoring system.
Innovation and R&D	● Annual R&D plans and KPI management ● Industry benchmarking and competitor analysis ● Annual review of work plans under the PDCA continuous improvement mechanism	● Invested NT\$65.93 million in R&D, representing a year-on-year increase of 20.5%. ● Continued advancing AI vision and wet-process technologies. ● Developed energy-efficient equipment products.	● Strengthen product development and customer adoption in semiconductor applications, while continuing to expand related applications and market presence. ● Enhance technology integration capabilities.	● Become a core equipment partner in customers' process development.
Smart Energy-Saving	● Process and chemical solution management	● Completed a greenhouse gas inventory for one site, the headquarters, in	● Establish a product carbon emissions inventory and	● Become a leading provider of smart energy-

Material Topic	Management Mechanisms	2025 Performance	Short-term Targets (2026)	Medium- and Long-term Targets (2027–2030)
Products and Services	- mechanisms - AI data analytics systems - Energy-efficient equipment design	- accordance with ISO 14064-1:2018. - Introduced energy-saving equipment modules at the Xinsheng Plant, including chillers, a central control system, and energy-efficient lighting, and designated the full year of 2026 as the baseline year for future energy-saving performance. - Established an energy-use baseline and data tracking mechanism for the new plant to support future energy-efficiency improvements and performance evaluation.	- management mechanism, and progressively identify emissions associated with the materials, manufacturing, transportation, and use phases of key products. - Develop smart energy-saving technologies.	saving solutions for the electronics industry.
Sustainable Supply Chain Management	- Supplier evaluation system - Supplier code of conduct signing mechanism - Supply chain risk management	- A cumulative total of 78 suppliers signed the commitment document. - Zero material supply chain disruptions. - Increased the proportion of local suppliers by number to 50%, while local procurement accounted for 62.1% of total procurement value.	- Optimize supplier management processes. - Assess and progressively promote joint carbon-reduction initiatives with suppliers, focusing on environmental management, energy use, and emissions reduction.	Establish a highly resilient and sustainable supply chain system.
Occupational Health and Safety	- Occupational health and safety management system - Safety inspections and education and training - Incident tracking mechanism	- Zero major occupational accidents. - Conducted two fire drills. - Introduced an occupational safety management system at the new plant.	- Assess the introduction of ISO 45001:2018. - Strengthen the safety management system.	Establish a smart safety management system.
Talent Empowerment and Well-being	- Employee training system - Talent Quality-management System (TTQS) - Employee care mechanisms	- Delivered 1,896 hours of training. - Obtained TTQS talent development quality management certification from the Ministry of Labor. - Advanced talent development mechanisms.	Continue increasing employee participation in training and improving talent retention stability.	Establish a comprehensive talent development and succession system.
Customer Value	Customer satisfaction surveys	Achieved customer satisfaction of 92.3%.	Continue optimizing customer service processes	Provide smart and differentiated service

Material Topic	Management Mechanisms	2025 Performance	Short-term Targets (2026)	Medium- and Long-term Targets (2027–2030)
Creation	● KPI and service process management ● Customer feedback mechanisms	● Established improvement and feedback mechanisms. ● Strengthened technical service support.	and feedback tracking mechanisms to reduce customer attrition risks.	experiences.
Social Contribution	● Participation in charitable activities ● Budget allocation and resource investment ● Local engagement mechanisms	● Supported six charitable initiatives and donated more than NT\$620,000. ● Continued the Laojie River patrol and conservation initiative.	● Extend the impact of charitable initiatives across the supply chain.	● Build long-term local partnerships and create lasting social impact.

CH1 Sustainable Governance



1.1 Corporate Governance and Operations

1.1.1 Board Structure and Operations GRI 2-9 GRI 2-11 GRI 2-12 GRI 2-15

The Board of Directors is SynPower's highest governance body. It is responsible for guiding the Company's operational policies, overseeing the management team and business development, and remaining accountable to the Company and the shareholders' meeting. In addition to exercising its authority in accordance with applicable laws and regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting, matters such as annual and quarterly financial reports, assessments of the effectiveness of the internal control system, the appointment or dismissal of the independent auditor, the appointment and removal of managerial officers, and major strategic plans must be reviewed and approved by the Board. SynPower completed the re-election of all directors at the shareholders' meeting held in May 2024. The Board consists of seven directors, including two directors who are also employees of the Company. Four of the seven directors are independent directors, accounting for more than half of the Board, including one female independent director and three male independent directors. Board members possess diverse professional backgrounds and extensive practical experience, contributing to stronger strategic decision-making, risk control capabilities, and overall corporate governance effectiveness.

The Company's day-to-day operations are managed by professional executives, while the Board focuses on strategic guidance and oversight to maintain the independence and effectiveness of the governance system. In terms of strategic development, the Chairman is responsible for planning and guiding the Company's overall strategic direction. Through the Board mechanism, the Chairman helps build consensus on the Company's long-term development and enhances the efficiency and forward-looking nature of decision-making. The Company has also established an Audit Committee composed entirely of independent directors. In addition, more than half of the directors do not concurrently serve as employees or managerial officers, thereby strengthening the independence and supervisory function of the Board. In 2025, the Board convened seven meetings, with an overall attendance rate of 98%, demonstrating the directors' strong participation in and commitment to corporate governance.



For detailed information on each director, please refer to the relevant sections of the Corporate Governance Report in the 2025 Annual Report.

Roles and Responsibilities of SynPower's Board of Directors

Purpose of the Board	The Board of Directors is SynPower's highest governance body. It is responsible for guiding the Company's business strategies, supervising the management team, and overseeing the execution of major decisions, with the protection of the long-term interests of the Company, its shareholders, and stakeholders as its core objective. Upholding the principles of professionalism, integrity, transparency, and sound governance, the Board strengthens decision-making quality, risk management, and operational resilience through a comprehensive governance structure, functional committees, and internal control mechanisms, thereby laying the foundation for sustainable corporate development.
Sustainability Vision and Strategy	Guided by its vision of "becoming a sustainable contributor through the integration of smart manufacturing technologies," SynPower incorporates sustainability governance into its business strategies and management mechanisms. Through its strategic guidance and supervisory functions, the Board oversees the implementation of concrete actions in corporate governance, environmental sustainability, customer care, employee care, social welfare, and information security. It also continues to enhance technological innovation, risk management, stakeholder communication, and the quality of sustainability disclosures in order to create long-term corporate value and sustainable competitiveness.
Recusal of Board Members in Matters Involving Conflicts of Interest	Where a Board member has a personal interest in a proposal under review, the member shall comply with applicable laws, regulations, and the Company's internal rules by recusing himself or herself from the discussion and voting on the proposal. This mechanism is intended to preserve the fairness and independence of Board decisions. Among the Company's Board members, Chairman Lin Win-Bin and Director Lin Ko-Ming, the representative of Gao-Mei Industrial Co., Ltd., also serve as employees of the Company. In addition, Director Hsu, Rong-Chun is the spouse of the responsible person of Sheng Yi Enterprise Co., Ltd., the contractor responsible for the air-conditioning system project at the Company's Xinsheng Road plant. When proposals involving the aforementioned relationships were reviewed, the relevant directors recused themselves in accordance with applicable requirements and did not participate in the discussions or voting

1.1.2 Nomination and Election of Directors GRI 2-9 GRI 2-10

The nomination and election of the Company's directors are conducted in accordance with the Procedures for Election of Directors and applicable laws and regulations. Each director serves a three-year term and may be re-elected.

The Nomination Committee adopts a candidate nomination system to review and assess the qualifications of director candidates, thereby ensuring their suitability and independence. During the nomination and election process, the Company carefully evaluates each candidate's professional knowledge, industry experience, and management capabilities. In accordance with the Corporate Governance Best Practice Principles, the Company also promotes a Board diversity policy by considering a range of factors, including gender, age, nationality, and cultural background, to support a balanced and diverse Board composition.

Based on its operational characteristics and development



strategies, the Company identifies the key competencies required of the Board, including strategic decision-making, industry expertise, finance and accounting, and risk management. These competencies are incorporated into the overall assessment during the director selection process to strengthen the quality of Board decisions and the effectiveness of Board operations. The election of independent directors also complies with the independence criteria prescribed by applicable laws and regulations, ensuring that they can effectively perform their supervisory duties.

■ **Detailed Information and Professional Expertise of the 2025 Board Members**

Information and Professional Expertise of SynPower’s Board Members																	
Board Composition and Diversity of Core Competencies																	
【Position】 Name	Principal Education and Experience	Nationality	Gender	Employee Status	Age Group				Tenure as Independent Director	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making
	Concurrent Positions at SynPower and Other Companies				41-50	51-60	61-70	71-80									
【Chairman】 Lin Win-Bin	- M.S. in Electrical Engineering, National Taiwan University - Former Associate Vice President, Marketing Department, ATMA Technology Co., Ltd.	Republic of China	Male	✓			✓		N/A	✓		✓	✓	✓	✓	✓	✓
	- Chief Strategy Officer and General Manager, SynPower Co., Ltd. - Chairman, SynPower Co., Ltd. - Supervisor, SynPower Co., Ltd. Dongguan - Chairman, Chipboard Technology Corporation - Chairman, SynTop Co., Ltd. - Chairman, Syndia India Private Limited - Chairman, HK Synpower Ltd. - Director, Synthai Technology (Thailand) Co., Ltd. - Chairman, Chi Bin Industrial Co., Ltd. - Chairman, KING VIEW Co., Ltd.																

Information and Professional Expertise of SynPower's Board Members

Board Composition and Diversity of Core Competencies

【Position】 Name	Principal Education and Experience	Nationality	Gender	Employee Status	Age Group				Tenure as Independent Director	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making
	Concurrent Positions at SynPower and Other Companies				41-50	51-60	61-70	71-80									
【Director】 Gao-Mei Industrial Co., Ltd. Representative: Lin Ko-Ming ¹	- EMBA, Aalto University, Finland - Head of Asia-Pacific Procurement Center, Robert Bosch Taiwan Co., Ltd. - Senior Project Manager, Inventec Appliances Corporation	R.O.C	Male	√	√				N/A	√		√	√	√	√	√	√
	Special Assistant for Projects, SynPower Co., Ltd.																
【Director】 Hsu, Rong-Chun	- EMBA in Accounting and Management Decision-Making, National Taiwan University - Chairman, Rapidtek Technologies Inc.	Republic of China	Male			√			N/A	√	√	√	√	√	√	√	√
	- Chairman, Yong Jia Optoelectronics Co., Ltd. - Director, Fu Hsiang Biotechnology Co., Ltd.																
【Independent Director】 Wu Tsung-Chang	- M.S. in Finance, The University of Texas at Dallas, USA - Independent Director, Innovative New Retail Co., Ltd.	Republic of China	Male			√			3-9 years	√	√	√	√		√	√	√

Information and Professional Expertise of SynPower's Board Members

Board Composition and Diversity of Core Competencies

【 Position 】 Name	Principal Education and Experience	Nationality	Gender	Employee Status	Age Group				Tenure as Independent Director	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making
	Concurrent Positions at SynPower and Other Companies				41-50	51-60	61-70	71-80									
	- Managing Certified Public Accountant and Director, Vision International CPAs - Independent Director, Yung Sheng Electric Co., Ltd.																
【 Independent Director 】 Liu Shuai-Lei	- LL.M. in Financial and Economic Law, Chung Yuan Christian University - B.A. in Political Science, National Taiwan University	Republic of China					√		3-9 years	√		√	√		√	√	√
	Managing Attorney, Chi Heng Law Firm																
【 Independent Director 】 Lai Chao-Sung	- Ph.D. in Electronics Engineering, National Yang Ming Chiao Tung University - Former Dean, College of Engineering, Chang Gung University	Republic of China	Male			√			3-9 years	√		√	√	√	√	√	√
	Professor, Institute of Pioneer Semiconductor Innovation, National Yang Ming Chiao Tung University																
【 Independent Director 】 Lee Ya-Hsun	MBA, Boston University, USA	Republic of China	Female		√				3 years or less	√	√	√	√	√	√	√	√

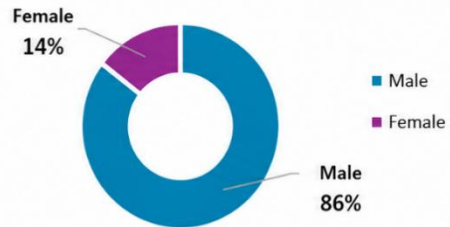
Information and Professional Expertise of SynPower's Board Members

Board Composition and Diversity of Core Competencies

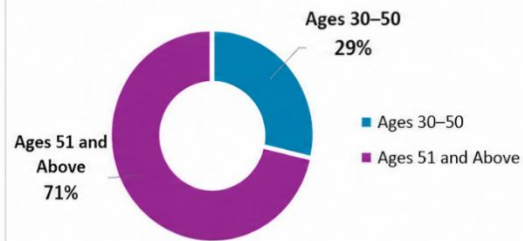
【 Position 】 Name	Principal Education and Experience	Nationality	Gender	Employee Status	Age Group				Tenure as Independent Director	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making
	Concurrent Positions at SynPower and Other Companies				41-50	51-60	61-70	71-80									
	Special Assistant to the Chairman, Keng Din Enterprise Co., Ltd.																

Note: Gao-Mei Industrial Co., Ltd., a corporate director, resigned on March 19, 2025, due to its representative's demanding business commitments.

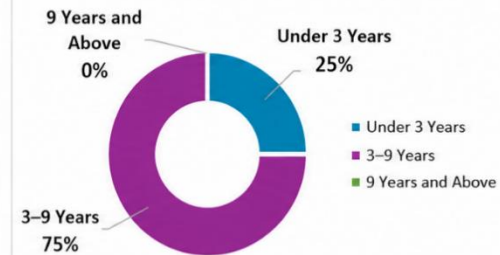
2025 SynPower Board Composition (Including Independent Directors) – Gender Distribution



2025 SynPower Board Age Distribution

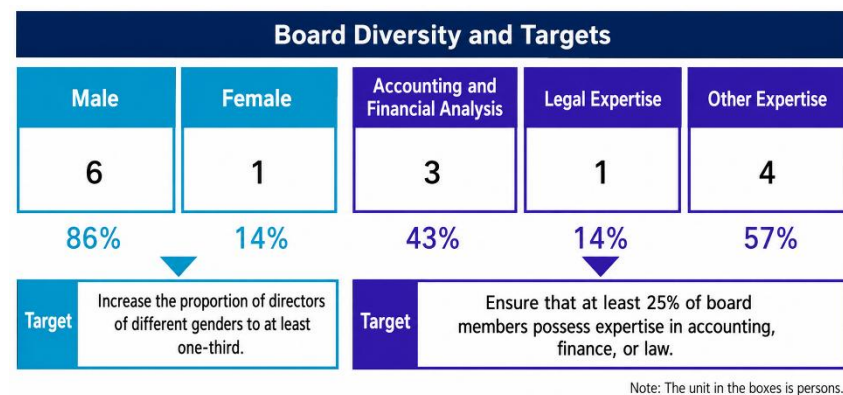


2025 SynPower Independent Directors – Tenure Distribution



1.1.3 Functional Committees

To strengthen the professional division of responsibilities and enhance the effectiveness of Board governance, the Company has established four functional committees: the Remuneration Committee, Audit Committee, Nomination Committee, and Sustainability Development Committee. These committees assist the Board in reviewing and overseeing matters requiring specialized expertise. In accordance with their respective mandates, the committees are responsible for overseeing financial reporting and internal control systems, reviewing remuneration policies for directors and managerial officers, managing director nominations and corporate governance development, and supervising sustainability strategies and ESG initiatives. Through this structure, the Company seeks to improve the quality of decision-making and enhance governance transparency. In addition, the Company conducts annual self-assessments of the performance of each functional committee to review its operations and implementation results. The assessment findings serve as an important basis for the continuous improvement of corporate governance.



Functional Committee	Remuneration Committee	Audit Committee	Nomination Committee	Sustainability Development Committee
Responsibilities	Formulates and reviews the remuneration systems and standards for directors and managerial officers, and evaluates their linkage to operating performance to ensure fairness and appropriate incentives.	Oversees the financial reporting process, the effectiveness of the internal control system, and internal and external audit activities to ensure the completeness and reliability of financial information.	Nominates and reviews the qualifications of director candidates, and assesses the diversity and professionalism of the Board's composition to strengthen the governance structure.	Formulates, promotes, and reviews the Company's sustainability strategies and policies, and oversees sustainability disclosures and related implementation to ensure the achievement of ESG objectives.
Composition	Composed of four members.	Composed of all four independent directors, one of whom serves as convener, with at least one member possessing accounting or financial expertise.	Composed of four directors, more than half of whom are independent directors.	Composed of three members nominated by the Board, at least one of whom is a director, with members possessing relevant sustainability expertise.
2025 Performance	Convened six meetings, with an attendance rate of 100%.	Convened seven meetings, with an attendance rate of 100%.	Convened two meetings, with an attendance rate of 100%.	Convened one meeting, with an attendance rate of 100%.

- For the organizational charters and detailed operations of the functional committees, please refer to the Corporate Governance – Functional Committees section of the Company's official website, as well as the sections titled Operation of the Audit Committee, Operation of the Remuneration Committee, Operation of the Nomination Committee, and Operation of the Sustainability Development Committee in the 2025 Annual Report.

1.1.4 Performance Evaluation of the Board of Directors and Functional Committees GRI 2-18

To continuously strengthen SynPower's corporate governance performance and enhance the effectiveness of Board operations, the Company established the Board Performance Evaluation Procedures on August 9, 2021, thereby creating a comprehensive performance evaluation mechanism for the Board of Directors and its functional committees. The evaluation mechanism adopts a dual-track approach. In addition to conducting an internal self-evaluation once a year, the Company engages an external professional institution to perform an independent evaluation once every three years, thereby ensuring the objectivity and effectiveness of the evaluation results. The scope of evaluation covers the professional competencies of directors and functional committee members, the quality of strategic decision-making, the effectiveness of risk management, and the operation of internal controls. The results are used to review the overall performance of the Board and serve as an important basis for continuously improving corporate governance and enhancing decision-making quality.

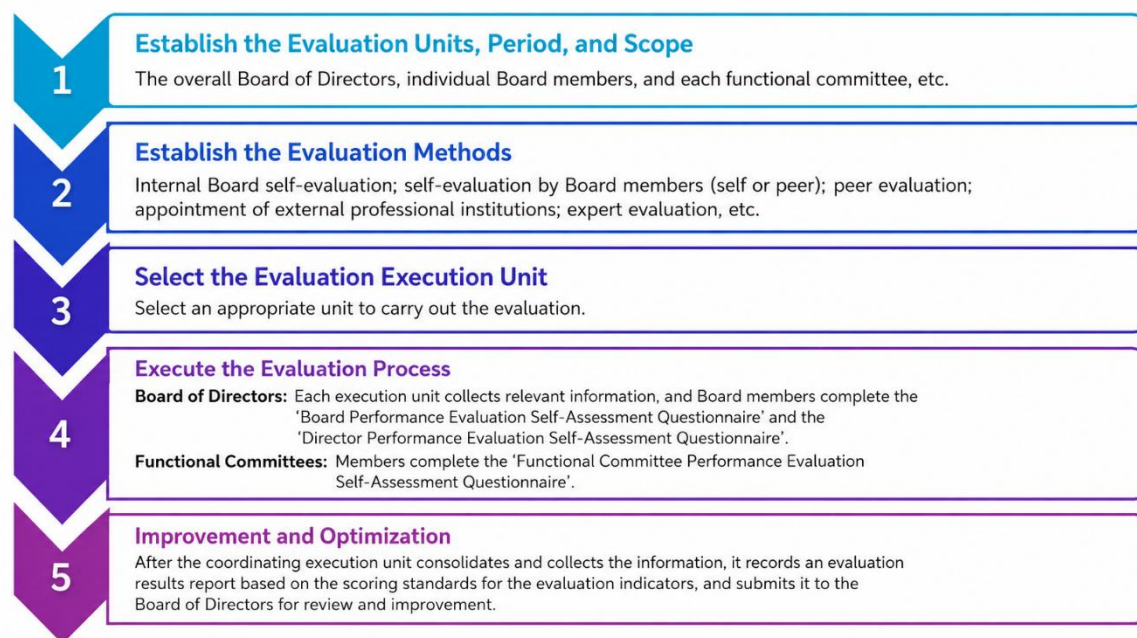
Performance Evaluation Process

Building on a comprehensive and clearly defined sustainability policy framework, SynPower incorporates sustainability governance principles into its day-to-day operating decisions and management mechanisms. The Board of Directors and senior management jointly lead and approve the Company's sustainability initiatives and targets, with the aim of strengthening long-term corporate value and risk management capabilities.

■ Performance Evaluation Questionnaire Analysis

The Company's Board performance evaluation mechanism covers three key dimensions: the performance of the Board as a whole, the performance of individual directors, and the performance of each functional committee. A multidimensional questionnaire-based assessment is conducted to comprehensively review the effectiveness of governance operations. Internal performance evaluations are conducted annually, while an external professional institution is engaged once every three years to ensure the objectivity and effectiveness of the evaluation results.

- Overall Board Performance Evaluation: Assesses directors' level of participation in the Company's operations, the quality of Board decision-making, the appropriateness of the Board's composition and structure, director nomination and continuing education mechanisms, and the operation of the internal control system.
- Individual Director Performance Evaluation: Covers each director's understanding of the Company's goals and missions, awareness of responsibilities, participation in Company operations, communication and interaction with the management team, professional competence

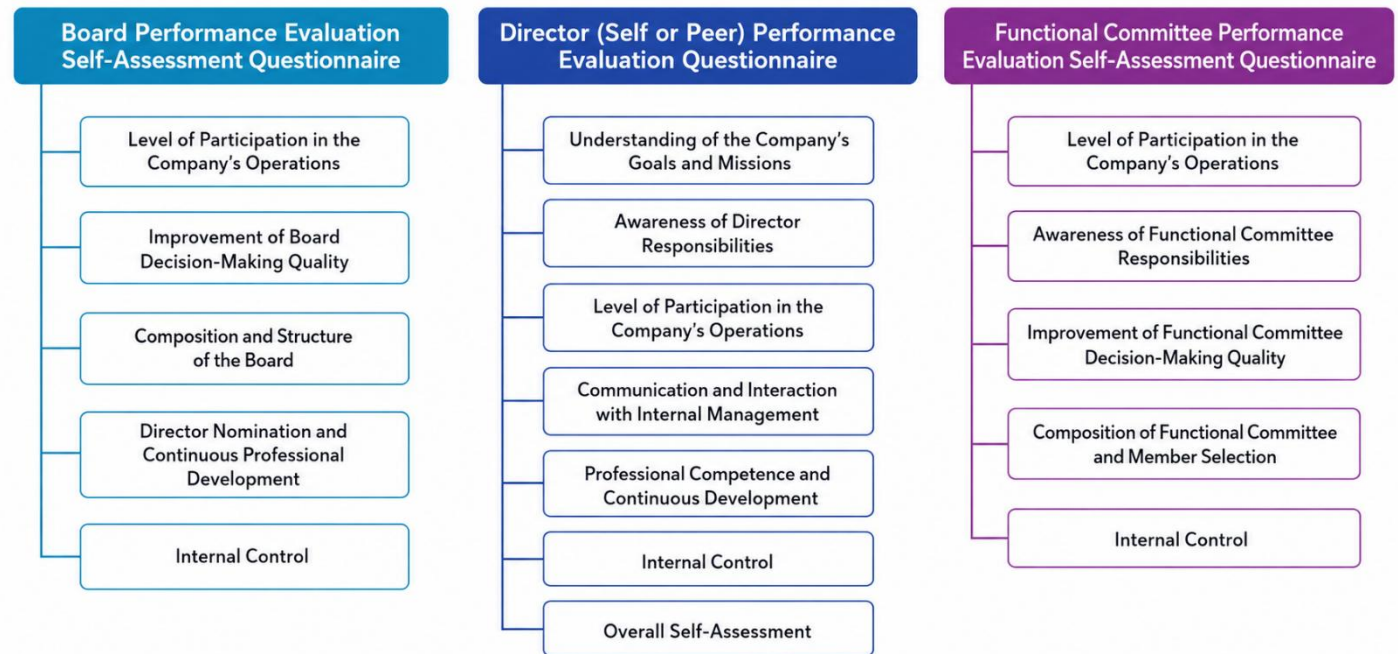


- and continuing education, and understanding of and contribution to the internal control system.
- **Functional Committee Performance Evaluation:** Assesses committee members' participation in Company operations, awareness of their responsibilities, decision-making quality, the composition of the committee and suitability of its members, and the effectiveness of oversight relating to internal controls.

Through the above evaluation dimensions, the Company is able to systematically review the operational effectiveness of the Board and its functional committees. The results serve as an important basis for continuously enhancing corporate governance and improving decision-making quality. Beginning in 2026, the Company plans to progressively incorporate ESG performance into the performance indicators for Board members and functional committees, thereby further fulfilling SynPower's sustainability responsibilities in relation to environmental, social, and human rights issues.

In 2024, the Company engaged the Taiwan Corporate Governance Association to conduct an external Board performance evaluation. The evaluation results were reported to the Board during the same year and used as an important reference for continuously strengthening Board operations and functions. The Company has completed all responsive measures addressing the recommendations raised in the external evaluation, achieving a completion rate of 100%.

For details of the 2022–2024 Internal Evaluation Results and the 2025 External Evaluation Procedures and Responsive Measures, please refer to the Board of Directors section of the Company's official website.



■ Participation in Industry Associations and Professional Organizations GRI2-28

Through participation in relevant industry associations, trade organizations, and professional bodies, SynPower continues to stay informed of industry trends, technological developments, regulatory changes, and market needs. These insights serve as important references for advancing the Company's technology and R&D capabilities, strengthening business management, and expanding industry collaboration. Such participation also enhances SynPower's engagement and cooperation in the areas of smart manufacturing, automation equipment, and sustainability, while reinforcing its connections across the value chain.

List of Industry Associations and Professional Organizations		
Item	Association / Organization	Role
1	SEMI (Semiconductor Equipment and Materials International)	Member
2	Taiwan Corporate Governance Association	Member
3	National Innovation and Entrepreneurship Association, R.O.C.	Member
4	Taiwan Net Zero Emissions and Carbon Neutrality Association	Member
5	Taiwan Printed Circuit Association (TPCA)	Supervisor
6	Taiwan Electronic Equipment Industry Association	Member
7	Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	Member
8	Importers and Exporters Association of Taipei	Member
9	Taoyuan City Industrial Association	Member

1.2 Sustainability Governance

1.2.1 Sustainability Governance Structure and Operations GRI 2-14 GRI 2-16

On November 11, 2022, SynPower's Board of Directors revised and approved the Sustainable Development Best Practice Principles. In 2025, the Company published its first Sustainability Report and simultaneously disclosed it on its official website, establishing an important foundation for advancing sustainability governance. To strengthen the organizational implementation of sustainable development, SynPower established the Corporate Sustainability Promotion Task Force, with the General Manager serving as convener. The Task Force is responsible for approving the direction of the Company's sustainability strategies, promoting sustainability initiatives, and tracking implementation performance. It comprises six cross-functional working groups: Corporate Governance, Environmental Sustainability, Customer Care, Employee Care, Social Welfare, and Information Security, each consisting of professionals from relevant departments.

The Task Force convenes a Sustainability Promotion Task Force Meeting once a month to plan and advance sustainability strategies, collect relevant data and information, and prepare the annual sustainability implementation report. To ensure that sustainability matters are supervised and approved at the highest governance level, the completed report is presented by the General Manager to the Sustainability Development Committee for review and is subsequently submitted to the Board of Directors for approval. Where necessary, the Board may instruct the management team to adjust the relevant strategies, thereby ensuring that the Company's sustainability direction remains aligned with its overall business strategy. In 2025, the Corporate Sustainability Promotion Task Force convened eight meetings. In addition to regularly reviewing sustainability initiatives and implementation progress, the Company invited external sustainability consultants to participate and provide professional support in advancing and refining key matters, including material topic assessment and greenhouse gas inventories. Through the integration of diverse professional expertise, SynPower seeks to deepen its identification of and responses to material impacts relating to the economy, the environment, and human rights.

Sustainability Development Committee Organizational Chart



Sustainability Performance of the Six Working Groups

In 2025, each of the six working groups completed its respective meetings and implementation activities. The number of initiatives carried out by each group is summarized below:

Working Group	Corporate Governance Group	Environmental Sustainability Group	Customer Care Group	Employee Care Group	Social Welfare Group	Information Security Group
Responsible Departments	General Manager's Office, Internal Audit Office, Finance Department	Visual Development Division, Product Development Division, Procurement Department, General Affairs Department	Legal and Public Relations Office, Sales Division, Product Development Division	General Manager's Office, General Affairs Department, Human Resources Department	General Manager's Office, General Affairs Department, Human Resources Department	General Manager's Office, Information Technology Department
Primary Responsibilities	Optimize corporate governance mechanisms and strengthen the Board's supervisory functions	Promote energy conservation and carbon reduction, climate governance, and sustainable supply	Manage customer satisfaction and enhance product and service quality	Promote talent development, employee welfare, and workplace improvement	Plan and implement charitable activities and social participation	Establish information security management systems and information security risk controls

Working Group	Corporate Governance Group	Environmental Sustainability Group	Customer Care Group	Employee Care Group	Social Welfare Group	Information Security Group
		chain management				
2025 Performance	- Continued improving performance under the corporate governance evaluation and achieved 55 indicators in 2025. - Completed the preparation of the 2024 Sustainability Report and enhanced disclosure quality and transparency. - Established management systems for regulatory compliance, taxation, and related-party transactions, strengthening the completeness of internal controls. - Established a material contingency reporting mechanism to enhance the Company's risk response capabilities. - Established the Sustainability Development Committee,	- Conducted a greenhouse gas inventory in accordance with ISO 14064-1:2018 and progressively established a carbon management mechanism. - Promoted energy-efficiency improvement measures and equipment upgrades to strengthen low-carbon operating capabilities. - Adopted a section of the Laojie River in Taoyuan City and carried out river patrols and local environmental maintenance activities. - Advanced sustainable supply chain management, with 78 suppliers signing the Supplier Code of Conduct and Corporate Responsibility Commitment.	- Achieved an average customer satisfaction score of 5.62 out of 6, representing an overall satisfaction rate of 92.3%. - Established customer satisfaction survey and feedback mechanisms to continuously improve product and service quality. - Responded to customers' sustainability requirements by advancing plans for net-zero carbon-related certifications. - Continued enhancing the sustainability value and market competitiveness of products and services.	- Established a systematic talent development mechanism, delivering 1,402.5 hours of internal training with 1,223 participant attendances, while also promoting external training and professional development. - Obtained certification under the Talent Quality-management System (TTQS), strengthening the training system and human capital management capabilities. - Promoted diverse talent development measures, including high-potential talent development, cross-departmental rotations, and mentorship programs, thereby strengthening succession planning and organizational	- Participated in six charitable initiatives covering support for disadvantaged groups, educational assistance, and local engagement. - Invested more than NT\$620,000 in charitable activities, demonstrating the Company's long-term commitment to giving back to society. - Supported the Taiwan Printed Circuit Foundation and other charitable organizations to promote industry-academia collaboration and talent development. - Established long-term partnerships with the Luther Opportunity Center and other organizations serving disadvantaged groups, deepening social inclusion and support for	- Implemented measures to strengthen information security management, completing six information security upgrades and drills to enhance overall cyber protection capabilities. - Established information security management and risk control mechanisms, while continuously strengthening system protection and internal management processes. - Recorded zero material information security incidents in 2025.

Working Group	Corporate Governance Group	Environmental Sustainability Group	Customer Care Group	Employee Care Group	Social Welfare Group	Information Security Group
	strengthening the ESG governance framework and enhancing the Board's supervisory effectiveness.			development momentum. ● Organized employee care activities to improve employee cohesion and workplace satisfaction.	vulnerable communities. ● Promoted local engagement initiatives to strengthen the Company's connection with local communities.	

1.2.2 Integration of Sustainability Principles into Daily Operations GRI 2-17

To ensure that sustainability policies are effectively implemented across all organizational levels and incorporated into management decision-making, SynPower continues to promote internal sustainability education, awareness, and communication. The Company primarily uses internal electronic announcements and regular communications to strengthen employees' understanding of and commitment to corporate sustainability values and practices, gradually embedding sustainability principles into day-to-day operations. In terms of talent development, the Company prioritizes diverse sustainability-related training programs for the Board of Directors and senior management. These programs are designed to deepen decision-makers' understanding of ESG issues and strengthen their sustainability governance capabilities, while facilitating the integration of sustainability objectives into the Company's business strategies and management mechanisms. In 2025, Board members participated in a total of nine ESG-related training sessions, covering topics such as ESG strategy, sustainability transformation, sustainable supply chain management, and corporate governance. The sessions amounted to 56 cumulative training hours, contributing to the continuous enhancement of the organization's overall sustainability governance capabilities.

■ Sustainability Training Attended by Board Members

Sustainability Knowledge Development for the Board of Directors			
Participants	Topic Area	Training Program	Hours
Wu Tsung-Chang	Sustainability Governance and Development	Seminar on Advancing a New Era of Sustainability	2
Liu Shuai-Lei; Lai Chao-Sung	Corporate Governance	Corporate Governance Officers and Board Management	6
Liu Shuai-Lei	Corporate Governance	Practical Compliance for Corporate Governance Officers	3
Wu Tsung-Chang	Corporate Governance	The Money Laundering Control Act from the Perspective of Judicial Practice	3
Hsu, Rong-Chun	Corporate Governance	2025 Insider Trading Prevention Awareness Seminar	6
Wu Tsung-Chang	AI Transformation	Artificial Intelligence and Corporate Governance	6

Sustainability Knowledge Development for the Board of Directors			
Participants	Topic Area	Training Program	Hours
Lai Chao-Sung	AI Transformation	The Future of AI and Enterprise AI Transformation	3
Lin Win-Bin	AI Transformation	Challenges and Responses for Entrepreneurs in the AI Era	3
Lin Win-Bin; Wu Tsung-Chang; Hsu, Rong-Chun; Lee Ya-Hsun	Sustainable Finance	2025 Cathay Sustainable Finance and Climate Change Summit	24

SynPower plans to further expand a systematic training framework for all employees by integrating internal needs with external professional resources. Company-wide training programs will cover environmental protection, social responsibility, corporate governance, and sustainable development. In addition, the Company has publicly disclosed policies and procedures relating to ethical corporate management, prevention of insider trading, and personal data protection, thereby strengthening its internal culture of integrity and regulatory compliance and establishing a solid foundation for corporate governance.

1.2.3 Linking Senior Management Remuneration Policies to Sustainability Performance [GRI 2-19](#) [GRI 2-20](#) [GRI 2-21](#)

SynPower regards talent as a key driver of sustainable corporate development. To effectively attract, motivate, and retain senior management personnel with strong leadership capabilities and professional experience, the Company has established a market-competitive remuneration system. The remuneration policy is designed around the principles of fairness, competitiveness, and transparency, and is adjusted with reference to market levels, the Company's operating performance, and individual contributions.

■ Remuneration Policies for the Board and Senior Management

The Remuneration Committee is responsible, in accordance with its organizational charter, for reviewing the remuneration policies, systems, standards, structures, and performance-linked measures applicable to directors, independent directors, and managerial officers. Its recommendations are submitted to the Board of Directors for approval. The Committee convenes at least twice a year to regularly review the relevant policies and standards. It also evaluates the remuneration components and amounts for individual directors and senior executives based on the achievement of performance objectives, thereby ensuring the reasonableness and independence of the remuneration system. In 2025, the Remuneration Committee held six meetings. Going forward, SynPower will continue assessing the possibility of incorporating individual shareholder consultation procedures into the remuneration policies for directors and senior management. The Company has also established a Personnel Review Committee, which is responsible for reviewing major internal personnel matters, including appointments and dismissals, promotions, salary adjustments, rewards, and disciplinary actions. The Committee is chaired by the Chairman, with the General Manager and division-level executives serving as ex officio members. Its operations follow the principles of fairness, compliance, and confidentiality. Standardized procedures are applied to ensure impartial and transparent decision-making, thereby enhancing organizational efficiency and employee trust.

■ Remuneration Structure

The remuneration structure for senior management includes fixed salary, variable compensation, incentive mechanisms, severance payments excluding directors, and various employee benefits. Remuneration is determined based on the Company's annual operating performance and the achievement of established targets.

Variable compensation is linked to individual performance, the Company's overall operating results, and long-term value creation, including shareholder value, in order to strengthen performance-based incentives. To further support the implementation of its sustainability policies, the Company plans to incorporate ESG performance into the performance evaluation system for senior management in 2026. The applicable personnel are expected to include the General Manager, Vice Presidents, Assistant Vice Presidents, and other senior managerial officers. By linking remuneration to sustainability performance, SynPower aims to encourage management to incorporate environmental, social, and governance considerations into decision-making, thereby further enhancing long-term corporate value and governance quality.

Remuneration Policies and Components for the Board and Senior Management		
Item	Definition	Management Measures
Fixed Salary	Determined based on market levels, scope of responsibilities, and individual experience.	The base salaries of senior management personnel, such as the CEO and Chairman, are benchmarked against market remuneration levels and adjusted with consideration given to individual experience, scope of responsibilities, and the Company's financial condition.
Variable Compensation	Linked to individual performance, the Company's operating results, and long-term value creation, including bonuses and equity-based incentives.	Short-term incentives, such as annual performance bonuses, and long-term incentives, such as share awards or stock option plans, are granted based on individual performance, the Company's operating performance, and growth in shareholder value. The Company also operates an Employee Stock Ownership Trust, under which a designated trust institution holds and manages employee shares, providing employees with opportunities to benefit from the Company's long-term growth and strengthening the alignment between employees and the Company's development.
Incentive Mechanisms	Short-term incentives, including employee referral bonuses.	The Company operates an Employee Referral Incentive Program applicable to recruitment for full-time positions. Employees who successfully refer relatives or friends for employment may receive a referral bonus of up to NT\$30,000, provided that the referred candidate is hired and successfully completes the probationary period.
Severance Pay	Handled in accordance with applicable laws, regulations, and contractual arrangements.	Directors are not eligible for severance pay. Severance or retirement arrangements for senior managerial officers are handled in accordance with the Labor Standards Act, the Company's internal regulations, and individual contractual agreements. In 2025, the detailed provisions of the Senior Management Retirement and Severance Regulations remained under revision and were subject to further review. Except for payments required by law or contract, no additional cash payments or non-cash benefits were provided.
Retirement Benefits	Statutory retirement arrangements provided to safeguard employees' long-term interests.	Senior management personnel may participate in the Company's retirement plans, including statutory pension programs. Specific measures and management arrangements are implemented based on employee grade, length of service, and applicable regulatory requirements.
Linkage Between Remuneration and ESG Performance	The Company plans to incorporate ESG performance indicators into annual performance evaluations in 2026, with an expected weighting of 10% to 20%.	The proposed performance-linkage mechanism will apply to senior managerial officers, including the General Manager and Assistant Vice Presidents. The evaluation will cover environmental, social, and governance dimensions. The relevant system is currently under development and will, subject to the Company's development needs, be submitted to the Remuneration Committee for review and subsequently to the Board of Directors for approval before implementation.

Remuneration Components for Directors and Senior Managerial Officers	
Recipient	Remuneration Components
Directors, including Independent Directors	Cash compensation (fixed remuneration), directors' remuneration (variable compensation), stock options, share-based bonuses, retirement benefits or severance payments, and various allowances. The Remuneration Committee adjusts directors' remuneration with reference to industry remuneration levels and individual director performance.
Senior Managerial Officers, including the General Manager and Assistant Vice Presidents	Fixed salary, variable compensation, company vehicles, and employee bonuses.
Note: In addition to fixed salary and retirement or severance benefits, performance bonuses are calculated based on the achievement of the applicable performance indicators.	

■ **Ratio of the Annual Total Compensation of the Highest-Paid Individual to the Median Annual Total Compensation of Other Employees**

Year	2024	2025
Position of the Highest-Paid Employee	General Manager	General Manager
Annual Total Compensation Range of the Highest-Paid Individual	NT\$3.5 million or more but less than NT\$5.0 million	NT\$3.5 million or more but less than NT\$5.0 million
Percentage Increase in the Annual Total Compensation of the Highest-Paid Individual	-26.78%	13.43%
Median Annual Total Compensation Range of All Employees	NT\$600,000 or more but less than NT\$800,000	NT\$600,000 or more but less than NT\$800,000
Percentage Increase in the Median Annual Total Compensation of All Employees	5.47%	4.81%
Ratio of the Highest Individual Compensation to the Median Compensation of All Employees	4.70 times	5.00 times
Ratio of the Percentage Increase in the Highest Individual Compensation to the Percentage Increase in the Median Compensation of All Employees	-4.90 times	2.38 times

Notes:

1. The ratio of the highest individual compensation to the median compensation of all employees is calculated as follows: Annual total compensation of the highest-paid individual ÷ median annual total compensation of all employees, including full-time and part-time employees.
2. The ratio of the percentage increase in the highest individual compensation to the percentage increase in the median compensation of all employees is calculated as follows: Annual percentage increase in the compensation of the highest-paid individual ÷ annual percentage increase in the median compensation of all employees.

1.3 Ethical Corporate Management and Regulatory Compliance

1.3.1 Ethical Corporate Management and Employee Grievance Mechanisms GRI 2-23 GRI 2-24 GRI 2-26 GRI2-27

SynPower firmly believes that ethical corporate management is a fundamental pillar of sustainable business development. The Company is committed to fostering high standards of business ethics and regulatory compliance and to embedding the principle of integrity into its daily operations and decision-making processes. To promote responsible business conduct and ethical management, SynPower has established internal policies and procedures, including the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, Procedures for Prevention of Insider Trading, and Sustainable Development Best Practice Principles. These policies clearly demonstrate the Company's commitments to ethical management, regulatory compliance, environmental protection, and sustainable development. Depending on their nature, the relevant policies are approved by the Board of Directors or the responsible authority. They are communicated to directors, managerial officers, employees, suppliers, and other stakeholders through the Company's official website, internal announcements, training programs, supplier documentation, and contractual requirements. These communication channels are intended to improve the effectiveness of policy communication, awareness, and implementation, while ensuring that the Company's policy commitments are incorporated into daily operations and the management of business relationships. In August 2025, SynPower engaged an external professional institution to deliver a training course on the Ethical Corporate Management Best Practice Principles for TWSE- and TPEX-Listed Companies and the Prevention of Insider Trading. The participants included employees from the Company's operating headquarters and its subsidiary, SynTop Co., Ltd. A course satisfaction survey was conducted following the training. A total of 156 participant attendances were recorded, representing a participation rate of 90%.

2025 Integrity Management Course

**Ethical Corporate Management
Best Practice Principles for
TWSE/TPEX Listed Companies and
Prevention of Insider Trading**

Total 156 Participant
Attendances

SynPower's 2025 Policy Commitments and Implementation Measures		
Policy Commitment	Scope of Application	Implementation Measures / Relevant Chapter
Code of Ethical Conduct	Applies to the Company's directors, Audit Committee members, and managerial officers, including the General Manager, managers, Assistant Vice Presidents, and persons of equivalent rank; the heads of the finance and accounting departments; and other persons authorized to manage Company affairs or sign documents on behalf of the Company.	Chapter 1
Ethical Corporate Management Best Practice Principles	Applies to the parent company and all domestic and overseas subsidiaries, foundations to which the Group has directly or indirectly contributed more than 50% of their total funds, and other institutions or legal entities over which the Group exercises substantive control.	Chapter 1
Procedures for Prevention of Insider Trading	Applies to directors, managerial officers, shareholders holding more than 50% of the Company's shares, and employees. It also applies to persons who obtain material inside information due to their status, profession, or control relationship; persons who have ceased to hold such status for less than six months; and persons who obtain such information from any of the aforementioned individuals.	Chapter 1

SynPower's 2025 Policy Commitments and Implementation Measures		
Policy Commitment	Scope of Application	Implementation Measures / Relevant Chapter
Sustainable Development Best Practice Principles	Applies to SynPower's operating headquarters and all domestic subsidiaries.	Chapter 4

➤ For further information on the implementation and outcomes of the Company's policy commitments, please refer to the disclosures on SynPower's official website under Home > Investor Relations > Corporate Governance > Ethical Corporate Management and Regulatory Compliance.

■ Regulatory Compliance

In 2025, SynPower conducted internal self-assessments covering all applicable regulatory compliance areas, achieving a 100% completion rate. No material violations were identified in any of the assessed regulatory categories.

SynPower's 2025 Regulatory Compliance Categories and Applicable Laws		
Regulatory Category	Applicable Laws and Regulations	Description of Material Violations / Non-compliance
Products and Services	Patent Act, Copyright Act, Trade Secrets Act, Fair Trade Act, and other applicable regulations	No material violations or non-compliance relating to products and services occurred in 2025, and no related penalties were imposed.
Governance	Company Act, Securities and Exchange Act, Personal Data Protection Act, Business Entity Accounting Act, and governance regulations applicable to TWSE-listed companies	No material governance-related violations or non-compliance occurred in 2025, and no related penalties were imposed.
Environment	Waste Disposal Act, Air Pollution Control Act, Water Pollution Control Act, and other applicable environmental regulations	No material environmental violations or non-compliance occurred in 2025, and no related penalties were imposed.
Social	Labor Standards Act, Occupational Safety and Health Act, Gender Equality in Employment Act, Labor Pension Act, and other applicable labor regulations	No material violations or non-compliance relating to labor practices, occupational health and safety, or employee rights occurred in 2025, and no related penalties were imposed.

Note: SynPower defines a material violation or material incident as an event arising from non-compliance with laws, regulations, or requirements of the competent authorities that results in penalties, orders for corrective action within a specified period, suspension of work or business operations, revocation of permits, or a material impact on the Company's operations, financial position, reputation, employees, customers, the environment, or other stakeholders.

■ Grievance Mechanisms

SynPower has established comprehensive employee grievance channels and whistleblowing mechanisms that enable employees and stakeholders to anonymously report suspected unlawful conduct or violations of ethical standards. Strict confidentiality and protection measures are in place to safeguard whistleblowers' rights and enhance the fairness and transparency of case handling, thereby further strengthening the Company's culture of ethical corporate management. In 2025, the Company recorded zero material incidents involving violations of ethical standards or regulatory compliance, and no penalties were imposed by the competent authorities in connection with such matters.

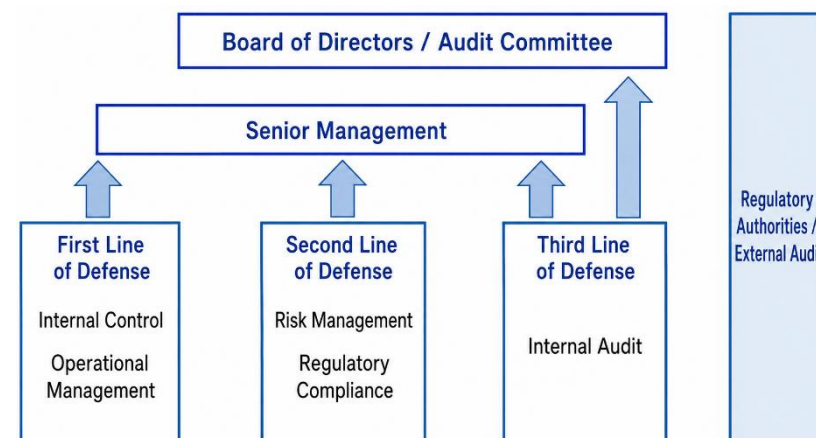
Grievance Mechanisms and Reporting Channels						
Reporting Mechanism / Channel	Reporting Mechanism / Channel	Reporting Mechanism / Channel	Reporting Mechanism / Channel	Reporting Mechanism / Channel	Review / Case Confirmation	
Management Department Grievance Channel	Employees of SynPower’s parent company and subsidiaries	Human Resources Department	● Employees who experience sexual harassment, workplace bullying, discrimination, or similar conduct in the workplace may file a grievance through the following channels: ● Grievance hotline: +886-3-369-0966, ext. 8001 ● Dedicated grievance fax: +886-3-369-0978 ● Grievance email: SP-HR@synpower.com.tw	● Acceptance: The Human Resources Department confirms receipt and responds to the complainant within three days. ● Investigation: A designated staff member conducts confidential interviews and an investigation. ● Notification of outcome: Upon closure of the case, the investigation results are formally communicated through an interview or written notice.	2024	2025
					0	0
Independent Whistleblowing Mailbox	Employees of SynPower’s parent company and subsidiaries	Internal Audit Office	● Employees who identify fraud or violations of professional ethics, ethical corporate management requirements, insider trading rules, or other codes of conduct by the Company’s governance bodies, management, or employees may report the matter through the following channels: ● Telephone: +886-3-369-0966, ext. 8005 ● Dedicated reporting email: Report@synpower.com.tw	● Acceptance: The Internal Audit Office confirms receipt within three business days and initiates a special investigation. ● Investigation: The responsible unit appoints designated personnel to conduct individual confidential interviews with the complainant, ensuring that the process remains strictly confidential. ● Notification of outcome: Investigation results are formally communicated to the complainant in writing or through an interview within 30 days. Disciplinary and corrective measures are implemented for substantiated cases, and retaliation of any kind is strictly prohibited.	2024	2025
					0	0
Notes: 1. The Company’s legal counsel jointly oversees material whistleblowing cases to ensure that the handling process remains free from internal interference and is conducted fairly and transparently. 2. The Company is committed to providing anonymous reporting channels and applying strict confidentiality measures.						

1.3.2 Internal Control and Audit

Upholding the principles of transparency and accountability, SynPower has established a comprehensive tax governance framework to support sustainable corporate development, strengthen risk control, enhance shareholder value, and fulfill its corporate social responsibilities. The Board of Directors is the Company's highest decision-making and supervisory body for tax governance. It is responsible for approving tax policies and overseeing their implementation to ensure the effective operation of the tax governance system. The Finance Department serves as the dedicated unit responsible for tax management, including tax planning, filing, and regulatory compliance, and continuously monitors changes in tax systems across the jurisdictions in which the Company operates. Where a material tax risk is identified, it is promptly reported to the Board for review in accordance with the Company's internal reporting mechanisms.

The Company also maintains long-term cooperation with external professional tax advisors.

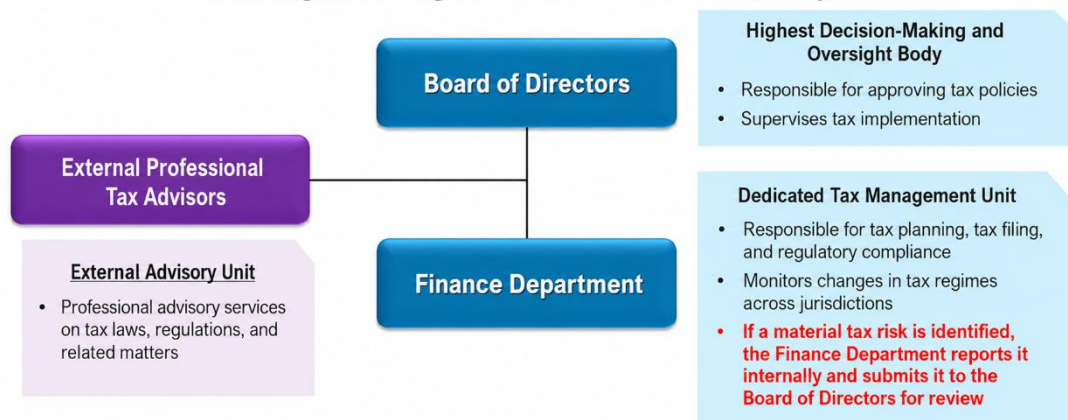
Through professional consultation, SynPower strengthens the quality of its tax judgments and compliance capabilities and ensures that all tax treatments comply with applicable laws and regulations. In response to its global operational footprint, the Company complies with the tax laws and regulations of each jurisdiction in which it operates and incorporates tax risks into its enterprise risk management (ERM) framework. Through institutionalized management mechanisms, SynPower identifies, assesses, and controls tax risks to reduce the potential impact of tax uncertainty on its operations and effective tax rate. In 2025, SynPower received zero internal or external reports or grievances involving violations of its tax commitments.



1.3.3 Tax Policy GRI 207-1 GRI 207-2

Upholding the principles of transparency and accountability, SynPower has established a comprehensive tax governance framework to support sustainable corporate development, strengthen risk management, enhance shareholder value, and fulfill its corporate social responsibilities. The Board of Directors is the Company's highest decision-making and oversight body for tax governance. It is responsible for approving tax policies and supervising their implementation to ensure the effective operation of the tax governance system. The Finance Department serves as the dedicated tax management unit and is responsible for tax planning, tax filings, and regulatory compliance, while continuously monitoring changes in tax regimes across the jurisdictions in which the Company operates. Where a material tax risk is identified, it is promptly reported to the Board for review in accordance with the Company's internal reporting mechanisms. The Company also maintains long-term cooperation with external professional tax advisors. Through professional consultation, SynPower strengthens the quality of its tax judgments and compliance capabilities and ensures that all tax treatments comply with applicable laws and regulations. In response to its global operational footprint, the Company complies with the tax laws and regulations of each jurisdiction in which it operates and incorporates tax risks into its enterprise risk management (ERM) framework. Through institutionalized management mechanisms, SynPower identifies, assesses, and controls tax risks to reduce the potential impact of tax uncertainty on the Company's operations and effective tax rate. In 2025, SynPower received zero internal or external reports or grievances involving violations of its tax commitments.

Tax Management Organizational Structure and Responsibilities



SynPower's Tax Commitments

1. Comply with the tax laws and underlying legislative intent of each jurisdiction in which the Company operates, ensuring the legality and appropriateness of all tax treatments.
2. Conduct related-party transactions in accordance with the **arm's-length principle**, and comply with the international transfer pricing guidelines issued by the **Organisation for Economic Co-operation and Development (OECD)**.
3. Ensure transparency in financial reporting, and **make tax disclosures** in accordance with applicable laws, regulations, and accounting standards.
4. Refrain from using tax havens or engaging in inappropriate tax planning for the purpose of tax avoidance.
5. Refrain from improperly shifting the Company's profits to low-tax jurisdictions or jurisdictions without substantive business operations.
6. Based on the principles of integrity, mutual trust, and information transparency, establish **sound and mutually respectful relationships** with **tax authorities** in each jurisdiction.
7. Incorporate **tax implications** into the evaluation of **major business decisions**, to ensure the completeness and compliance of decision-making.
8. Continuously analyze changes in the operating environment, and **identify, assess, and control tax risks** through **internal management mechanisms**.

1.4 Risk Management GRI 2-12 GRI 2-13 GRI 207-2

To strengthen corporate governance and establish a sound risk management mechanism, the General Manager convenes a senior management decision-making meeting each month. The meeting addresses major matters such as recent industry trends, the Company's operating direction, product sales strategies, and operational risks. This enables SynPower to respond promptly to changes in the external environment and enhance its overall operational resilience.

To further establish a systematic risk management framework, the Board approved and issued the Risk Management Policies and Procedures on December 19, 2024. The policies and procedures were formulated with reference to the Regulations Governing Establishment of Internal Control Systems by Public Companies issued by the Financial Supervisory Commission and the Risk Management Best Practice Principles for TWSE/TPEX Listed Companies issued by the Taiwan Stock Exchange.

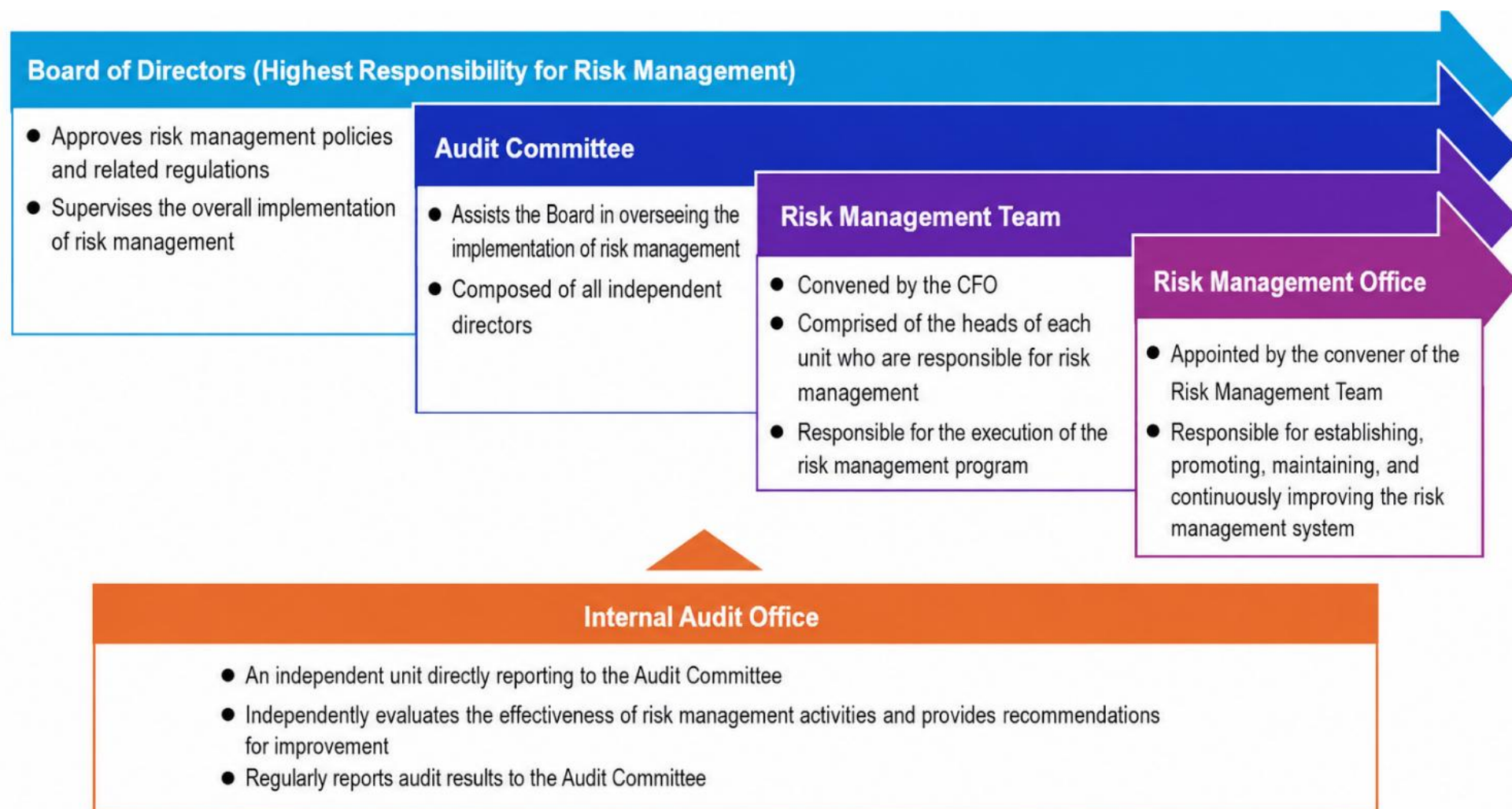
The framework is designed to guide all units in effectively identifying, measuring, monitoring, and controlling the risks arising from their business activities. It also aims to maintain risks within the Company's risk tolerance, achieve an appropriate balance between risk and return, and support sound operations and sustainable development.

■ Risk Governance Structure and Management Process

Under the Company's Risk Management Policies and Procedures, the Board of Directors is the highest governance body for risk management. It is responsible for approving the risk management policies and procedures and overseeing the effectiveness of overall risk management operations, thereby ensuring that the risk management mechanism operates effectively and is embedded in daily business activities. The Audit Committee assists the Board in fulfilling its risk management

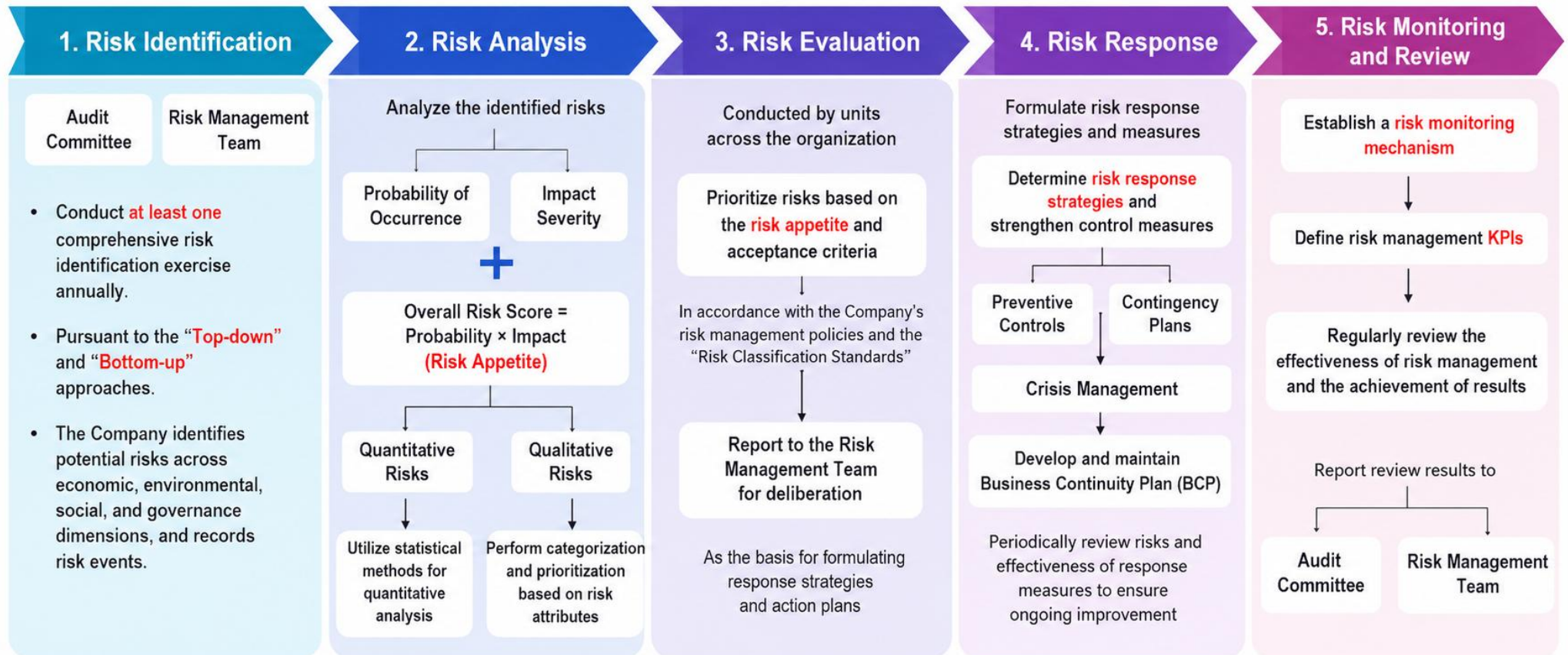
oversight responsibilities and strengthens the Company's overall governance functions. A Risk Management Team has been established under the Audit Committee. The team is convened by the Chief Financial Officer, with the most senior executive of each unit serving as a member, and is responsible for coordinating the Company's risk management affairs. The Risk Management Team reports on the implementation of risk management to the Board and the Audit Committee at least once every six months. Relevant information is also disclosed and periodically updated through the Company's annual report, official website, or Sustainability Report. The implementation status of risk management in 2025 was reported to the Audit Committee and the Board of Directors on August 5 and December 16, 2025, respectively, supporting the continued enhancement and effective operation of the risk management mechanism. The convener of the Risk Management Team also appoints qualified personnel to form the Risk Management Office, which is responsible for promoting, establishing, operating, maintaining, and continuously improving the risk management system. This arrangement is intended to ensure the effectiveness and resilience of the Company's overall risk governance mechanism. The Internal Audit Office is an independent unit reporting directly to the Board. It performs audits in accordance with the annual audit plan, independently evaluates the risk management system and its implementation, and provides recommendations for improvement to continuously enhance the effectiveness of risk management.

SynPower has established a comprehensive and clearly defined risk management process to systematically identify, analyze, assess, manage, and monitor the various risks facing the Company. The process covers potential risks across the three sustainability dimensions of environmental, social, and governance.



Risk Management Organizational Structure and Operating Process

SynPower Risk Management Process: Five Key Steps



- Note: This risk management process was approved by the Board of Directors on December 19, 2024, and published on the Company's official website. The Company will continue to optimize and strengthen risk management mechanisms in response to internal and external environmental changes.

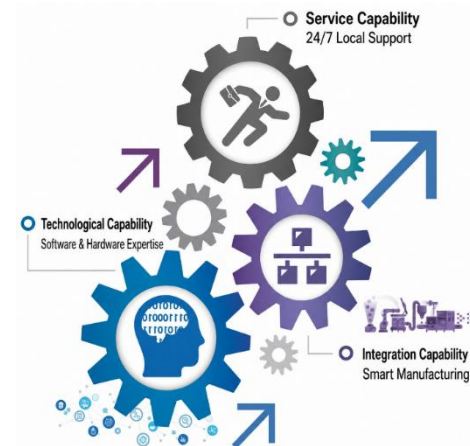
(Document No.: FY-01-105A)

CH2 Research & Innovation



2.1 R&D Innovation and “Technological Capability”

SynPower focuses its operations on three major product areas: AI machine vision equipment, smart wet-process solutions, and production automation integration. Its products are widely applied in printed circuit boards, optoelectronics, semiconductor wafer fabrication, and back-end packaging and testing, while the Company also provides raw materials, consumables, and technology integration services. In response to the growing demand for smart manufacturing and enhanced process quality, SynPower continues to introduce vision-system-related equipment and applications while strengthening automated equipment inspection, judgment, and process support capabilities to improve production efficiency and process stability. Through its three core capabilities—technological capability, integration capability, and service capability—the Company continuously optimizes automation equipment and integrated solutions, expands production efficiency and system integration completeness, and remains committed to its core principles of being the “Best Partner in Automation” and customer-oriented, while continuously improving product and service quality.

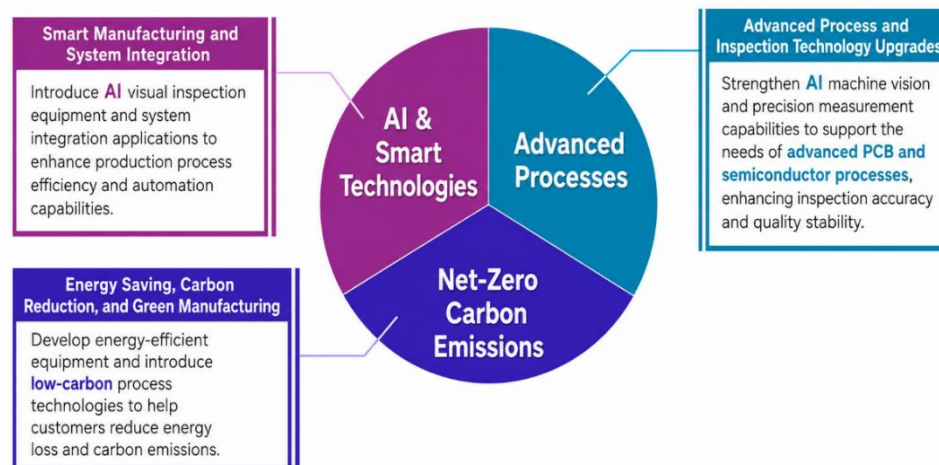


SynPower actively expands its market presence in line with the development trends of the PCB industry. In 2024, the Company established a subsidiary in Thailand, and in 2025 it continued to strengthen its localized service capabilities in Southeast Asia to improve service efficiency and customer support capacity. The Company also continues to advance the development of semiconductor-related equipment and applications, including Equipment Automation Program (EAP) system integration solutions and integrated online chemical monitoring and dosing systems. Through these efforts, SynPower is progressively expanding the scope of its product applications and providing customers with more comprehensive process solutions.

2.1.1 Innovation Strategy and R&D Investment

To maintain its leading position in the industry, SynPower upholds a customer-oriented philosophy and has established the Product R&D Guidelines and Code of Conduct for R&D Personnel. The Company also complies with applicable laws and regulations, including the Patent Act, Copyright Act, and Trade Secrets Act, to strengthen R&D governance and intellectual property protection while advancing core innovative technologies and market applications. SynPower continues to invest steadily in R&D, with R&D expenses accounting for approximately **3%–4%** of operating revenue over the past two years. R&D expenses increased from NT\$54.70 million in 2024 to NT\$65.93 million in 2025, representing a year-on-year increase of approximately **20.5%**. This growth demonstrates the Company’s continued commitment to strengthening its technological capabilities and product competitiveness.

SynPower’s Three Technology R&D Strategies



SynPower has long adopted a flexible, market-oriented R&D strategy. From the early stages of its operations, the Company simultaneously developed equipment agency services and proprietary technologies, gradually building core capabilities in machine vision inspection, precision measurement, and advanced process equipment. As industries have evolved, SynPower has developed into a provider of “**smart manufacturing system solutions integrating production, inspection, and measurement equipment**,” while delivering highly customized automation and vision integration services based on customer requirements. In response to the ongoing upgrading of the global PCB and semiconductor industries and worldwide net-zero emissions targets, SynPower integrates its business development objectives with its ESG sustainability goals when formulating product R&D and production strategies. The Company focuses on three strategic priorities: Advanced Processes, AI and Smart Technologies, and Net-Zero Carbon Emissions. Through these priorities, SynPower seeks to advance the development of high-performance, intelligent, and low-carbon products while continuously enhancing overall industry value and sustainable competitiveness.

■ Innovation Technology R&D and Management

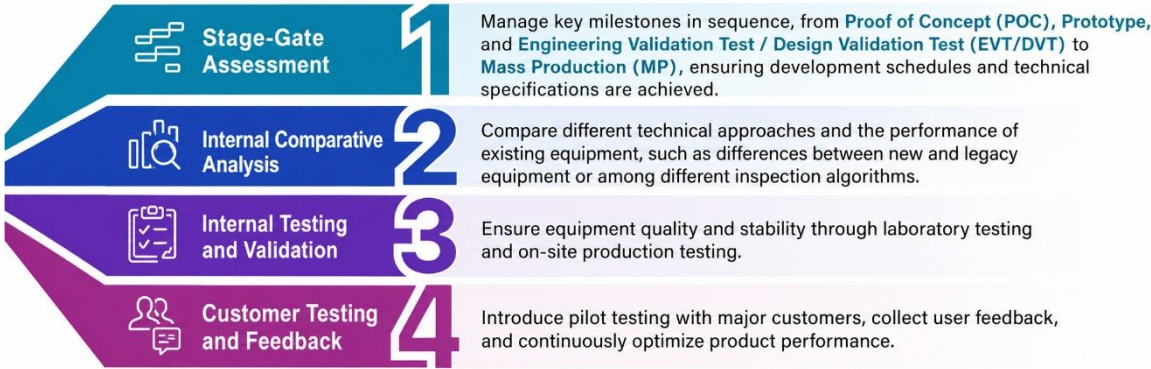
SynPower’s R&D department establishes a systematic annual work plan based on yearly objectives. R&D management is conducted through four key processes: stage-gate assessment, internal comparative analysis, internal testing and validation, and customer testing and feedback. The Company also applies the PDCA (Plan-Do-Check-Act) cycle to review and improve the indicators associated with these four processes, continuously optimizing R&D procedures and product quality. In addition to establishing a clearly defined R&D management process to support ongoing annual review and improvement of its technologies, SynPower has built an efficient and professionally diverse R&D team. Its primary responsibilities include new technology development, product design, testing and improvement, and the advancement of technological innovation involving new materials, new processes, and AI applications. Through these efforts, the Company continues to strengthen technological innovation and enhance corporate competitiveness. The R&D team also works with the Legal Department on patent planning and technology protection to strengthen the Company’s technology portfolio and intellectual property management. As of the end of 2025, the R&D team consisted of 29 employees, including 7 managers, 17 senior engineers, and 5 engineers. Their areas of expertise include software design, hardware design, system integration, technology development, and market analysis, ensuring the completeness and professionalism of the Company’s technological development capabilities.

2025 R&D Investment

R&D Expenditure (NT\$)	R&D Team (People)	Granted Patents (Cases)
6.6M	29	8

Note: 2025 patent application 55 cases, including Taiwan 26 cases, China 2 cases, Japan 1 case.

Technology R&D Management Process



Year	2024	2025
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Education	Headcount	Percentage (%)	Headcount	Percentage (%)
Master's Degree or Above	13	43.33%	12	41.38%
Bachelor's Degree	15	50.00%	14	48.28%
Below Bachelor's Degree	2	6.67%	3	10.34%
Total	30	100.00%	29	100.00%
Average Years of Service (Years)	5.50		5.32	

SynPower has also established an Innovation Technology Team, comprising five core senior members responsible for evaluating new projects and developing key technologies. The team also represents the Company in exchanges and collaborations with academic and research institutions and technology alliances. In addition, university professors and industry experts are engaged as technical advisors to provide insights into market trends and recommendations for project implementation. Through this team structure, SynPower strengthens collaboration among industry, academia, and research institutions, enhances its R&D capabilities in advanced technologies, and ensures that its R&D strategies align with industry development and sustainable innovation goals.

2.1.2 Development and Application of Key Technologies

■ Product Manufacturing and Sales

SynPower's principal products include AI precision vision equipment, innovative energy-saving equipment, and intelligent process integration equipment. The Company primarily procures key components, mechanical parts, and control modules for equipment assembly, system integration, functional testing, and quality verification, while also providing customized modifications and technical services based on customer requirements. In 2025, in conjunction with the relocation of the Company's headquarters, the former Longshou Street headquarters was primarily used as an office location, while the Yuhe Street plant lease was terminated. The Xinsheng Plant officially commenced operations in December 2025 as SynPower's new operational headquarters, integrating office functions, equipment assembly, system integration, testing, and shipment operations.

■ Key Product R&D Focus Areas

In response to industry trends toward higher precision, greater efficiency, and smart manufacturing, SynPower continues to deepen the R&D and application of its core technologies to provide customers with comprehensive solutions. Based on its product and technology development directions, the Company has established three core technology focus areas to guide R&D investment and product optimization, while continuously advancing technological upgrades and expanding applications. In 2025, a total of 8 product patents were granted, including 5 in Taiwan (4 related to AI machine vision equipment and 1 related to intelligent wet-process solutions), 2 in China, and 1 in Japan.

SynPower's R&D Focus Areas and Achievements, 2023–2025

R&D Product	R&D Focus and Benefits	Functions and Applications	R&D Achievements		
AI Machine Vision Equipment	Enhance manufacturing precision and quality and advance smart manufacturing	- Integrates AI-based image inspection and virtual metrology to improve defect detection rates and support effective production-line data analysis. - Applicable to quality inspection of PCBs, IC substrates, and semiconductor wafers.	2023	Patent	Dual-Arm Substrate Transport Device
			2024	Patent	- Method for Establishing an Image Defect Detection Model, Defect Image Detection Method, and Electronic Device - Polishing Pad Inspection Device and System - Substrate Transport Device and Transport Method
			2025	Patent	- Polishing Pad Inspection Device, System, and Method - Batch Positioning and Measurement System for Wafers Loaded into Wafer Carriers or Fixtures - Wafer Cassette Inspection Device and Wafer Cassette Inspection Method - Wafer Inspection Method
				Equipment	- Wafer Carrier Inspection System - Wafer CMP Polishing Pad Inspection System - High-Precision Line Width and Spacing Inspection System
Intelligent Wet-Process Solutions	Enhance process stability, reduce contamination and resource waste, and enable green manufacturing	- Uses AI to rapidly optimize process parameters and improve PCB trial-production efficiency. - Automatically monitors chemical solution concentrations to maintain stable production quality.	2023	Air Knife Structure	
			2024	- Printed Circuit Board Wet-Process Device and Method - Filter Element Backwash Recovery System	
			2025	Dual-Function Blowing and Suction Air Knife Device	
Production Intelligent Automation Integration (AVRIOT) Solutions	Improve production efficiency, reduce reliance on manpower, and optimize resource allocation	- Integrates various AVRIOT technologies (AR, VR, VIOT, VI, IoT, OT, etc.) to enable intelligent equipment management. - Provides real-time visualized decision support to improve production efficiency.	2023	- Printed Circuit Board Carrier Management System and Method - Identification System for Supporting Barcode Traceability Processes	

■ Innovative Key Energy-Saving Products

In response to global trends in sustainable development and energy efficiency improvement, SynPower continues to develop advanced equipment that combines low environmental impact with high process efficiency. The Company has introduced a range of energy-saving and intelligent products focusing on equipment energy efficiency, process optimization, and resource management. With “**environmental friendliness**” and “**process optimization**” as its operational priorities, SynPower has established three key development areas: reducing chemical consumption and improving resource efficiency, upgrading and integrating intelligent processes, and optimizing equipment to enhance energy-saving performance. Through these initiatives, the Company helps customers improve equipment energy efficiency, reduce resource consumption, and accelerate the green transformation of the semiconductor and electronics industries.

Building on its established R&D strategy and multidisciplinary R&D team, SynPower continues to invest in the development and application of innovative energy-saving and environmentally friendly technologies. In 2025, the Company successfully developed a Steam Two-Fluid Cleaning System, which utilizes innovative cleaning technology to effectively reduce chemical usage and wastewater generation during production processes, while improving cleaning efficiency and optimizing resource utilization. This achievement demonstrates tangible progress in green process technologies. Through continuous R&D innovation and technological advancement, SynPower is committed to promoting a sustainable industrial development model characterized by lower energy consumption, lower emissions, and higher efficiency.

Steam Two-Fluid Cleaning System



R&D Background

Resources Invested

Applications

Innovative Technology

Technical Benefits

Environmental Benefits

Some semiconductor cleaning processes rely heavily on chemical agents and multiple process steps. To reduce pollution and cost, SynPower developed steam two-fluid technology to improve efficiency and support sustainable manufacturing.

Budget: NT\$6 million

Manpower: 36 person-months

- Semiconductor processes:** polymer / photoresist removal, residue removal, wafer surface foreign-particle cleaning, and Au lift-off cleaning
- General industries:** removal of cutting oil and chips, post-grinding cleaning, and removal of grease / fingerprints before coating

Adopts supersonic steam-and-liquid two-fluid cleaning technology to generate a cavitation effect on the target surface, significantly enhancing cleaning performance.

- ✓ One-step removal of photoresist / polymers / foreign particles
- ✓ Process integration that reduces equipment and resource consumption
- ✓ Improved cleaning efficiency and yield stability

- Reduced chemical usage** — eliminates the need for paint strippers and organic solvents, lowering chemical procurement and storage costs
- Reduced wastewater and sludge discharge** — lowers waste treatment requirements and treatment costs
- Greener process transformation** — replaces conventional wet processes with steam

👍 Less Chemicals | Less Pollution |
Higher Efficiency | Greater Sustainability

2.2 Customer “Service Capability” and Product “Integration Capability”

In a highly competitive and rapidly changing market environment, building strong customer relationships and continuously improving product quality are essential foundations for sustainable business development. Through a systematic customer relationship management mechanism and product quality management system, SynPower continues to enhance service effectiveness and product competitiveness. The Company maintains regular communication with customers to understand business needs and market trends, and works across departments to jointly develop solutions that meet industry requirements. Based on customers’ objectives and growth needs, SynPower provides customized product portfolios and service strategies, while continuously optimizing service processes and enhancing the customer experience through ongoing interaction and feedback mechanisms. SynPower also provides professional after-sales services, with timely support and responses to customer issues, thereby effectively reducing customers’ operational risks, enhancing the benefits derived from product use, and creating long-term value for customers.

2.2.1 Organizational Structure and Management Policies

SynPower’s Sales Department, Technical Service Department, and Product Development Division serve as the core units responsible for advancing customer service and product quality improvement. Through cross-departmental integration, the Company clearly defines the responsibilities and implementation priorities of each department, gains deeper insight into the needs of different customer groups, and establishes customer relationship management mechanisms to enhance service efficiency and product competitiveness. The Company has also established comprehensive customer service and product quality management policies and complies with applicable regulatory requirements. Customer needs and quality management mechanisms are integrated throughout the Company’s operational processes to continuously improve overall service quality and product value.

SynPower’s Three Key Units for Product Optimization and Customer Service

Sales Department

- Conduct regular business meetings with customers.
- Develop an in-depth understanding of customer needs and market trends.
- Provide customers with operational and market strategy recommendations and help enhance their competitiveness.

Technical Service Department

- Organize dedicated teams by equipment model to provide customer-side equipment maintenance, troubleshooting, and technical support.
- Conduct regular customer satisfaction surveys and continuously optimize service processes based on feedback.

Product Development Division

- Responsible for market demand analysis, product planning and development, and product life-cycle management.
- Continuously improve and upgrade product functions and performance based on customer needs.

Product Quality and Service Management Policies and Overview



- Establish and implement quality control mechanisms in accordance with the ISO 9001 Quality Management System to ensure that product quality meets required standards.
- **Establish key control points** for product development and production, and conduct regular inspections to maintain stable quality.
- Incorporate **quality performance indicators (KPIs)** into employee performance evaluations to strengthen quality management awareness and participation across the organization.



- **Clearly define service procedures**, including customer request response mechanisms, timely issue handling, and responsibility allocation at key stages.
- Provide comprehensive after-sales support services, covering product installation, maintenance, and technical guidance.
- **Establish quality assurance mechanisms**, regularly review product and service quality, and continuously improve.
- **Establish the “Customer Service Management Procedures”** to clearly regulate the proper use and protection of customer data and prevent inappropriate use or disclosure to third parties.
- Establish a **customer satisfaction survey mechanism** to collect customer feedback through questionnaires or interviews, and continuously optimize and improve service quality.



- Use a **Customer Relationship Management (CRM) system** to manage customer data and improve the efficiency and accuracy of customer interactions.
- Develop **customer segmentation strategies** to provide customized services and promotional programs for different customer groups.
- Assign **dedicated customer relationship managers** to strengthen customer relationship management mechanisms.

■ Customer Satisfaction Survey Mechanism

SynPower places great importance on customer satisfaction. To continuously improve customers’ satisfaction with its products and services, the Company has established a customer satisfaction survey and quality improvement mechanism and process. Since 2022, SynPower has continuously conducted customer satisfaction surveys. By 2024, a cumulative total of **331 questionnaires** had been distributed across Taiwan and China, achieving a **100% valid response rate**. In the fourth quarter of each year, the Company prepares the annual customer satisfaction survey. After the relevant department managers confirm the appropriate level of customer respondents, the Sales Department coordinates questionnaire distribution and collection. Survey methods include on-site visits, mail, and fax to enhance the practicality and accuracy of the survey results. Following questionnaire collection, the Sales Division is responsible for statistical analysis, consolidation, and follow-up on improvement actions. Annual survey results are compiled and documented, and specific improvement measures are formulated to further strengthen customer relationship management.

■ Customer Satisfaction Survey Results

The customer satisfaction questionnaire covers three key dimensions: Sales, Customer Service, and Products. The survey evaluates areas including sales professionalism, the extent to which customer needs are met, fulfillment of commitments, technical support and responsiveness of customer service personnel, delivery accuracy, and compliance with product specifications. The survey uses a six-point rating scale, with a target threshold of 5 points to maintain a high standard of service quality. In 2025, **overall customer satisfaction reached 92.3%**.

■ Improvement Actions and Future Enhancements

To respond to customer feedback and continuously improve service quality, SynPower systematically analyzes customer satisfaction results each year and develops corresponding improvement measures. Key areas for improvement include professional technical support and service capabilities, service and issue-reporting processes, and improvement and feedback management mechanisms. Going forward, SynPower will continue to enhance its customer satisfaction survey mechanism, strengthen data analysis and the application of improvement measures, and integrate digital tools with optimized service processes to improve service efficiency and quality, further enhancing the customer experience and the Company’s competitiveness.



SynPower Customer Satisfaction Feedback Improvement Measures	
Improvement Area	Improvement Measures
Service and Reporting Process Optimization	Establish standardized service reporting procedures, clearly defining reporting mechanisms for service personnel at each stage of operations. Enhance transparency throughout the service process and improve the timeliness of information to ensure that customers can track handling progress.
Enhancing Customer Decision-Making Efficiency	To address lengthy equipment abnormality assessment processes, introduce remote diagnostics and online collaboration mechanisms, while integrating original equipment manufacturer (OEM) technical support resources to accelerate issue identification and resolution and reduce the risk of customer downtime.
Strengthening Service	Enhance the professional capabilities and service discipline of service personnel through training and codes of conduct, while establishing

Personnel Professionalism and Technical Capabilities	internal management and review mechanisms to ensure consistent service quality.
Strengthening Satisfaction Survey and Feedback Mechanisms	Conduct root-cause analysis for items with satisfaction scores below the target level and establish improvement tracking mechanisms. Regularly review customer complaint categories and recurring issues to continuously optimize service processes and product quality.
Deepening Customer Relationship Management	Increase the frequency of regular customer follow-ups and establish diversified communication channels to proactively understand customer needs and product usage, thereby continuously strengthening customer relationships and long-term collaboration.

2.2.3 Product Quality Management

■ Product Quality Management Mechanism

To ensure consistent product quality and continuously improve service quality, SynPower has established the Customer Service Management Procedures and a comprehensive quality management and customer feedback handling mechanism. When quality issues are reported by customers or proactively identified internally, the Company conducts issue analysis, implements corrective actions, and follows up on improvement progress, while strengthening communication with customers to continuously enhance product and service quality. To ensure that customer feedback is handled promptly and appropriately, SynPower has established multiple customer feedback and complaint channels, enabling customer opinions to be effectively collected and incorporated into the quality improvement process. **No formal customer** complaints were recorded from 2024 to 2025.

Customer Complaint Mechanism and Channels		
Customer Complaint Channel / Method	Customer Complaint Channel / Method	Customer Complaint Channel / Method
Contact Customer Service Personnel	Customer Service Unit	● Customers may contact customer service personnel to submit complaints during SynPower's business hours (09:00–18:00). SynPower provides multiple complaint channels, including: ● Complaint Hotline: (03) 369-0966 ext. 8001 ● Complaint Email: SP-HR@synpower.com.tw ● On-site Visit
Dedicated Customer Complaint Mailbox	Customer Service Unit	● Customers may submit complaints at any time through the dedicated customer complaint mailbox published on SynPower's official website. Customer service personnel will respond and handle complaint cases during business hours. ● Dedicated Customer Complaint Email: claim@synpower.com.tw

■ Product Quality and Safety Certification and Sustainable Value

SynPower places great importance on customer rights and sustainable business development. In the design of automation equipment and mechanical systems, the Company incorporates ergonomic principles and safety-oriented design and has **obtained certification under the SEMI S2 Environmental, Health, and Safety Guideline** for Semiconductor Manufacturing Equipment issued by Semiconductor Equipment and Materials International (SEMI). SEMI S2 is an important safety and compliance standard for the semiconductor industry, covering management requirements throughout the equipment lifecycle, including design, installation, operation, and maintenance. Its scope encompasses electrical safety, mechanical safety, ergonomics, chemical management, and radiation protection, helping ensure that equipment complies with applicable safety and regulatory requirements during production and use. By adopting the SEMI S2 standard, SynPower strengthens its product safety design and compliance management capabilities and continues to enhance product safety and reliability in use, thereby increasing customer confidence in product quality. Through stringent internal requirements for safety design and risk control, the Company also seeks to reduce potential risks arising during product use and continuously develops products that are safe, reliable, and compliant with regulatory requirements, fulfilling its responsibilities to customers, the environment, and other stakeholders.



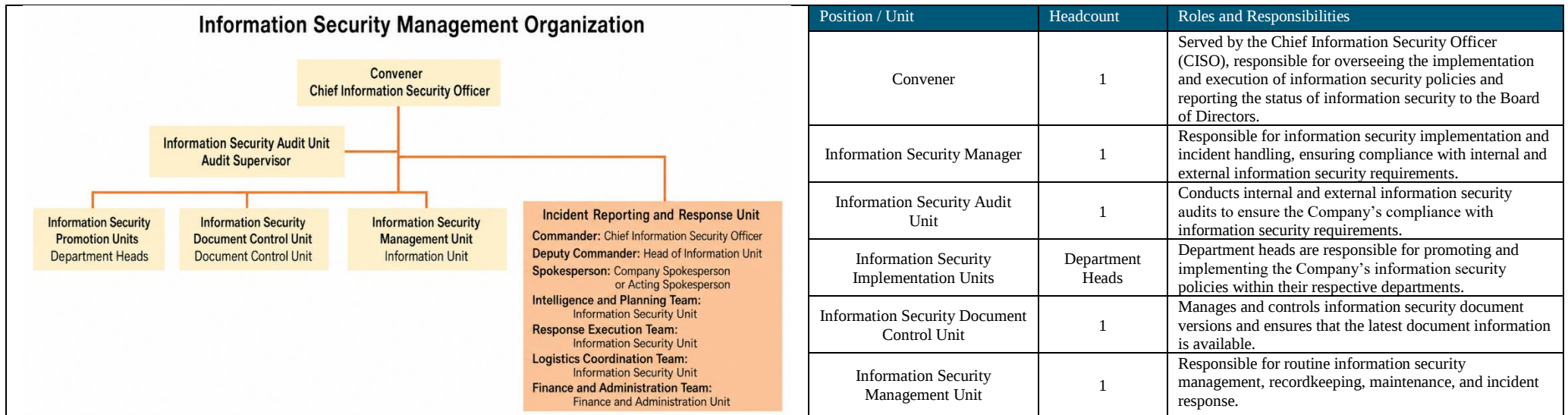
2.3 Information Security and Intellectual Property Protection

2.3.1 Information Security Management GRI 418-1

SynPower has formulated its Information Security Policy with reference to applicable government regulations and the Guidelines for Cybersecurity Control of TWSE- and TPEx-Listed Companies, with the aim of safeguarding the rights and interests of the Company, its customers, employees, and all stakeholders. To comprehensively enhance employees' information security awareness, the Company implements stringent information security controls and conducts multiple information security training programs, establishing a secure and trustworthy corporate information security environment. In 2024, dedicated information security personnel obtained the ISO 27001 Information Security Management System Lead Auditor qualification, providing a foundation for further strengthening the Company's information security management system in line with international standards.

■ Information Security Governance Structure and Responsibilities

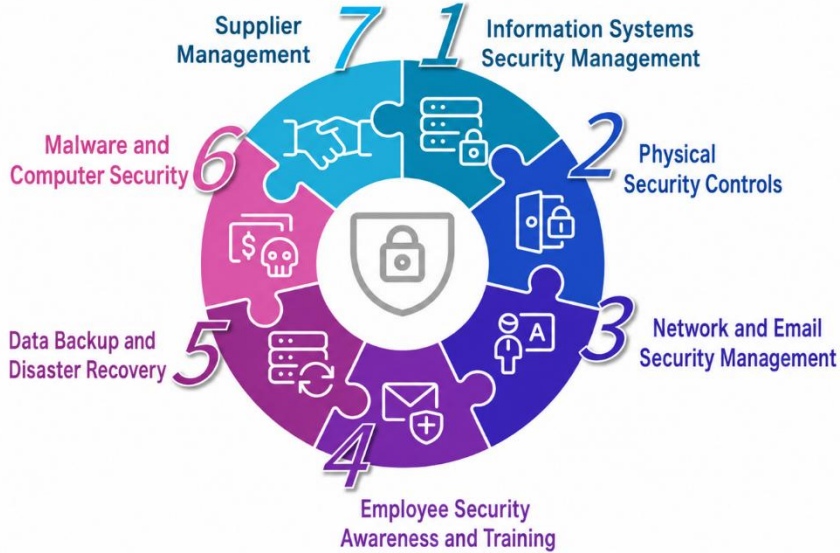
SynPower has established a dedicated Information Security Management Team, which operates under the direct authorization and oversight of the Board of Directors. The Chief Information Security Officer (CISO) serves as the convener and is responsible for reviewing and approving major information security strategies and intellectual property protection initiatives. The team comprises representatives from the information function, internal audit unit, and heads of departments responsible for implementing information security initiatives, forming a cross-functional governance structure. The Information Security Management Team reports to the Board of Directors at least once a year on the overall status of information security governance, including implementation of information security policies, risk management measures and their effectiveness, and future information security strategies. This governance mechanism enables the highest governing body to remain informed of information security risks and to provide appropriate resources and strategic guidance.



■ Information Security Management Strategy **GRI 418-1**

To achieve its information security policies and objectives, SynPower has established a comprehensive information security protection framework and management strategy covering systems, technology, employee awareness, and operational processes, thereby strengthening overall information security safeguards.

Supplier Management	Information System Security and Management
● All external data access agreements must be approved in advance by the authorized supervisor. ● Contracts shall clearly include provisions governing data protection and intellectual property rights. ● Where business needs require information to be made available to external parties, including consultants, maintenance vendors, outsourced contractors, and temporary personnel, strict access control measures shall be implemented. ● Information security reviews of suppliers and business partners are conducted periodically or as needed to ensure the overall security of the supply chain.	● Systematic control mechanisms have been established to prevent unauthorized access and ensure system and network security. Designated personnel are responsible for regularly updating and maintaining inventories of hardware and software assets. ● Vulnerability scanning and penetration testing are conducted regularly to verify the effectiveness and security of system protection measures. ● The principle of least privilege and password management rules are implemented, with access rights promptly adjusted for employees undergoing job rotation or leaving the Company. ● Development and testing environments are strictly separated from production environments to prevent cross-environment contamination, while data on decommissioned equipment is securely destroyed. ● Managed Detection and Response (MDR) systems have been installed on core business servers to provide real-time monitoring and threat response capabilities.

Malware and Computer Security ● All servers and endpoint computers are equipped with security software that is updated in real time. The latest virus-related information is also regularly communicated to employees to strengthen information security awareness. ● Downloading unauthorized software is strictly prohibited to ensure stable system operations and reduce the risk of malware infection.		Physical Security Controls ● Access controls are implemented in server rooms, and only authorized personnel are permitted entry. All personnel entering and leaving the server rooms are required to register for recordkeeping purposes. ● Detailed logs are maintained for system administration and related operations to ensure traceability. ● Comprehensive environmental monitoring and maintenance measures are implemented in server rooms to ensure equipment operates continuously under stable conditions.
Data Backup and Disaster Recovery An off-site backup mechanism has been established, and disaster recovery drills are conducted annually to ensure the effectiveness of recovery procedures. In 2025, SynPower completed an off-site backup data restoration drill to verify the completeness and effectiveness of its recovery procedures.	Employee Information Security Awareness and Training Internal Training: ● Information security awareness campaigns are conducted continuously, along with regular social engineering simulation exercises. Employees who fail to meet control targets are required to undergo additional targeted training. In 2025, a total of three simulation exercises were conducted. ● A click-through rate below 5% in social engineering simulations is set as an internal information security control indicator. ● Information security personnel and supervisors participate annually in professional information security courses or competency training. ● New employees participate quarterly in information security and intellectual property rights training and are required to complete post-training assessments to verify learning effectiveness. External Training : To further strengthen information security management capabilities, designated information security personnel have obtained ISO 27001 Information Security Management System Lead Auditor certification, supporting the further adoption of international standards and the continued enhancement of the Company's information security practices.	Network and Email Security Firewalls have been deployed, and network equipment security is regularly inspected to effectively prevent hacking and unauthorized access. Information technology personnel monitor and record network operations on a daily basis. Email accounts are also subject to encryption management and spam filtering to reduce related information security risks.

Through the above information security management mechanisms and preventive measures, no material information security incidents occurred in 2025, including data theft, leakage, loss, or privacy breaches. The Company also incurred no related penalties or losses, thereby maintaining stable and secure business operations without any adverse impacts.

■ Information Security Maintenance Resource Investment

In 2024, SynPower joined the information security alliance promoted by TWCERT/CC (Taiwan Computer Emergency Response Team / Coordination Center), namely the Taiwan CERT/CSIRT Alliance. Through this alliance, the Company continues to receive and share the latest information on cybersecurity threats and incident response resources, thereby strengthening its overall cybersecurity protection capabilities and enhancing its early warning and response capabilities for major information security incidents. In 2025, SynPower invested a total of NT\$1.55 million in information security maintenance.

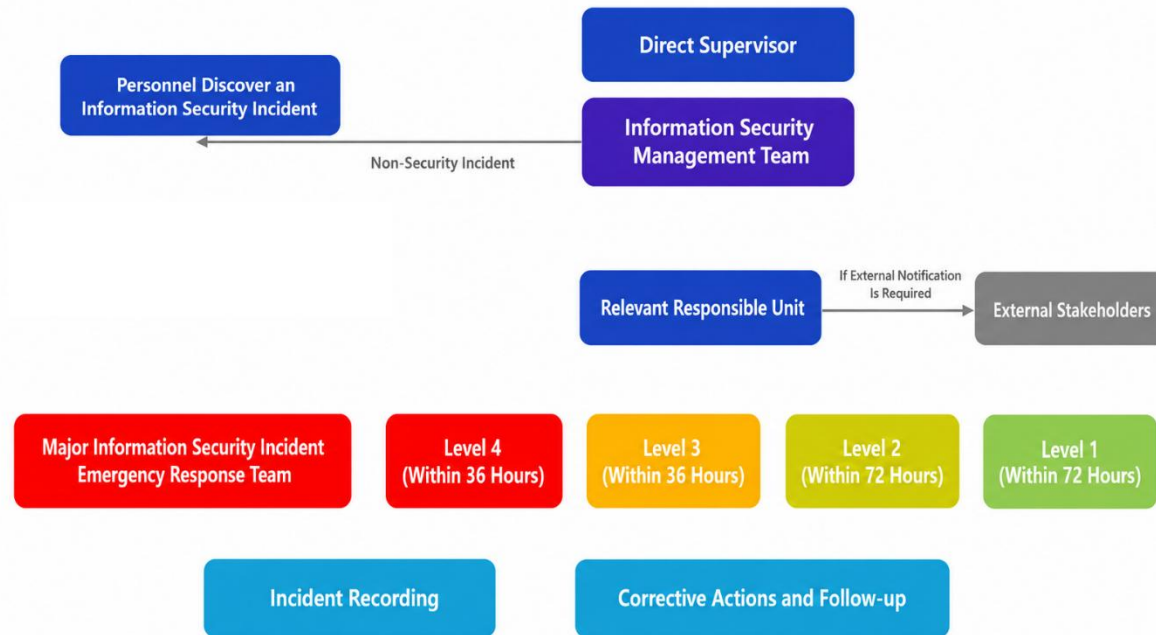
Item	Information Security Maintenance Scope / Content	2025 Investment
Information Security Protection Software	MDR Threat Detection and Response Service	NT\$1.55 million
Antivirus Software	Xcitium Protection System	
Firewall / UTM System	Headquarters and Subsidiaries	
Email Management System	Email Filtering and Audit System	
Backup System	Off-site and Cloud Backup Systems	
Virtual Machines	VM Server Computing Resources	

■ Information Security Incident Response and Reporting Procedures

SynPower has established the “Information Security Incident Response and Reporting Procedures” for internal and external information security incidents to enable prompt response, minimize potential impacts, and prevent the recurrence of similar incidents through post-incident reviews. When any employee of the Company or external business partner discovers or suspects an information security incident, the person identifying the incident shall immediately notify the Information Security Management Unit by telephone, inform his or her direct supervisor, and complete an “Information Security Incident Report Form.”

The management unit shall immediately record and preliminarily classify the incident to determine whether it constitutes an information security incident and decide the appropriate follow-up actions accordingly. If the incident is determined not to be an information security incident, such as hardware failure, the person reporting the incident will be informed. If it is confirmed to be an information security incident, the relevant supervisors will be notified based on the severity and impact of the incident for further handling. Following the resolution of each incident, the Information Security Management Unit shall maintain detailed records, analyze the root cause, and remediate identified vulnerabilities to prevent recurrence. For major incidents, a review and improvement meeting shall be convened, and corrective measures shall be developed and implemented.

Information Security Incident Severity Classification			
Incident Level	Severity Definition	Severity Definition	Severity Definition
Level 1 – Minor	Minimal impact with no disruption to normal system operations.	Within 72 hours	Types include, but are not limited to, natural disasters, server room facility failures, system abnormalities, network abnormalities, cyber intrusions, improper personnel operations, and equipment theft.
Level 2 – Moderate	Minor impact on non-core systems.	Within 72 hours	
Level 3 – Major	Disruption of important business systems or leakage of internal restricted information.	Within 36 hours	
Level 4 – Severe	Major damage to core business systems or leakage of confidential information.	Within 36 hours	



2.3.2 Personal Data Protection Policy

SynPower places great importance on the security and privacy of personal data relating to employees, customers, business partners, and other stakeholders. The Company complies with the Personal Data Protection Act and other applicable laws and regulations, and has established the “Personal Data Protection Management Procedures” to ensure the legality, legitimacy, and security of personal data collection, processing, and use. The scope of personal data protection

covers data provided by employees, customers, suppliers, visitors, and other individuals that can directly or indirectly identify a specific person. Through systematic management mechanisms, SynPower seeks to reduce the risks of personal data leakage and misuse. In addition to establishing sound management mechanisms, SynPower continues to promote internal awareness and training on personal data protection to strengthen employees' confidentiality awareness and regulatory compliance capabilities. In 2025, internal personal data protection training was provided to **34 new employees, with a total of 13.75 training hours**.

Personal Data Protection Policy	Description
Purpose	To regulate the collection, processing, and use of personal data, enhance personal data protection and management capabilities, reduce operational risks, and establish a trustworthy privacy protection environment.
Scope	Covers data that can directly or indirectly identify employees, customers, suppliers, visitors, and other individuals, including both paper-based and digital data.
Policy	In accordance with the Personal Data Protection Act and guidelines issued by competent authorities, the Company has established the "Personal Data Protection Management Procedures."
Collection Principles	Clearly inform data subjects of the purpose of collection, scope of use, retention period, and their rights, and obtain consent in accordance with applicable laws.
Processing Principles	Personal data shall only be used within the scope of specified purposes. Improper use or use for other unauthorized purposes is prohibited.

No personal data leakage incidents or internal/external abnormal incident reports occurred in 2025, demonstrating that the Company's existing personal data protection mechanisms and internal control procedures are operating effectively. In addition, SynPower conducts periodic inspections and audits related to personal data protection in accordance with its internal audit system, and continues to strengthen its data security management mechanisms to ensure the effectiveness of its personal data protection framework.

2.3.3 Intellectual Property Management

SynPower's vision is to "become the preferred provider of integrated smart manufacturing solutions for the industry," and innovative solutions and proprietary technologies are among the Company's most important core assets. To effectively manage and protect intellectual property while demonstrating respect for third-party intellectual property rights, SynPower has established the "Intellectual Property Rights Management Regulations." These regulations are intended to mitigate infringement risks and strengthen the Company's ability to protect its rights. The Legal Affairs Office serves as the dedicated management unit for intellectual property matters and works closely with the R&D and Technology Department. The Company also collaborates with external patent firms to manage patent application procedures and rights maintenance. Together, they establish clear processes for the application, maintenance, utilization, and management of intellectual property rights. Intellectual property management is also incorporated into the Company's internal audit and internal control processes, and the implementation status of intellectual property management is reported to the Board of Directors at least once a year.

Intellectual property education and training are jointly organized by the Human Resources and Legal Affairs units. In addition to providing new employees with training on intellectual property laws and regulations, the Company also conducts internal training and awareness programs on an irregular basis to strengthen

intellectual property risk management and protect the Company’s R&D achievements. SynPower’s 2025 intellectual property management achievements, including the number of patents approved and the implementation status of relevant management regulations, were reported to the Board of Directors in the annual report completed on February 5, 2026.

■ **Key Patents and Intellectual Property Portfolio**

SynPower’s patent portfolio primarily consists of invention and utility model patents, with coverage in Taiwan and Mainland China and further expansion into the Japanese and South Korean markets. As of the end of 2025, the Company had accumulated 192 granted and published patents, of which 102 remained active and valid. In 2025, a total of 8 patents were granted and published, including 5 in Taiwan, 2 in Mainland China, and 1 in Japan. The Company is committed to addressing the limitations and inefficiencies of conventional manual visual inspection and has continued to strengthen its capabilities in PCB visual inspection. In addition to distributing Visper visual inspection equipment, which holds a leading market position, SynPower has continued to integrate its proprietary patented technologies into its self-developed equipment, including the 3100, 5100, 6800, next-generation series, panel inspection machines, and wafer visual inspection systems.

Among these products, the wafer visual inspection system incorporates technologies covered by Taiwan Invention Patent No. I835284, “Substrate Transport Device and Transport Method Thereof,” Taiwan Invention Patent No. I843591, “Method for Establishing an Image Defect Detection Model, Image Defect Detection Method, and Electronic Device,” and Taiwan Utility Model Patent No. M656780, “Wafer Cassette Inspection Device.” These technologies enable comprehensive inspection coverage without blind spots, including front-side, back-side, and side inspection. The system increases throughput from approximately 200 wafers per hour for conventional equipment to 400 wafers per hour, effectively improving production capacity. In addition, the internal cleanliness level reaches Class 10, contributing to improved inspection yield. In terms of equipment stability and safety, the system has also obtained SEMI S2 certification from the Precision Machinery Research & Development Center (PMC). Going forward, SynPower plans to further pursue third-party certification of its intellectual property management system.



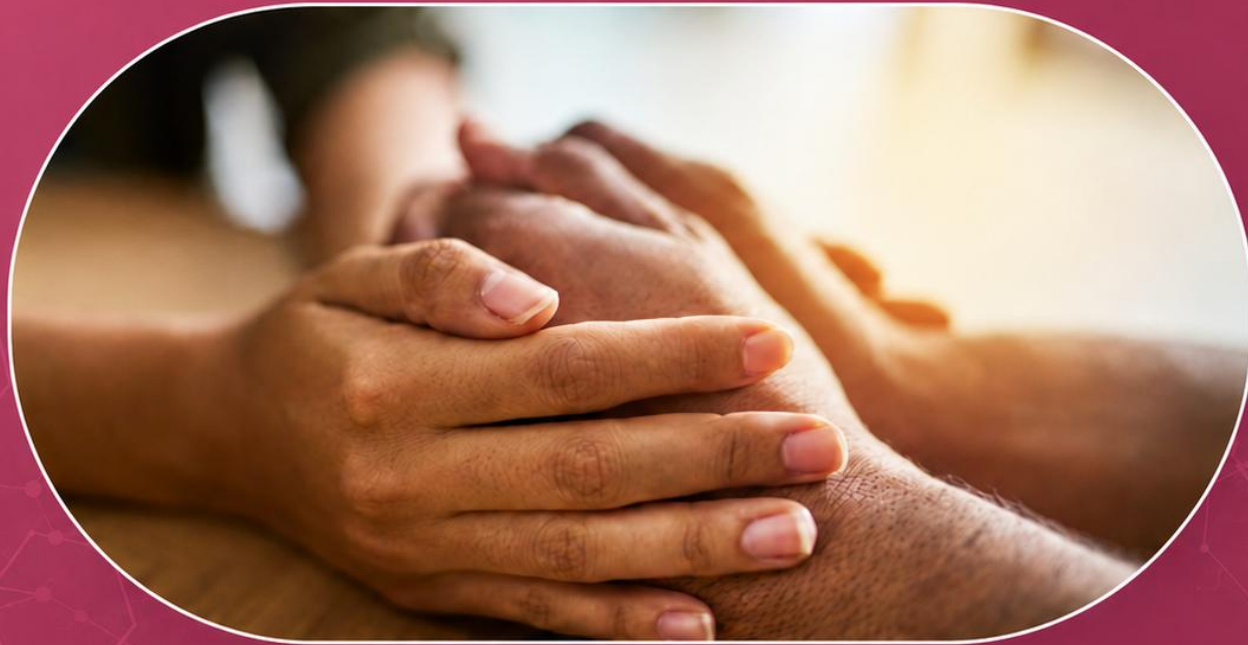
Note: Patent applications are primarily filed in Taiwan and Mainland China, with Japan and South Korea as supplementary jurisdictions.

2025 Patent Portfolio						
Patent Jurisdiction	Patent Category	Filing Date	Publication / Grant Date	Publication / Grant No.	Patent Type	Patent Title
Taiwan	Machine Vision Applications	2023/03/12	2025/12/21	TWI909367B	Invention	Wafer Cassette Inspection Device and Wafer Cassette Inspection Method
	Machine Vision Applications	2025/10/16	2025/12/11	TWM678263U	Utility Model	Batch Positioning and Measurement System for Loading Wafers into Wafer Boxes or Fixtures
	Machine Vision Applications	2025/08/13	2025/10/21	TWM676350U	Utility Model	Dual-Function Air Knife Device for Blowing and Suction

2025 Patent Portfolio

Patent Jurisdiction	Patent Category	Filing Date	Publication / Grant Date	Publication / Grant No.	Patent Type	Patent Title
	Machine Vision Applications	2023/09/28	2025/10/11	TWI900897B	Invention	Wafer Inspection Method
	Machine Vision Applications	2023/12/20	2025/03/21	TWI877961B	Invention	Polishing Pad Inspection Device, System, and Method
Japan	Machine Vision Applications	2024/04/02	2025/12/22	JP7789827B2	Invention	Polishing Pad Detection Device, System, and Method
China	Machine Vision Applications	2023/09/25	2025/07/29	CN223167452U	Utility Model	Substrate Transport Device
	Advanced Wet Process	2019/12/09	2025/03/25	CN113026076B	Invention	Water-Sealed Conductive Clamp

CH3 Employee Care



3.1 Employee Profile GRI 2-7 GRI 2-8

SynPower continues to promote diversity and inclusion by upholding the principles of gender equality, equal opportunity, and non-discrimination. The Company is committed to creating a safe, respectful, and inclusive workplace where employees, regardless of gender, age, background, or job level, can fully realize their potential. Employee data are categorized and analyzed by gender, position, employment type, and other relevant characteristics to provide stakeholders with a clear and transparent overview of the organization. As of December 31, 2025, SynPower's headquarters had a total of 124 full-time employees. By job category, there were 28 employees at the managerial level (manager and above), including 2 vice presidents or above and 2 senior executives at the division-head level or above. Based on nationality analysis of employees at the managerial level (manager and above), 100% were Taiwanese nationals.

SynPower continues to enhance female representation in middle and senior management positions through concrete measures, including establishing fair promotion mechanisms, implementing gender-friendly flexible work arrangements, and providing management training opportunities, with the aim of developing a more diverse and inclusive leadership team. SynPower's non-employee workers primarily consist of personnel from contractors and outsourced service providers who enter the Company's premises to perform contracted work. These workers are managed by their respective service providers in accordance with contractual arrangements, while SynPower is responsible for site access management and safety controls in accordance with facility regulations. Their work mainly includes support activities such as facility maintenance, cleaning, security services, equipment installation, and repair.

SynPower Employee Information Statistics						
Year	2024			2025		
Work Location	Taoyuan Operations Headquarters			Taoyuan Operations Headquarters		
Gender	Male	Female	Total	Male	Female	Total
Number of Employees	81	35	116	90	34	124
Number of Permanent Employees	81	35	116	90	34	124
Number of Temporary Employees	0	0	0	0	0	0
Number of Non-guaranteed Hours Employees	-	-	-	-	-	-
Number of Full-time Employees	81	35	116	90	34	124
Number of Part-time Employees	0	0	0	0	0	0
Notes:						
1. The number of employees is based on the number of employees in service as of the end of each reporting period, i.e., December 31 of each year.						
2. Permanent employees: Full-time or part-time employees who have entered into contracts for an indefinite period, i.e., contracts without a fixed end date.						
3. Temporary employees: Employees who have entered into fixed-term employment contracts. Such contracts expire on a specified date or upon completion of a specific task or event with a defined timeframe, such as the completion of a project or the return of the employee being temporarily replaced.						

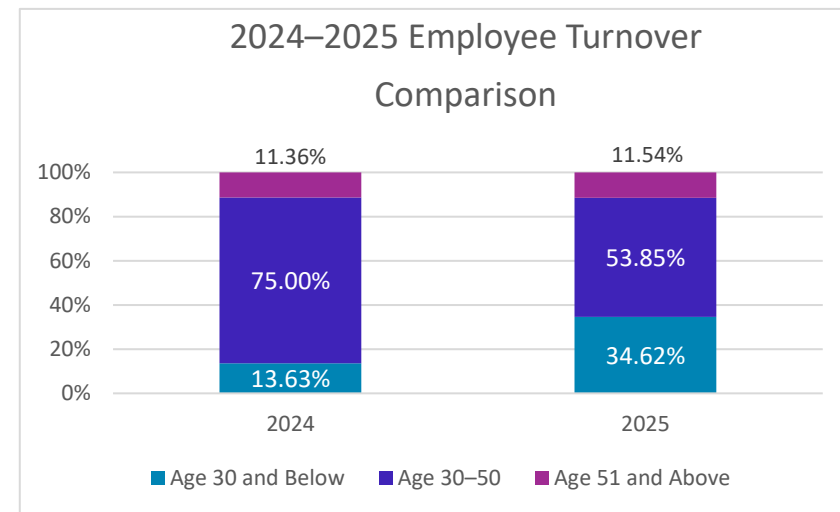
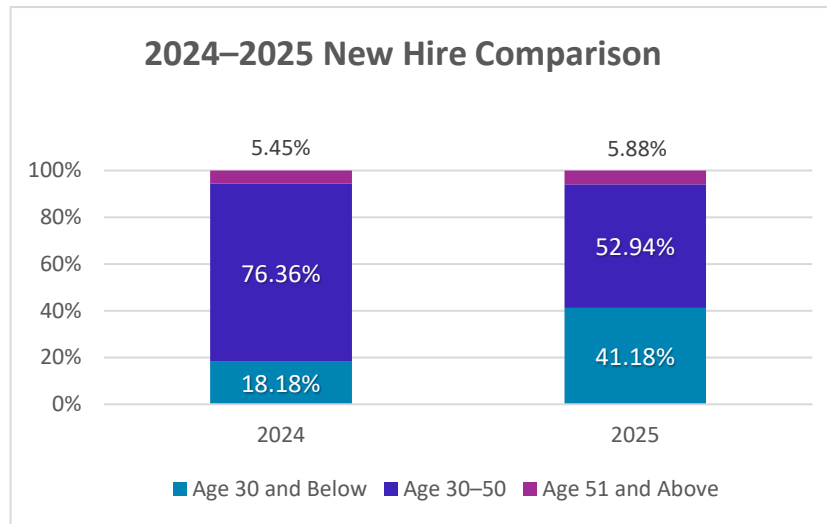
4. Non-guaranteed hours employees: Employees who are not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may be available for work depending on the Company's needs, such as employees under zero-hour contracts or on-call employees.

SynPower Employee Structure Statistics							
Category	Year	2024			2025		
	Work Location	Taoyuan Operations Headquarters			Taoyuan Operations Headquarters		
	Gender	Male	Female	Total	Male	Female	Total
Age	Under 30	13	5	18	15	6	21
	31–50	59	26	85	67	24	91
	51 and Above	9	4	13	8	4	12
Position	Executive Management (Vice President and Above)	2	0	2	2	0	2
	Senior Management (Division Head and Above)	3	1	4	1	1	2
	Management Level (Manager and Above)	16	8	24	17	7	24
	Frontline Supervisors (Section Chiefs)	10	2	12	11	1	12
	General Employees	50	24	74	59	25	84
Note:							
1. The number of employees is based on employees in service as of the end of each reporting period (December 31).							

■ New Hires and Employee Turnover GRI 401-1

To continuously enhance the quality of its human resources, SynPower actively recruits talent and strengthens its talent development mechanisms to support stable organizational growth. In 2025, the Company hired a total of 34 new employees, representing a new hire rate of 28.33%. During the same year, 26 employees left the Company, resulting in a turnover rate of 21.67%. The data indicate that SynPower continued to recruit talent in response to its growing operational needs while maintaining stable internal workforce mobility. Going forward, SynPower will continue to optimize its talent retention strategies, strengthen career development mechanisms and employee care initiatives, enhance employee engagement and organizational stability, and foster an attractive and competitive workplace environment.

SynPower New Hires and Employee Turnover Statistics for the Past Two Years							
		2024			2025		
Work Location		Taoyuan Operations Headquarters			Taoyuan Operations Headquarters		
Statistical Item	Age / Gender	Male	Female	Total	Male	Female	Total
New Hires	Under 30	6	4	10	9	5	14
	30-50	29	13	42	18	0	18
	51 and Above	3	0	3	2	0	2
	Subtotal	38	17	55	29	5	34
	New Hire Rate (%)	49.77%			28.33%		
Employee Turnover	Under 30	5	1	6	5	4	9
	30-50	25	8	33	11	3	14
	51 and Above	5	0	5	3	0	3
	Subtotal	35	9	44	19	7	26
	Turnover Rate (%)	39.82%			21.67%		
Notes:							
1. Full-time employee new hire rate = Total number of full-time employees hired during the year up to the end of the reporting period (December 31) ÷ [(number of employees at the beginning of the year + number of employees at the end of the year) / 2].							
2. Full-time employee turnover rate = Total number of full-time employees who left during the year up to the end of the reporting period (December 31) ÷ [(number of employees at the beginning of the year + number of employees at the end of the year) / 2].							



3.2 Talent Development and Benefits

■ Talent Management Strategy

SynPower regards talent as a core driver of sustainable corporate development and continues to implement systematic talent management strategies covering talent recruitment, development, performance management, employee care, and health promotion. The Company provides diverse learning resources and career development opportunities to support employees' continuous growth and professional advancement. In terms of employee benefits, SynPower has established a competitive compensation system and provides flexible work arrangements, health promotion programs, and family support measures to help employees achieve a balance between work and life, thereby fostering a stable and cohesive workplace environment.

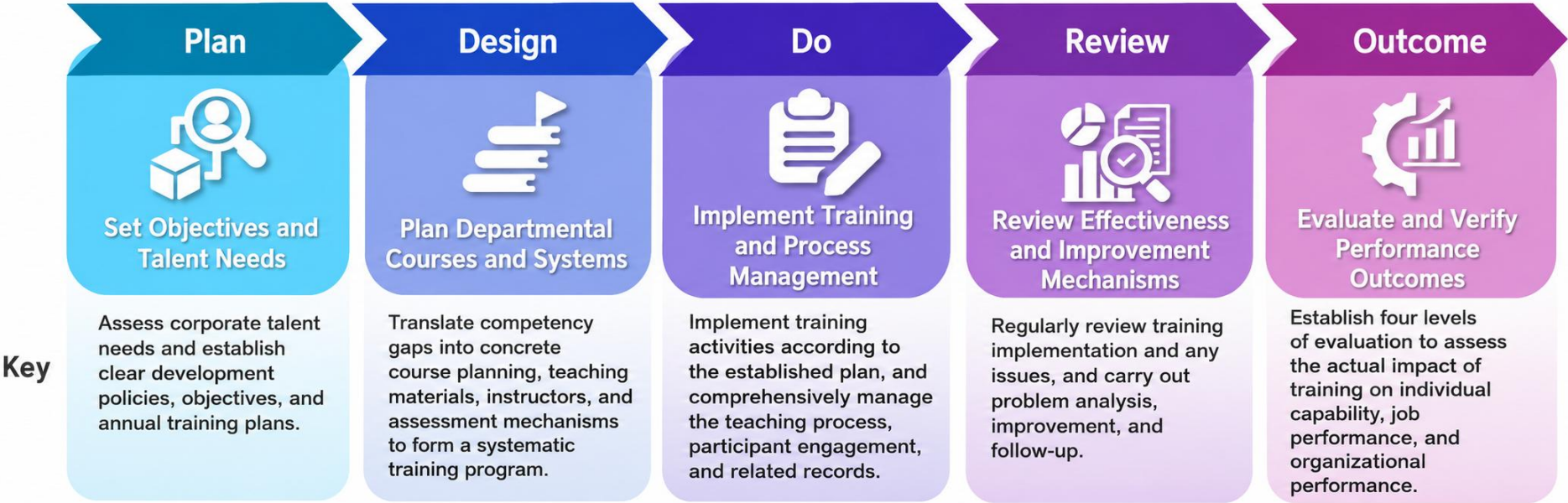
SynPower Talent Management Strategy

Talent Management and Recruitment Mechanisms	Talent Development and Capability Enhancement	Compensation and Benefits Programs	Creating a Safe and Friendly Workplace
Establishment of HR Management Systems Establish comprehensive HR rules and systems in accordance with the Labor Standards Act.	Comprehensive Internal and External Training - Establish a systematic management mechanism through the Ministry of Labor's TTQS talent management system - Use the EIP knowledge platform to provide real-time learning resources and build a diverse learning model	Career Transition and Support - Pre-retirement career planning consultation - Reemployment training - Career transition assistance and job search resources	Human Rights Policy - No child labor - Equal employment and equal pay for equal work - Diverse and open labor-management communication mechanisms
Diverse Talent Recruitment - Diverse recruitment channels (campus recruiting, industry-academia collaboration) - Recruitment platforms (104 Job Bank)	Competency Enhancement Program for Employees - Internal and external course training and continuing education subsidies - Mentorship program - Job rotation and career development plans	Market-Competitive Compensation System In compliance with relevant laws and regulations, the Company regularly reviews and adjusts its compensation structure by comprehensively considering market salary levels, job content, and internal equity principles.	Employee Health Promotion - Provide diverse benefit programs - Safeguard employees' rights to parental leave without pay
Performance Evaluation System Performance evaluations are conducted once every quarter, and management measures are implemented based on the results (e.g., training and promotion).	Specialized Job Training - Training in quality management and regulatory courses - Professional training on ISO standards - Occupational safety and health education and training - Emergency response training for disasters	Protection of Employment Rights and Interests - Regular labor-management meetings - Notification and consultation on major change events - Employee Welfare Committee	Occupational Safety and Health Management - Conduct occupational safety and health education and training - Regularly carry out occupational risk identification and assessment measures

3.2.1 Comprehensive Internal and External Training and Recruitment GRI 404-1 GRI 404-2 GRI 404-1 GRI 404-2

SynPower has established a systematic talent training and development mechanism that integrates internal and external training resources with structured management processes to enhance employees’ professional capabilities and organizational competitiveness. In 2025, the Company continued to maintain certification under the Taiwan TrainQuali System (TTQS) administered by the Workforce Development Agency, Ministry of Labor. Through the systematic process of Plan, Design, Do, Review, and Outcome, SynPower has established a comprehensive training management mechanism to ensure that training content aligns with organizational needs, continuously improve training effectiveness, and enhance the returns on human capital investment. In employee education and training, the Company provides timely learning resources through its EIP knowledge platform and combines internal training with external courses to create diverse learning channels. SynPower also invites corporate management consultants and experts from academia and industry to provide guidance, ensuring that talent development remains aligned with industry trends while broadening employees’ perspectives and career development opportunities.

In 2025, the total employee training budget was approximately NT\$1.63 million, of which approximately NT\$620,000 was allocated to external training. Internal training totaled 1,402.5 hours, with 1,223 participations, covering professional skills, management capabilities, and cross-functional collaboration to enhance employees’ overall competencies. In addition, the Company encourages employees to participate in external continuing education and professional certification programs. In 2025, a total of 64 participations were recorded in external training, amounting to 493.5 training hours, effectively strengthening employees’ professional capabilities and career development potential.



TTQS Talent Management System Implementation Process

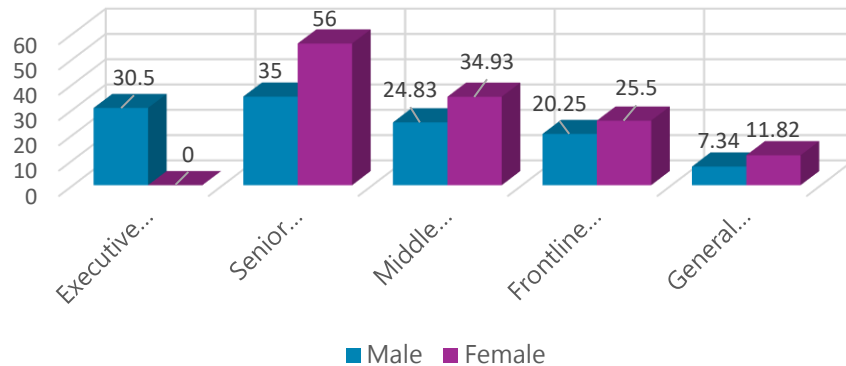
Average Training Hours by Employee Category

Year		2025		
Gender		Male	Female	Total
Training Hours (Hours)	Executive Management	30.50	-	30.50
	Senior Management	35.00	56.00	45.50
	Middle Management	24.83	34.93	29.88
	Frontline Supervisors	20.25	25.50	22.88
	General Employees	7.34	11.82	9.58
Average Training Hours per Employee (Hours)		23.58	32.06	27.35

Notes:

1. Average training hours per employee = Total training hours received by all employees during the year ÷ Total number of employees in service at the end of the reporting period.
2. Average training hours per male employee = Total training hours received by male employees during the year ÷ Total number of male employees in service at the end of the reporting period.
3. Average training hours per female employee = Total training hours received by female employees during the year ÷ Total number of female employees in service at the end of the reporting period.

2025 Training Hours by Employee Level



■ Competency Enhancement Program for Employees

SynPower has established a systematic talent development mechanism based on employees' job functions and career development stages. The program covers new employee training, professional competency development, management development, and high-potential talent development, with the aim of fostering an organizational environment that supports continuous learning and growth. Training is implemented progressively through three stages: "New Employee Training," "Professional Competency Training," and the "High-Potential Talent Development Program." The program is designed to build a solid foundation during the onboarding stage, gradually strengthen professional and practical capabilities, and provide cross-functional and team management development opportunities based on individual potential, thereby enhancing SynPower's overall talent management and development framework.

Competency Enhancement Program for Employees – Implementation Results		
Program	Description	2025 Performance
Internal Training Courses	Internal training is conducted regularly, covering professional skills, management capabilities, and cross-functional collaboration to continuously enhance employee competencies and organizational competitiveness.	A total of 1,223 participations, with 1,402.5 training hours.
External Training and Continuing Education Subsidies	Subsidies are provided for external courses, professional certifications, and degree programs to encourage continuous learning and professional development.	64 participations in external training, totaling 493.5 hours, with subsidies of approximately NT\$620,000.
Team Alignment and Cross-Functional Collaboration	To strengthen organizational communication, teamwork, and cross-functional collaboration, SynPower organized an annual team alignment camp in 2025. Through scenario-based tasks, group discussions, and team interactions, employees were encouraged to align around common goals, enhance communication, and strengthen problem-solving and teamwork capabilities.	
Mentorship Program	Senior employees or supervisors are assigned to guide new employees, helping them integrate into the organization quickly and establish a solid foundation for their roles.	A total of 22 new employees successfully completed their probationary period.
Job Rotation and Career Development Program	To promote diversified employee development, SynPower implements internal job rotation and career development mechanisms, enabling employees to gain experience across different departments and functional areas and strengthen cross-disciplinary collaboration capabilities. Career development planning also provides employees with opportunities to explore their individual development paths while enhancing the Company's flexibility in deploying internal talent and improving overall organizational effectiveness.	3 employees completed departmental rotations.

1 New Employee Training

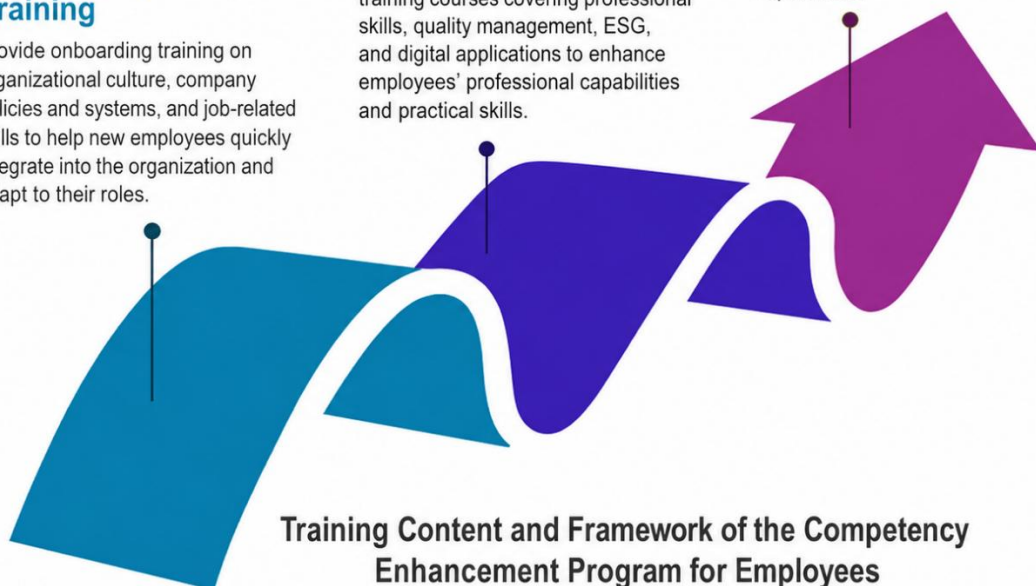
Provide onboarding training on organizational culture, company policies and systems, and job-related skills to help new employees quickly integrate into the organization and adapt to their roles.

2 Professional Skills Training

Based on departmental competency needs, plan internal and external training courses covering professional skills, quality management, ESG, and digital applications to enhance employees' professional capabilities and practical skills.

3 High-Potential Talent Development Program

For employees with strong development potential, implement departmental rotation, mentorship, and promotion development processes to cultivate future key talent and strengthen organizational succession capabilities.



2025 Annual Team Alignment Camp — Building Team Consensus and Strengthening Cross-Functional Collaboration

■ Specialized Job Training

SynPower plans dedicated training courses based on the characteristics of each position and applicable regulatory requirements. Training covers ISO quality and environmental management, occupational safety and health, and professional skills. Professional certification and corporate governance-related courses are

also arranged for personnel in designated positions to ensure compliance with relevant laws and regulations while continuously enhancing employees' professional capabilities and job competency.

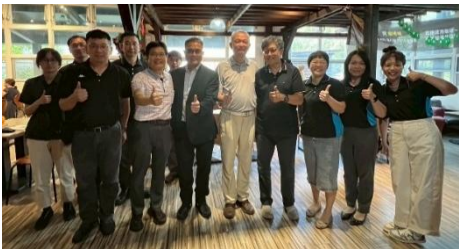
Internal Training Courses for Designated Personnel			
Designated Personnel	Training Content	Required Training Hours	Applicable Regulations / Requirements
Quality Inspection Personnel	Quality management training	At least 4 hours	Personnel Competency and Awareness Management Procedure
Calibration Personnel	Instrument calibration training	At least 4 hours	Personnel Competency and Awareness Management Procedure
ISO Internal Audit Team	ISO internal audit training	At least 4 hours	Personnel Competency and Awareness Management Procedure
Technical Personnel	Training in accordance with standard operating procedures	At least 4 hours	Personnel Competency and Awareness Management Procedure
Chief Accounting Officer	Courses on accounting, auditing, finance, financial regulations, corporate governance, professional ethics, and legal responsibilities	30 hours for newly appointed personnel, including at least 3 hours on professional ethics and legal responsibilities; 12 hours annually thereafter	Regulations Governing the Qualification Requirements and Professional Development of Chief Accounting Officers of Issuers, Securities Firms, and Securities Exchanges
Internal Auditors	Professional training courses related to internal auditing	18 hours for newly appointed personnel; 12 hours annually thereafter	Qualification Requirements and Continuing Education Requirements for Internal Auditors of Public Companies
Directors (including Independent Directors)	Corporate governance, regulatory compliance, financial reporting, sustainable development, etc.	At least 6 hours per year	Corporate Governance Roadmap
Corporate Governance Officer	Corporate governance-related courses	12 hours per year	Corporate Governance Best Practice Principles
Occupational Safety and Health Supervisor	Occupational safety and health training	42 hours of initial training; 6 hours of refresher training every 2 years	Regulations Governing Occupational Safety and Health Management
First Aid Personnel	First aid knowledge and practical training	8 hours of initial training; at least 3 hours of refresher training every 3 years	Regulations for Occupational Safety and Health Facilities
Fire Prevention Personnel	Fire safety knowledge and fire prevention training	12 hours of initial training; refresher training at least once every 3 years	Fire Services Act

To ensure training effectiveness, SynPower has established a systematic training evaluation mechanism. Employee learning outcomes are assessed through attendance records, post-training questionnaires, practical assessments, and on-site questioning. The Company also collects post-training comments and feedback to continuously evaluate the practicality and suitability of each course. These results serve as a basis for subsequent course optimization, ensuring that training

content meets actual job requirements and enhances overall training effectiveness.

■ Talent Recruitment and Development Achievements

In 2025, SynPower adopted a dual-track approach combining industry-academia collaboration with campus recruitment and partnerships with colleges and universities. These initiatives not only cultivate potential talent but also fulfill the Company's corporate social responsibility by promoting mutually beneficial development between industry and academia. At the same time, to support employment opportunities for disadvantaged groups, the Company has maintained long-term partnerships with charitable organizations and uses their handmade products as recruitment gifts, conveying the values of care and inclusion. Through these concrete actions, SynPower integrates its corporate values into the talent recruitment process and builds a warm and socially responsible corporate image.

Highlights of Talent Recruitment and Development Projects					
Industry-Academia Collaboration with Colleges and Universities			Strengthening Academic Exchange and R&D Talent Development		
Partner Institution	Objective	Implementation	Partner Institution	Objective	Implementation
Ming Chi University of Technology	SynPower values industry-academia collaboration and the development of young talent, and is committed to providing university students with practical learning and workplace experience opportunities.	In addition to visiting the Ming Chi Industry-Academia Alliance to discuss potential areas of collaboration, SynPower also provided internship opportunities for 2 students, allowing them to participate in projects and hands-on work across different departments. The program helped bridge the gap between academic learning and workplace practice while enhancing students' future employability.	Ming Chi University of Technology	Technology Strengthen connections among industry, academia, and research resources, while expanding opportunities for technical exchange and R&D talent development	In December 2025, SynPower's Software R&D Department visited Ming Chi University of Technology to exchange views on R&D issues related to wafer defect inspection. Through academic-industry interaction, the Company deepened technical discussions and explored further opportunities for industry-academia collaboration and R&D talent development.
 In September 2025, the Chairman led Company executives and employees on a visit to Ming Chi University of Technology to discuss internships, scholarship-supported students, and potential directions for industry-academia collaboration.			 In November 2025, SynPower visited the Ming Chi Industry-Academia Alliance for in-depth discussions on industry-academia collaboration.		
					

Partner Institution		
Partner / Organizer	Objective	Implementation
Yuan Ze University	Expand recruitment channels for young talent and strengthen connections with academic institutions.	SynPower participated in the Yuan Ze University 2025 Campus Recruitment Fair . Through an on-site booth, the Company introduced its business operations, job openings, and talent development opportunities, helping students understand career paths in smart manufacturing and the technology industry while expanding recruitment outreach to young talent.
Chien Hsin University of Science and Technology	Expand recruitment channels for young talent and strengthen connections with academic institutions.	SynPower participated in the university's 2025 Campus Recruitment Fair and received a certificate of appreciation, reflecting external recognition of the Company's commitment to talent development and industry-academia collaboration. 
Ming Chi University of Technology	Expand recruitment channels for young talent and strengthen connections with academic institutions.	SynPower participated in a campus recruitment event at Ming Chi University of Technology, introducing its business operations, job openings, and talent development opportunities to help students better understand career paths in smart manufacturing and the technology industry while expanding recruitment outreach.
Taiwan Printed Circuit Association (TPCA) / Industrial Development Administration, Ministry of Economic Affairs / Institute for Information Industry	Recruit outstanding international students in Taiwan and accelerate the development of talent for multinational operations and overseas plant expansion.	SynPower participated in the 2025 International Student Retention Information and Job Matching Event in Taiwan , organized by the Industrial Development Administration, Ministry of Economic Affairs, and jointly implemented by the Institute for Information Industry and TPCA. On-site interviews were conducted for key positions such as multinational engineers and management trainees, enabling direct engagement with international talent possessing bilingual and technical capabilities.
Thailand Trade and Economic Office (TTEO)	Strengthen the Southeast Asian talent network and build local management and technical capabilities for overseas operations.	SynPower participated in the 2025 Thai Students and Talent Career Fair in Taiwan , organized by the Labour Division of TTEO. Through face-to-face engagement with Thai students and overseas Chinese students, the Company promoted its international development vision and overseas assignment training system, while identifying potential talent with Chinese-Thai bilingual capabilities.

3.2.2 Career Transition and Support GRI 404-2

SynPower values employees' full career development and well-being. In addition to providing training and growth resources during employment, the Company also pays close attention to employees' support needs during career transitions. Accordingly, SynPower has established diversified career transition and support mechanisms to provide appropriate consultation and resources for employees approaching retirement or leaving the workforce for various reasons, helping them smoothly transition to the next stage of their careers.

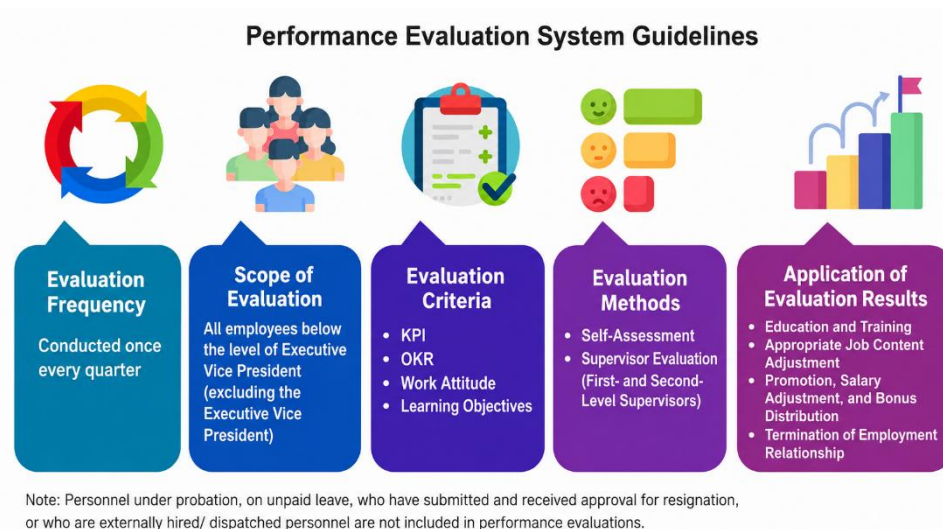
Category	Description
Pre-Retirement Career Planning Consultation	Provides individualized consultation services for employees approaching retirement to help them plan their post-retirement life and future development, facilitating a smooth career transition.
Reemployment Training	Leverages government resources and external institutions to provide information on courses related to skills enhancement, competency development, and entrepreneurship. In 2025, SynPower provided training information from government agencies such as vocational training authorities to help employees strengthen their competitiveness for reemployment.
Career Transition Assistance and Job Search Resources	Provides internal referrals and external job vacancy matching information to help departing employees transition to new positions and reduce uncertainty during career transitions.

3.2.3 Performance Evaluation and Employment Security GRI 404-3

SynPower has established a fair, transparent, and continuously improving performance management system to ensure that employees' efforts and contributions are appropriately evaluated and recognized. Through clear performance indicators and evaluation mechanisms, the Company aligns individual goals with corporate development strategies, helping employees identify their growth direction while providing an important basis for promotion, rewards, and career development. SynPower will continue to review the fairness and reasonableness of its performance management system to ensure that the evaluation mechanism meets both employee development and organizational governance needs.

■ Performance Evaluation System

In 2025, SynPower conducted four performance evaluations and distributed performance-based and year-end bonuses based on the evaluation results, ensuring the effective operation of its performance management mechanism and promoting the continuous development of both the organization and individual employees. In 2025, SynPower had a total of 124 employees, of whom 104 employees participated in performance evaluations. The remaining 20 employees were not included in the performance evaluation process because they were under probation, on unpaid leave, had submitted resignation applications, or were externally dispatched personnel.



2025 Performance Evaluation Participation								
Employee Category	Employees (A)		Employees Evaluated (B)		Employees Not Evaluated (A-B)		Evaluation Rate % (B/A)	
	Male	Female	Male	Female	Male	Female	Male	Female
Executive Management (Vice President and Above)	2	0	1	0	1	0	50%	-
Senior Management (Division Head and Above)	1	1	1	1	0	0	100%	100%
Middle Management (Manager and Above)	17	7	15	7	2	0	88.24%	100%
Frontline Supervisors (Section Chiefs)	11	1	11	1	0	0	100%	100%
General Employees	59	25	47	23	12	2	79.66%	92.00%
Total	90	34	75	32	15	2	83.33%	94.12%

Note: Evaluation rate = Number of employees actually evaluated ÷ Total number of employees in service as of the end of the 2025 reporting period.

■ Employee Compensation Management

SynPower is committed to establishing a fair, reasonable, and market-competitive compensation system to ensure that employees are appropriately rewarded for their contributions. The Company formulates its employee compensation policies and management systems in compliance with applicable local laws and regulations to safeguard employees' fundamental rights and interests. SynPower regularly reviews and adjusts its compensation structure by taking into account market salary levels, job responsibilities, and internal equity principles, thereby maintaining the competitiveness and reasonableness of its compensation system. The Company's compensation management policy applies to formally employed employees and excludes non-employee workers such as contractors and outsourced personnel. Such non-employee workers are employed and compensated by their respective service providers in accordance with contractual arrangements and their internal policies. SynPower requires its service providers, through contractual provisions and site management regulations, to comply with applicable labor laws and occupational safety and health requirements.

Ratio of Entry-Level Employee Minimum Salary to Local Statutory Minimum Wage						Unit: NT\$
Employee Category	Year	2024		2025		
	Work Location	Taoyuan Operations Headquarters		Taoyuan Operations Headquarters		
	Gender	Male	Female	Male	Female	
Employees	Minimum Salary for Entry-Level Employees (A)	27,470	30,000	28,590	32,000	
	Local Statutory Minimum Wage (B)	27,470	27,470	28,590	28,590	
	Ratio of Entry-Level Employee Minimum Salary to Local Statutory Minimum Wage (A/B)	1	1.09	1	1.12	

Note: The local minimum wage refers to the statutory monthly minimum wage announced by the government for the respective year.

2025 Gender Pay Ratio					
Job Classification		Gender	Average Base Salary	Average Remuneration	Average Compensation
Management Positions	Position				
Management Positions	Executive Management	Male	NT\$2 million (inclusive) to less than NT\$3.5 million		
		Female	-	-	-
		Ratio	-	-	-
	Senior Management	Male	NT\$1 million (inclusive) to less than NT\$2 million		
		Female	NT\$1 million (inclusive) to less than NT\$2 million		
		Ratio	0.96	0.80	0.86
	Middle Management	Male	NT\$500,000 (inclusive) to less than NT\$1 million		
		Female	NT\$500,000 (inclusive) to less than NT\$1 million		
		Ratio	1.02	1.01	1.02
	Frontline Supervisors	Male	NT\$500,000 (inclusive) to less than NT\$1 million		
		Female	NT\$500,000 (inclusive) to less than NT\$1 million		
		Ratio	1.23	0.71	0.86
Non-Management Positions	General Employees	Male	NT\$500,000 (inclusive) to less than NT\$1 million		
		Female	NT\$500,000 (inclusive) to less than NT\$1 million		
		Ratio	1.12	1.08	1.10

Note :

- Gender pay ratio = Compensation of male employees at each job level ÷ Compensation of female employees at the same job level.
- There were no female employees in Executive Management positions in 2025; therefore, the corresponding fields are shown as “-”.
- The statistical boundary primarily covers SynPower’s Taoyuan Operations Headquarters and Yuhe Street Factory, which represent the Company’s key operating locations.
- For information on the average and median salaries of full-time non-managerial employees, as well as year-on-year changes, please refer to the MOPS – Full-Time Non-Managerial Employee Salary Information section.

Note :

1. Gender pay ratio = Compensation of male employees at each job level ÷ Compensation of female employees at the same job level.
2. There were no female employees in Executive Management positions in 2025; therefore, the corresponding fields are shown as “-”.
3. The statistical boundary primarily covers SynPower’s Taoyuan Operations Headquarters and Yuhe Street Factory, which represent the Company’s key operating locations.
4. For information on the average and median salaries of full-time non-managerial employees, as well as year-on-year changes, please refer to the MOPS – Full-Time Non-Managerial Employee Salary Information section.

■ Employment Rights Protection GRI 402-1

SynPower strictly complies with the Labor Standards Act and other applicable labor laws and regulations and is committed to safeguarding employees’ employment rights and ensuring reasonable working conditions. When major operational changes may affect employee rights and interests, such as plant closures, workforce expansion, mergers and acquisitions, or workforce adjustments, the Company follows applicable legal requirements for notification and consultation to ensure employees’ rights to information and participation. In addition, SynPower has established an Employee Welfare Committee and regularly convenes labor-management meetings as key mechanisms for communication and coordination between employees and management, thereby continuously strengthening labor-management relations and organizational stability.

Labor-Management Communication Mechanisms and Channels	
Communication Mechanism	Description
Labor-Management Meetings	The Company regularly convenes labor-management meetings as the primary platform for communication and consultation between employees and management. When major operational changes involving employee rights occur, such as organizational restructuring, workforce adjustments, or major policy changes, employees will be notified in advance in accordance with applicable laws and regulations, and sufficient communication and consultation will be conducted through labor-management meetings.
Notification and Consultation for Major Changes	In the event of layoffs, organizational restructuring, relocation of operating sites, suspension of operations, or other circumstances affecting employee rights, the Company will provide the statutory advance notice period or payment in lieu of notice prior to implementation, in accordance with the Labor Standards Act and internal management requirements. Consultation will also be conducted through labor-management meetings, during which affected employees will be informed of the nature of the changes, scope of impact, effective date, and corresponding measures. Employee representatives are involved in discussions to enhance decision-making transparency. Where necessary, supporting measures such as severance payments and career transition assistance will also be provided to minimize the impact on employees.
Employee Welfare Committee	Serves as a supplementary platform for employee care and communication. During periods of organizational change, the Committee helps reflect employee needs and provides relevant welfare and support measures to strengthen employee care mechanisms.

■ Human Rights Policy **GRI 2-23**

SynPower upholds respect for human rights as a core value and follows international human rights standards, including the International Bill of Human Rights, the Ten Principles of the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. The Company is committed to safeguarding the fundamental rights of employees and stakeholders. SynPower incorporates human rights issues into its sustainability management framework, establishes human rights policies and related management mechanisms, and regularly reviews human rights risks and their potential impacts on operations to ensure a fair, equitable, and safe working environment throughout the Company's development.

Human Rights Policy	Specific Measures
Prohibition of Child Labor and Forced Labor	The Company strictly prohibits the employment of persons under the age of 16. During the recruitment and selection process, the Human Resources Department verifies applicants' ages through resumes and relevant documentation to ensure that no child labor is employed.
Equal Employment and Compensation	Compensation is provided without discrimination based on gender, sexual orientation, or other factors. The Company continues to monitor gender pay gap issues and implements the principle of equal pay for equal work.
Prevention of Workplace Harassment	To foster a harmonious and friendly workplace, SynPower adopts a zero-tolerance approach toward violence and sexual harassment and has established sexual harassment prevention measures and comprehensive grievance channels.
Reasonable Working Hours and Compensation	SynPower does not force employees to work or perform excessive overtime and provides compensation and benefits that comply with or exceed regulatory requirements, while maintaining an equitable compensation system based on equal pay for equal work.
Labor-Management	The Company has established diverse and accessible communication channels and regularly convenes four labor-management meetings each

Human Rights Policy	Specific Measures
Communication Mechanisms	year to discuss employee rights and welfare, promote harmonious labor-management relations, and foster a friendly workplace.
Healthy and Safe Workplace	To reduce and prevent occupational accidents and related risks, SynPower regularly conducts occupational safety risk assessments and provides occupational safety and health education and training for all employees.

SynPower's Human Rights Policy is available on the Company's website under Home > ESG > Employee Care.

3.2.4 Employee Well-being and Health Promotion GRI 401-2 GRI 401-3 GRI 403-3 GRI 403-6

SynPower is committed to building a comprehensive employee welfare and health support system covering healthcare, work-life balance, and incentive programs, with the aim of creating a safe, caring, and development-oriented workplace. Through diversified welfare measures and health promotion initiatives, the Company seeks to enhance employees' physical and mental well-being and job satisfaction, strengthen organizational cohesion, and support sustainable corporate development. Following the relocation to the Xinsheng Plant in 2025, SynPower introduced additional health promotion and employee welfare measures primarily at the Xinsheng Plant, including the "SynPower Wellness Activity Room" and lunchtime meal services. Going forward, the Company will continue to optimize employee health promotion facilities and services based on the planning and actual usage needs of each operating location, with the goal of creating a healthy, friendly, and supportive workplace environment.

Employee Benefits		
Employee Benefits	Description	2025 Investment / Performance
Insurance Coverage	Provides group insurance, including life insurance, accident insurance, hospitalization insurance, reimbursement-based accident medical insurance, cancer insurance, and other coverage, to strengthen employee protection during employment.	Approximately NT\$4,500 per employee per year, with a total annual investment of approximately NT\$560,000.
Compensation and Benefits	In addition to base salary, the Company provides year-end bonuses, performance bonuses, sales bonuses, an employee stock ownership trust, and stock subscription programs, as well as transportation and meal subsidies. Other benefits include wedding gifts, childbirth gifts, birthday gifts, employee travel, and family day subsidies.	Total employee welfare expenditure in 2025 was approximately NT\$34.82 million.
Childcare Benefits	Provides childcare leave and parental leave without pay.	A total of 3 employees applied for parental leave without pay in 2025.
Employee Health Care	- Provides health examinations every two years, exceeding statutory requirements, as well as on-site physician services and professional medical and health consultations. - Invites external lecturers to provide occupational health awareness training and implements worker health protection programs to help employees identify workplace health risks and strengthen health awareness.	Approximately NT\$200,000 was invested in on-site physician services, with 5 health consultation sessions provided.
Leave System	Provides annual leave, marriage leave, bereavement leave, and other statutory leave to support	adequate rest and quality of life.
Employee Activities	The Employee Welfare Committee organizes employee trips, family days, year-end parties, and departmental activities to strengthen team cohesion.	Approximately NT\$2 million was invested in 2025.
Flexible Work	Implements flexible working hours and remote work arrangements to enhance work flexibility and work-life balance.	

Employee Benefits		
Employee Benefits	Description	2025 Investment / Performance
Arrangements		
Unlimited Beverage Supply	Provides complimentary coffee and sparkling water to enhance employee workplace satisfaction.	Approximately NT\$60,000 was invested in 2025.
Employee Health Promotion	- To enhance worker health promotion and care awareness, and reduce non-occupational health risks such as prolonged sitting and unbalanced diets from eating out, SynPower planned a fitness space and lunchtime meal services following the relocation of its headquarters to the Xinsheng Plant in 2025. These measures are currently implemented primarily at the Taoyuan Operations Headquarters. - Fitness Room: Primarily available to formally employed Company employees. • Lunchtime Meal Service: Available to Company employees as well as contractors, outsourced personnel, and other non-employee workers entering the plant, in order to improve health support, meal convenience, and overall workplace well-being.	
Retirement Program	Implements a retirement pension system in accordance with the government's Labor Pension Act, with a prescribed percentage contributed monthly to employees' individual pension accounts to help ensure financial security after retirement.	More than NT\$5 million was contributed in 2025.
Employee Stock Ownership	Implements an employee stock ownership trust program, under which employee shares are held and managed by a designated trust institution, providing employees with opportunities for long-term returns and strengthening alignment between employees and the Company's development.	In 2025, 62 employees participated in the employee stock ownership trust. Total employee contributions and Company contributions amounted to approximately NT\$399,000.
Note: Employee benefit programs and health promotion measures currently apply primarily to formally employed Company employees and generally do not include contractors, outsourced personnel, or other non-employee workers. Compensation, benefits, and healthcare for non-employee workers are managed by their respective service providers in accordance with contractual arrangements and internal policies. SynPower ensures the safety of non-employee workers during on-site operations through site access management, safety briefings, and operational risk controls. Going forward, the Company will progressively strengthen site safety management and health risk communication mechanisms for non-employee workers.		



2025 Xi'an Employee Trip and Team-Building Activity



■ Parental Leave Without Pay GRI 401-3

SynPower values employees' family needs and provides a comprehensive parental leave without pay system to help eligible employees balance childcare responsibilities with career development, thereby promoting work-life balance. In 2025, the Company completed the statistical review and management of employees eligible for parental leave without pay and continued to optimize related support mechanisms.

Parental Leave Without Pay Statistics for the Past Two Years						
Item	2024			2025		
	Male	Female	Total	Male	Female	Total
Employees Eligible to Apply for Parental Leave Without Pay in the Year (A)	9	1	10	4	2	6
Employees Who Actually Applied for Parental Leave Without Pay in the Year (B)	0	1	1	3	0	3
Employees Expected to Return to Work from Parental Leave During the Year (C)	0	0	0	0	0	0
Employees Who Actually Returned to Work from Parental Leave During the Year (D)	0	0	0	0	0	0
Employees Who Returned to Work from Parental Leave in the Previous Year (E)	0	0	0	0	0	0
Employees Who Remained Employed for at Least One Year After Returning from Parental Leave in the Previous Year (F)	0	0	0	0	0	0

Parental Leave Without Pay Statistics for the Past Two Years

Item	2024			2025		
	Male	Female	Total	Male	Female	Total
Application Rate (B/A × 100%)	0%	100%	100%	75%	0%	50%
Return-to-Work Rate (D/C × 100%)	-	-	-	0%	0%	0%
Retention Rate (F/E × 100%)	-	-	-	-	-	-

Notes:

1. Employees eligible to apply for parental leave without pay during the year: Employees with children under the age of three.
2. Employees expected to return to work from parental leave during the year: Employees whose parental leave was scheduled to end and who were expected to return to work during the year, excluding employees who continuously extended their parental leave during the same year.
3. Employees who actually returned to work from parental leave during the year: Employees who were expected to return during the year, including those who returned earlier than scheduled.
4. Retention rate: The percentage of employees who remained employed for at least one year after returning from parental leave without pay.

■ Employee Communication Channels GRI 403-4

To strengthen communication with employees and ensure that employee opinions and needs can be promptly reflected and addressed, SynPower currently convenes labor-management meetings once every quarter. In 2025, a total of 4 labor-management meetings were held. Through employee representatives at these meetings, employees participate in communication and decision-making on matters related to employee rights, welfare measures, the workplace environment, and occupational safety and health. The Human Resources Department also communicates policies through internal announcements, email, and the EIP system. For non-employees, including contractors, outsourced service providers, and suppliers, two-way communication is carried out through contractual requirements, site access management, safety briefings, and pre-work communication to ensure that they understand site operating requirements and safety precautions. SynPower continues to promote effective issue resolution and stable organizational development through two-way labor-management communication and consultation mechanisms. Going forward, the Company will continue to optimize employee communication mechanisms and strengthen mutual trust and organizational cohesion.

SynPower Labor-Management Communication Management Mechanisms

Target Group	Communication Mechanism	Management Approach
Employees	Labor-Management Meetings	Convened at least once per quarter, with a total of 4 meetings held during the year. Employee and management representatives are elected in accordance with applicable regulations to engage in in-depth discussions and joint decision-making on labor conditions, welfare improvements, and the workplace environment, thereby ensuring substantive protection of employee rights.
	Monthly Management Meetings	Monthly management meetings are held once per month. Senior management communicates the Company's operating performance, business objectives, and major decisions to all employees to ensure transparent and synchronized information sharing and support participatory management.
	Information Announcements	Company policy changes, training information, and administrative notices are communicated promptly through physical bulletin boards and internal information platforms to ensure timely information dissemination.

SynPower Labor-Management Communication Management Mechanisms		
Target Group	Communication Mechanism	Management Approach
	Internal Grievance Mechanism	Dedicated grievance telephone and email channels are available for employees to report sexual harassment, bullying, unlawful infringement, and other workplace concerns. The Human Resources Department receives complaints and initiates confidential investigation procedures. Upon case closure, feedback is provided through interviews or written communication, and any form of retaliation is strictly prohibited.

SynPower 2025 Labor-Management Communication and Engagement Performance		
Item	Communication Channels	2025 Performance
Regular Meetings and Information Disclosure	● Labor-management meeting once per quarter ● Monthly management meeting once per month ● Performance evaluation meeting once per quarter ● Irregular announcements and communication by the Employee Welfare Committee	4 labor-management meetings were held in 2025. 2. Company operating performance was communicated at monthly all-hands meetings throughout 2025. 3. 4 performance evaluation meetings were conducted in 2025. 4. The Employee Welfare Committee organized 2 activities, including the year-end party and employee trip.
Education, Training, and Health Care	● New employee training conducted as needed ● Professional and management courses conducted as needed ● Health examinations and health consultations twice a year	1. Annual education and training totaled 465.5 hours, with 1,287 participations. 2. A Worker Health Protection Program was implemented, providing health consultation services to 5 participants.
Feedback and Internal Communication	Internal documents, email, and bulletin boards	0 internal grievance cases were received in 2025. 2. Regulatory and policy awareness topics covered ethical corporate management, prevention of insider trading, prevention of unlawful workplace infringement, personal data protection, gender equality in employment, workplace violence prevention, and prevention of sexual harassment, stalking, and bullying. Related information was communicated through email and internal announcements.

3.3 Occupational Safety and Health GRI 403-1 GRI 403-5 GRI 403-8

■ Occupational Safety and Health Management Strategy

SynPower is committed to creating a safe and healthy working environment that complies with occupational health standards. The Company complies with the Occupational Safety and Health Act and follows the principles of the ISO 45001:2018 Occupational Health and Safety Management System in implementing its safety management measures. Regular occupational safety and health training is provided to all full-time employees to ensure that employees work in a safe environment. In 2025, no major occupational accidents or general occupational injuries occurred. Going forward, SynPower will continue to enhance its occupational safety and health management system, pursue third-party certification of its occupational health and safety management system, and strengthen management effectiveness through the PDCA (Plan-Do-Check-Act) cycle. The Company also plans to progressively extend safety management practices to its supply chain and work with business partners to improve workplace safety standards. The Xinsheng Plant was completed and put into operation by the end of 2025. A fire early-warning system was incorporated during the design stage, with an investment of approximately NT\$8.5 million, to strengthen fire protection

capabilities and enhance overall workplace safety and risk management.

SynPower also places importance on occupational safety and health management among its supply chain partners and adopts systematic management measures to ensure that cooperation complies with relevant regulations and safety standards. Occupational safety and health requirements are clearly stipulated during the contract signing stage to ensure that work is performed in accordance with applicable requirements. For operations involving potential risks, the Company requires appropriate insurance coverage for related products and personnel to reduce occupational accident risks. Going forward, SynPower will continue to strengthen supply chain occupational safety management and plans to promote related training and guidance mechanisms to enhance suppliers’ safety awareness and compliance with operating requirements, thereby improving overall safety management standards.

■ Occupational Safety and Health Training

SynPower continues to invest in occupational safety and health education and training. Course content covers basic occupational safety and health, first aid training, and emergency response drills to strengthen employees’ ability to identify and respond to workplace risks. In addition to training, the Company has established diversified safety communication mechanisms through online and offline suggestion boxes, bulletin boards, and internal information platforms. These channels ensure that employees can promptly access safety information and provide feedback, thereby promoting two-way communication between management and employees.

SynPower 2025 Occupational Safety and Health Training		
Training Type	Fire Safety Drills	External Occupational Safety and Health Training
Training Content and Results	In 2025, SynPower conducted 2 fire drills, totaling 4 hours, with 190 participations from headquarters office personnel and plant workers. Through simulated fire scenarios, employees strengthened their ability to operate firefighting equipment and follow emergency evacuation procedures.	Employees participated in first aid training, totaling 16 hours, to strengthen initial emergency response capabilities, basic life support skills, and casualty handling, thereby improving the Company’s ability to respond promptly to workplace emergencies.

■ Occupational Accident and Health Risk Management and Prevention GRI 403-2 GRI 403-3 GRI 403-7

SynPower continuously conducts workplace hazard identification and risk assessment through on-site inspections, investigations of accidents and abnormal incidents, and daily communication and feedback mechanisms with employees to identify potential risks in the workplace. The Company refers to the five major categories of the Ministry of Labor’s Occupational Disease Reference Guidelines and considers industry characteristics when analyzing occupational accident risks. Potential hazards are categorized into psychosocial, physical, chemical, biological, and ergonomic factors. The scope of assessment covers employees as well as non-employee workers, such as contractors and outsourced personnel, who perform work at workplaces under SynPower’s control. SynPower will continue to establish a systematic occupational health risk assessment and management mechanism. For identified hazards, the Company evaluates both severity and likelihood of occurrence as the basis for subsequent risk control and improvement measures, with the aim of reducing the likelihood of occupational accidents and occupational diseases.

Risk Assessment of Five Major Occupational Health Hazard Factors					
Hazard Factor	Psychosocial	Physical	Chemical	Biological	Ergonomic
Description	Long working hours, work-related stress	Abnormal temperatures, ionizing radiation, etc.	Dust, organic solvents, strong acids and alkalis, etc.	Microorganisms, infectious diseases, etc.	Prolonged muscular loading, etc.
Industry-Specific Characteristics	Project delivery pressure, customer service schedule pressure, prolonged computer work	Equipment assembly, electrical equipment operation, material handling, and collision risks during on-site installation	Exposure to cleaning agents, alcohol, lubricants, flux, and chemicals at customer sites	Risks related to infectious diseases and contact in office and customer-site environments	Prolonged computer work, repetitive assembly, material handling, and prolonged standing

Occupational Hazard Risk Identification Results				
Risk Issue	Affected Personnel	Potential Impact	Preventive / Mitigation Measures	Planned Implementation / Performance
Physical Hazards (Equipment Operation and Material Handling)	- Equipment assembly, testing, installation, and maintenance personnel - Warehouse and material handling personnel	During equipment handling, assembly, calibration, and on-site customer service, injuries may occur due to entanglement, collision, falls, electric shock, or improper use of tools.	Conduct pre-operation safety inspections, regularly maintain tools and equipment, implement electrical safety management, use material handling aids, and provide on-site safety awareness training to reduce operational risks.	Continue conducting safety reviews of equipment and the working environment, strengthen personnel safety awareness, and reduce occupational accident risks related to equipment operation and material handling.
Ergonomic Hazards (Improper Posture and Fatigue)	- Office personnel - Equipment assembly personnel - Warehouse and material handling personnel - Field service personnel	Prolonged computer work, repetitive assembly, material handling, prolonged standing, or bending may cause discomfort in the neck, shoulders, lower back, and musculoskeletal system.	Optimize workstation configurations and workflow, promote proper lifting and working postures, and reduce injuries caused by repetitive movements and improper posture through training, appropriate rest periods, and job rotation.	Continue promoting ergonomic hazard prevention and workplace improvements to reduce the risks of musculoskeletal discomfort and accumulated fatigue, while improving employee comfort and safety.

CH₄ Environmental Protection



Against the backdrop of intensifying global climate change, biodiversity loss, and resource consumption, corporate operating models are facing unprecedented challenges and growing demands for transformation. SynPower recognizes that environmental protection is not only a reflection of corporate social responsibility, but also a critical factor in long-term competitiveness and sustainable development. Therefore, while actively pursuing business growth, the Company strives to minimize the potential environmental impacts arising from its operations and continues to seek more resilient and sustainable solutions. Following the official relocation to the Xinsheng Plant in Zhongli at the end of 2025, SynPower further advanced its vision of green operations. The new facility extensively adopts energy-efficient equipment bearing energy-saving labels to reduce energy demand and integrates a smart energy management system to support internal carbon reduction initiatives and minimize unnecessary energy consumption. In terms of carbon management, SynPower continues to build on the foundation established in 2024 by conducting greenhouse gas inventories in accordance with ISO 14064-1:2018, comprehensively identifying and assessing key operational emission hotspots. These efforts provide a scientific basis for establishing specific future carbon reduction targets, supporting SynPower’s transition toward a low-carbon future and strengthening its tangible sustainability impact.

4.1 Environmental Management and Climate Action GRI 201-2

Amid the global transition toward climate action and decarbonization, SynPower actively supports the goals of the Paris Agreement and seeks to align with international sustainability standards to strengthen organizational resilience. Recognizing the profound impacts that climate-related issues may have on the business environment, SynPower has referred to the framework of the Task Force on Climate-related Financial Disclosures (TCFD) since 2024. Through the four pillars of Governance, Strategy, Risk Management, and Metrics and Targets, the Company systematically identifies and assesses the potential financial impacts of climate-related risks and opportunities on its operations. By establishing a comprehensive climate governance mechanism and management strategy, SynPower integrates environmental change considerations into long-term business decision-making, implements a responsible low-carbon transition pathway, and continues to strengthen its green competitive advantages.

SynPower TCFD Framework Implementation Measures		
Governance	- Establishment and Responsibilities of the Sustainability Task Force SynPower formally established the Corporate Sustainability Promotion Task Force in Q4 2022 as the central coordination body for implementing the Company’s sustainability policies. The Task Force is responsible for coordinating key issues including ESG strategy, greenhouse gas management, and climate change response. Through cross-functional collaboration, it develops specific risk assessment and mitigation measures to ensure that sustainability policies are translated into concrete operational actions. - Governance and Oversight Mechanism To strengthen the oversight function of the highest governance body, the Corporate Sustainability Promotion Task Force regularly reports to the Board of Directors on ESG implementation performance, greenhouse gas inventory progress, and climate-related financial impacts. In 2025, SynPower further institutionalized its governance practices by presenting dedicated reports at quarterly Board meetings, enabling the Board to stay informed of developments in environmental issues and provide strategic guidance. This mechanism helps enhance the quality of governance decisions and strengthens the Company’s ability to manage non-financial risks.	
Strategy	SynPower has begun assessing the potential impacts of climate change on its operations and is actively developing a systematic climate risk identification and assessment process to identify potential risks and opportunities. Going forward, the Company will gradually introduce more advanced climate-related	Transition Risks SynPower closely monitors challenges associated with the low-carbon transition, primarily including changes in the energy structure, such as the cost of introducing renewable energy, as well as regulatory compliance pressures. These include alignment with the Financial Supervisory Commission’s requirements for greenhouse gas inventory, assurance, and annual report disclosure. Although these measures may increase operating and administrative compliance costs in the short term, they also encourage the Company to move

SynPower TCFD Framework Implementation Measures

	scenarios and assessment models to analyze the potential impacts and opportunities of climate change on its assets and supply chain, and develop specific short-, medium-, and long-term response measures to strengthen organizational resilience under climate-related challenges.	toward a more competitive low-carbon business model. Physical Risks SynPower continues to strengthen risk prevention against potential physical damage caused by climate-related disasters, such as building damage, equipment disruption, and threats to personnel safety arising from heavy rainfall or extreme weather. Such risks may not only lead to business interruptions and higher maintenance costs, but may also increase energy demand, thereby affecting the Company's financial stability and operational efficiency. Transition Risks SynPower closely monitors challenges associated with the low-carbon transition, primarily including changes in the energy structure, such as the cost of introducing renewable energy, as well as regulatory compliance pressures. These include alignment with the Financial Supervisory Commission's requirements for greenhouse gas inventory, assurance, and annual report disclosure. Although these measures may increase operating and administrative compliance costs in the short term, they also encourage the Company to move toward a more competitive low-carbon business model. Physical Risks SynPower continues to strengthen risk prevention against potential physical damage caused by climate-related disasters, such as building damage, equipment disruption, and threats to personnel safety arising from heavy rainfall or extreme weather. Such risks may not only lead to business interruptions and higher maintenance costs, but may also increase energy demand, thereby affecting the Company's financial stability and operational efficiency.
Risk Management	SynPower incorporates the potential impacts of climate change into its long-term business strategy and dynamically assesses their material impacts on the Company's financial position and operations. The Corporate Sustainability Promotion Task Force is responsible for ongoing monitoring of climate risk management and implementation and regularly reports to the Board of Directors to ensure that the governance body has an accurate understanding of climate-related issues and can maintain consistency in decision-making and effective oversight. Going forward, SynPower plans to gradually establish a systematic climate risk management process, including identification of transition and physical risks, risk assessment based on likelihood and impact, planning of response measures, and regular monitoring and review.	
Metrics and Targets	In 2025, SynPower continued to conduct greenhouse gas inventories. Following the official relocation to the Xinsheng Plant in December 2025, and during the transitional period in which the operating environment and equipment configuration were comprehensively optimized, the Company is actively evaluating the use of new-plant data as a baseline and the introduction of carbon emissions intensity as a core key performance indicator (KPI). SynPower expects to formally establish and implement a comprehensive indicator system in 2027, using scientific data to accurately measure and drive environmental performance and fulfill its commitment to sustainable development.	

4.1.1 Environmental Performance Targets and Sustainability Planning

To advance SynPower's low-carbon operations and improve resource-use efficiency, the Company has established regular monitoring, data tracking, and rolling improvement mechanisms for energy, water resources, waste recycling, and waste management. SynPower continuously evaluates reduction performance and adjusts its management strategies as well as short-, medium-, and long-term quantitative targets based on actual operating conditions, ensuring that environmental performance management remains scientific and sustainable. Following the official commencement of operations at the Xinsheng Operations Headquarters at the end of 2025, and considering the significant changes in the Company's organizational boundary and operating model, as well as the need to establish a full-year baseline for energy and resource consumption at the Xinsheng Plant, SynPower has reset the baseline year for environmental management performance to 2026.

This includes greenhouse gas inventories, carbon reduction, water and energy conservation, and waste management, and will serve as the basis for subsequent improvements in energy and resource efficiency and management performance. Going forward, SynPower will further systematize the management of energy efficiency and carbon emissions, extend its management mechanisms across all environmental performance indicators, and progressively strengthen reduction efforts and sustainability management capabilities in each area of environmental management.

Environmental Management Measures and Performance Targets				
Environmental Performance Baseline Year	2026 is established as the baseline and base year for future reduction strategies and targets			
Management Area	Climate Change Mitigation and Adaptation	Energy Management	Water Resource Management	Waste Management
2025 Management Measures	● Climate Risk Adaptation: During the construction of the Xinsheng Operations Headquarters in 2025, given its proximity to Laojie River, the site was elevated by 2 meters and waterproof floodgates were installed outside the basement to reduce risks associated with extreme rainfall and flood-control lines, thereby strengthening climate resilience.	● Lighting System Replacement: Office lighting was fully replaced with T5 and T8 energy-efficient lamps. ● Smart Sensing and Automated Control: Smart lighting sensors were partially introduced in the plant, integrating daylight sensing and timer functions to reduce energy consumption. ● Renewable Energy Installation: A 284.2 kWp solar power generation system was installed on the rooftop of the Xinsheng Operations Headquarters to increase the share of self-generated green electricity.	● Water-Saving Certified Equipment: Water-saving toilets and urinals carrying water efficiency labels have been fully installed at the Taoyuan Operations Headquarters, including the new plant. ● Water-saving devices have also been installed on faucets to effectively manage water consumption. Rainwater Harvesting and Reuse: The Xinsheng Operations Headquarters incorporates green building design and features a rainwater harvesting system for garden and plant irrigation, improving water-use efficiency.	● 100% of Waste Handled by Qualified Contractors: The Company strictly complies with the Waste Disposal Act and entrusts qualified third-party contractors with proper waste collection and disposal. ● Reuse of Packaging Materials: A “supplier take-back” and “internal reuse” mechanism has been established for cartons and wooden pallets generated during equipment assembly and disassembly, supporting circular resource use.
2025 Performance	● The Xinsheng Operations Headquarters officially commenced operations in December 2025, with flood adaptation measures including site elevation and	● Electricity consumption was reduced by approximately 25%.	● Water-saving toilets are estimated to reduce water demand by approximately 50%; total water consumption in 2025 decreased by approximately	● General industrial waste totaled 6.22 metric tons, with 100% removed from the site and directly handled by qualified contractors in accordance with regulations.

	waterproof floodgates completed.		14% compared with 2024.	
Future Measures and Expected Outcomes (2026–2030)	● Disaster Prevention Management: Continue to inspect and maintain flood-control facilities, including the elevated site and waterproof floodgates, to strengthen preparedness for extreme rainfall and flooding risks. ● Strengthen Climate Adaptation and Mitigation Measures: Regularly review and adjust relevant adaptation measures based on changes in the surrounding environment and climate risks at operating sites, reducing actual and potential impacts of climate-related disasters on operations and assets.	● Self-Generation and Self-Consumption of Renewable Energy: Continue to improve actual solar power generation, self-consumption of green electricity, and associated carbon reduction benefits to increase renewable energy use. Energy-Efficient Equipment Replacement: Continue to evaluate the operating benefits of LED lighting, variable-frequency chilled water systems, and high-efficiency water circulation pumps to improve energy efficiency.	● Tracking Water-Saving Performance: Continue to monitor and review the actual water-saving benefits of water-efficient equipment and rainwater harvesting systems to improve water-use efficiency. Water-Saving Target: Continue to promote water conservation management and strive to achieve at least 1% water savings annually.	● Source Reduction Measures: Promote digital office practices, packaging reduction and reuse, and employee plastic-reduction initiatives to implement source reduction across office, production, and daily-life activities. Waste Management: Evaluate the feasibility of waste sorting, recycling, and reuse, and gradually improve resource circulation efficiency.

4.2 Climate Change Mitigation and Adaptation

4.2.1 Greenhouse Gas Management Strategy

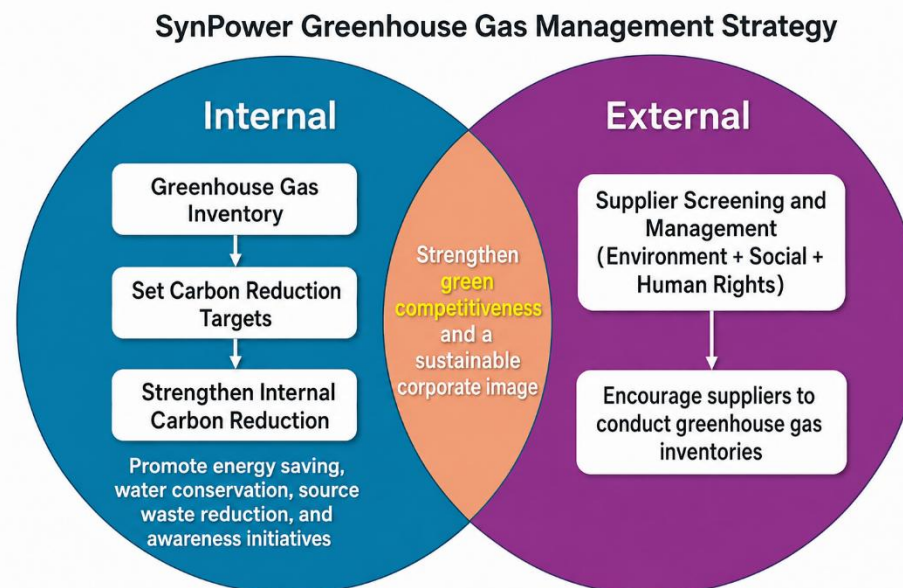
In response to the global trend toward net-zero emissions, SynPower continues to strengthen its internal carbon management and emission reduction mechanisms. Through measures such as reducing energy consumption, conserving water resources, and promoting waste recycling and reuse, the Company seeks to reduce carbon emissions generated from its operations. In addition to continuously enhancing its internal greenhouse gas inventory mechanism and accurately tracking emissions across different scopes, SynPower periodically reviews and adjusts its carbon reduction strategies and targets. The Company is also progressively extending carbon management to its supply chain by incorporating environmental, social, and human rights impact assessment principles into the selection of suppliers and business partners, thereby strengthening the sustainability and resilience of its value chain and reinforcing its green core competitiveness.

Following the relocation of SynPower's Taoyuan Operations Headquarters to the Xinsheng Plant in December 2025, the Company's organizational boundary and energy consumption structure changed significantly. Based on the principles of data consistency and scientific management, SynPower has formally designated 2026 as its greenhouse gas inventory base year, representing the first full year of operations at the new facility. Going forward, SynPower will use operating data from the new plant as the basis for gradually establishing key performance indicators (KPIs), such as carbon emissions intensity, while continuing to optimize energy efficiency and its operating structure in pursuit of low-carbon operations and sustainable development.

■ Greenhouse Gas Inventory and Emissions Structure Analysis

In 2024, SynPower formally initiated its organizational greenhouse gas inventory in accordance with ISO 14064-1:2018. In 2025, the Company further strengthened its carbon management mechanism by incorporating inventory data for Category 4 upstream indirect emissions from purchased goods. Through the inventory process, SynPower systematically identifies emission sources and operational emission hotspots, providing an important basis for subsequent carbon reduction strategies and performance management.

In 2025, annual greenhouse gas emissions from SynPower's headquarters amounted to 108.49 metric tons of CO₂ equivalent (tCO₂e), while emissions from the Yuhe Street Factory amounted to 38.89 tCO₂e, resulting in total emissions of 147.38 tCO₂e. Based on the 2025 inventory results, Scope 2 energy indirect emissions accounted for 53.97% of total emissions. Accordingly, SynPower will prioritize improvements in energy efficiency and increased use of renewable



SynPower Greenhouse Gas Emissions Structure for the Past Two Years					
Scope	Category	2024		2025	
		Carbon Emissions (metric tons CO ₂ e)	Share of Emissions (%)	Carbon Emissions (metric tons CO ₂ e)	Share of Emissions (%)
Scope 1: Direct Emissions	Category 1	678.93	78.50%	16.85	11.43%
Scope 2: Energy Indirect Emissions	Category 2	80.03	9.25%	79.54	53.97%
Scope 3: Other Indirect Emissions	Category 3	105.97	12.25%	25.46	17.27%
	Category 4	Category 4 was not included in the 2024 inventory		25.53	17.33%
Total Emissions		864.93	100.00%	147.38	100.00%

Notes:

1. **Inventory Boundary:**

2024 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City) and Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City).

2025 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City), Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City; inventory period for the former plant: January 1 to November 30, 2025), and Xinsheng Operations Headquarters (No. 168, Ln. 255, Sec. 3, Xinsheng Rd., Zhongli Dist., Taoyuan City; inventory period for the new plant: December 1 to December 31, 2025).

2. **Inventory Period:** The principal inventory period for both 2024 and 2025 was January 1 to December 31.

3. **Consolidation Approach:** Operational control approach.

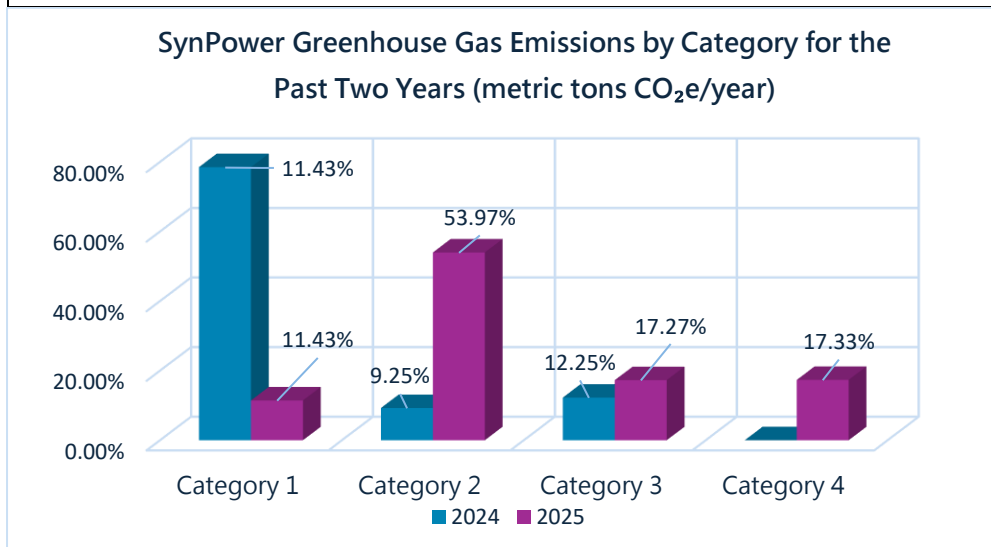
4. **Category 1 (Scope 1):** Direct emissions. Major emission sources and fuels include gasoline used by company vehicles, diesel used by emergency generators, refrigerants used in air-conditioning systems, refrigerants used in company vehicles, and refrigerator refrigerants.

5. **Category 2 (Scope 2):** Energy indirect emissions. The primary emission source is purchased electricity from Taiwan Power Company. For 2025, the electricity emission factor of **0.474 kg CO₂e/kWh**, announced in 2024 by the Bureau of Energy, was adopted. For 2024, the electricity emission factor of **0.494 kg CO₂e/kWh**, announced in 2023 by the Bureau of Energy, was adopted.

6. **Category 3 (Scope 3):** Other indirect emissions. Major emission sources include emissions from employee commuting and business travel.

7. **Category 4 (Scope 3):** Other indirect emissions. Major emission sources include upstream purchases of raw materials, primarily electricity-related indirect emissions, and emissions from waste disposal.

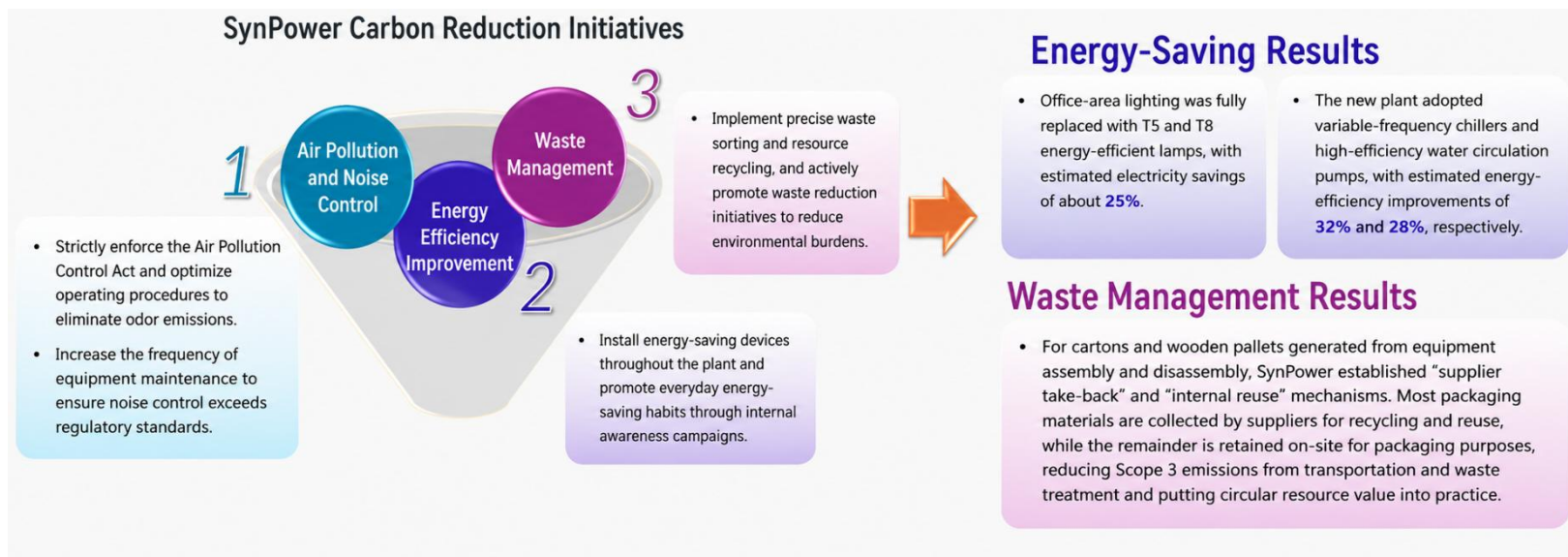
8. Total emissions in 2025 were **147.381 metric tons CO₂e**, representing a significant decrease of **717.549 metric tons CO₂e** compared with **864.93 metric tons CO₂e** in 2024. This decrease was primarily attributable to refrigerants used in certain refrigeration and freezing equipment that are regulated under the **Montreal Protocol** and have therefore been phased out of production. In 2024, the greenhouse gas emissions associated with the remaining refrigerant inventory were quantified. As no additional refrigerant was charged in 2025, the emissions were not quantified again in order to avoid double counting.



4.2.2 Carbon Reduction Actions and Performance

SynPower strictly complies with environmental regulations, including the Air Pollution Control Act, Water Pollution Control Act, Waste Disposal Act, and Toxic and Concerned Chemical Substances Control Act. The Company also continues to implement the ISO 14001 Environmental Management System and has obtained third-party certification. In 2025, SynPower carried out three environmental management initiatives based on the operational characteristics of its facilities, covering air pollution and noise control, energy efficiency improvement, and waste management. We believe that carbon reduction should be embedded in daily operations. At the Xinsheng Plant, SynPower will further advance the green transformation of equipment and deepen the integration of smart and low-carbon energy and resource management, marking a new milestone in sustainable operations.

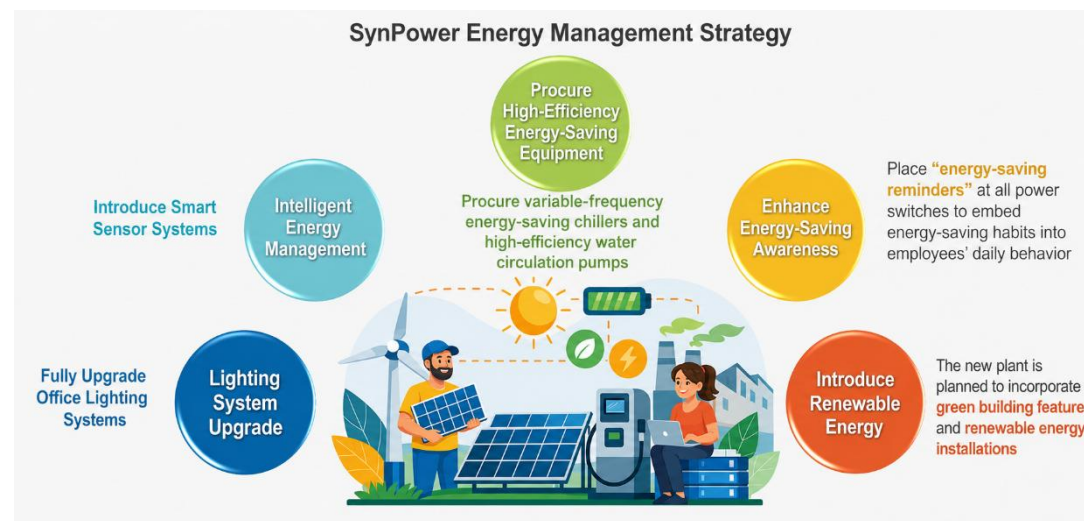
SynPower's Three Major Carbon Reduction Initiatives	
Air Pollution and Noise Control	- Strictly implement the requirements of the Air Pollution Control Act and optimize operating procedures to prevent odor emissions. - Increase the frequency of machinery and equipment maintenance to ensure that noise control performance exceeds regulatory standards.
Energy Efficiency Improvement	Install energy-saving devices throughout the headquarters facilities and promote everyday energy-saving practices among employees through internal awareness campaigns.
Waste Management	Implement precise waste sorting and resource recycling, and actively promote waste reduction initiatives to reduce environmental impacts.



4.3 Energy Management

4.3.1 Energy Management Strategy

SynPower reduces energy consumption through energy management measures such as replacing lighting systems and promoting energy-saving awareness across all operating locations. In response to the relocation to the Xinsheng Plant in 2025, the Company further optimized its energy management strategy. During the construction of the new plant in 2025, SynPower focused on planning the introduction of renewable energy and procuring energy-efficient equipment. Priority was given to high-efficiency energy-saving equipment, including variable-frequency chilled water systems and high-efficiency water circulation pumps, to reduce the energy burden associated with air-conditioning and utility systems while reinforcing the Company's direction and objectives for low-carbon transformation. Going forward, SynPower will continue to assess the feasibility of introducing renewable energy at the Xinsheng Plant, progressively improve its energy management performance, and steadily advance toward its goals of energy conservation, carbon reduction, and sustainable operations.



4.3.2 Energy-Saving Performance

Energy Management and Energy-Saving Measures	Implementation Results
High-Efficiency Lighting System Upgrade	SynPower continues to replace conventional lighting systems. Office areas were fully upgraded to T5 and T8 energy-efficient lamps, with estimated electricity savings of approximately 25%. Following the commencement of operations at the new plant at the end of 2025, the facility was fully equipped with high-efficiency LED lighting, which can further reduce energy consumption by 50% compared with T5/T8 lighting.
Smart Sensing and Automated Control	Smart sensing systems have been introduced in corridors and public areas, integrating daylight sensing and timer-based switching functions. Lighting is automatically switched off when natural daylight is sufficient or when no occupants are detected, reducing unnecessary energy consumption from idle lighting.
Environmental Temperature Control and Low-Carbon Air Conditioning	Indoor circulation fans and air purification equipment are used to optimize airflow and reduce excessive reliance on air conditioning. The new plant further adopted variable-frequency chilled water systems and high-efficiency water circulation pumps, achieving 32% and 28% improvements in energy efficiency, respectively, compared with conventional systems.
Green Building Design and Renewable Energy Application	The Xinsheng Operations Headquarters was constructed in accordance with relevant green building requirements, with enhanced building insulation and ventilation design. In 2025, a 284.2 kWp solar power generation system was installed on the headquarters rooftop to implement a green electricity strategy based on self-generation and self-consumption.

Energy Consumption and Renewable Energy Share, 2024–2025

Category	Item	Calculation Method	2024 Consumption (GJ)	2025 Consumption (GJ)
Direct Energy (A)	Gasoline	—	47.5190	19.1513
Indirect Energy (B)	Purchased Electricity (Excluding Renewable Energy)	—	583.1930	603.6624
Total Non-Renewable Energy Consumption (C)	Direct Energy + Indirect Energy	A + B	630.7120	622.8137
Renewable Energy (D)	Self-Generated and Self-Consumed or Purchased Renewable Energy	—	0	0
Renewable Energy Share (E)	Ratio of Renewable Energy to Total Non-Renewable Energy Consumption	D ÷ C	0%	0%

Notes:

1. Energy Consumption Inventory Boundary:

2024 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City) and Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City).

2025 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City), Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City; inventory period for the former plant: January 1 to November 30, 2025), and Xinsheng Operations Headquarters (No. 168, Ln. 255, Sec. 3, Xinsheng Rd., Zhongli Dist., Taoyuan City; inventory period for the new plant: December 1 to December 31, 2025).

2. Inventory Period: The principal inventory period for both 2024 and 2025 was January 1 to December 31.

3. Energy Types: Direct energy primarily consists of gasoline used by company vehicles, while indirect energy primarily consists of electricity purchased from Taiwan Power Company.

4. Unit of Measurement: All energy consumption figures are converted into gigajoules (GJ).

5. The Company began using company vehicles in June 2024. Therefore, gasoline consumption for 2024 only covers the actual period of vehicle use after their introduction, while the 2025 figure represents full-year gasoline consumption by company vehicles.

6. No self-generated and self-consumed renewable energy or purchased renewable energy was used in either 2024 or 2025. Accordingly, the renewable energy share was **0%** in both years.

4.4 Water Resource Management

4.4.1 Overview of Water Use

SynPower places importance on improving water-use efficiency throughout its operations and continues to reduce water demand through daily water conservation measures. In 2025, SynPower's total water consumption was 1,401 m³. Water used at the Longshou and Xinsheng Operations Headquarters and the Yuhe Street Factory was primarily supplied by the local water utility, with Shihmen Reservoir serving as the main water source. Wastewater discharge primarily consisted of domestic sewage and was discharged through the local sewage or drainage systems applicable to each site. Going forward, SynPower will continue to strengthen water resource management and promote water conservation across its facilities to further reduce water demand.

SynPower Water Consumption for the Past Two Years			
Item	Water Consumption	Consumption per Employee	Change
2024	1,632 m³	14.6 m³/person/year	19% ▼
2025	1,401 m³	11.8 m³/person/year	
Notes:			
1. Water Consumption Reporting Boundary:			
2024 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City) and Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City).			
2025 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City), Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City; reporting period for the former plant: January 1 to November 30, 2025), and Xinsheng Operations Headquarters (No. 168, Ln. 255, Sec. 3, Xinsheng Rd., Zhongli Dist., Taoyuan City; reporting period for the new plant: December 1 to December 31, 2025).			
2. Number of employees in service at the end of the reporting period: 116 employees in 2024 and 124 employees in 2025.			

4.4.2 Water Conservation Performance

In 2025, SynPower implemented water conservation measures at its Taoyuan Operations Headquarters and established a target of at least 1% annual water savings at the headquarters beginning in 2026 following the relocation. Accordingly, toilets and urinals at both the Longshou and Xinsheng Operations Headquarters were fully replaced with water-saving models bearing water efficiency labels. Following the introduction of water-saving toilets, annual water consumption is preliminarily estimated to be reduced by approximately 50%. Water-saving devices were also installed on restroom faucets to enable more effective control of water consumption. Going forward, SynPower will continue to develop water resource management strategies and optimize its water conservation measures.

4.5 Waste Management

4.5.1 Waste Management Strategy

SynPower strictly complies with the Waste Disposal Act and implements classified management of waste that may be generated at each stage of its operations. In 2025, 100% of the waste generated by SynPower was non-hazardous waste, including general industrial waste, recyclable cartons, wooden pallets, and other packaging materials. General industrial waste is entrusted to qualified third-party waste collection and disposal contractors for off-site treatment to ensure that waste flows comply with applicable regulatory requirements. Cartons, wooden pallets, and paper-based packaging materials are circulated through reuse preparation measures such as supplier take-back and internal reuse, putting the value of resource circulation into practice.

SynPower Waste Treatment and Total Weight for the Past Two Years					
Item	2024 Total	2024 per Employee	2025 Total	2025 per Employee	Change
Waste	6.2 metric tons	55.4 kg/person/year	6.27 metric tons	53.1 kg/person/year	▼ 3.9%
Notes: 1. Waste Generation Reporting Boundary: 2024 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City) and Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City). 2025 — SynPower Taoyuan Headquarters (No. 10, Ln. 81, Longshou St., Taoyuan Dist., Taoyuan City), Yuhe Street Factory (No. 62, Ln. 17, Yuhe St., Taoyuan Dist., Taoyuan City; reporting period for the former plant: January 1 to November 30, 2025), and Xinsheng Operations Headquarters (No. 168, Ln. 255, Sec. 3, Xinsheng Rd., Zhongli Dist., Taoyuan City; reporting period for the new plant: December 1 to December 31, 2025). 2. Number of employees in service at the end of the reporting period: 116 employees in 2024 and 124 employees in 2025.					

4.5.2 Waste Management Highlights and Performance

Resource Circulation Initiative	Implementation Results
Waste Management, Recycling and Reuse	In 2025, a total of 6.22 metric tons of general industrial waste was generated, with 100% collected and directly handled by qualified third-party contractors in accordance with applicable regulations.
Packaging Material Recycling and Reuse Mechanism	For cartons and wooden pallets generated from equipment assembly and disassembly, SynPower established “supplier take-back” and “internal reuse” mechanisms. Some carton packaging materials are collected by suppliers for reuse, while the remainder is retained on-site for use as packaging materials. This helps reduce Scope 3 emissions associated with transportation and waste treatment while putting circular resource value into practice.

4.6 Supply Chain Management

SynPower regards supply chain management as an important component of sustainable business operations. In addition to ensuring supply stability and quality, the Company is gradually incorporating environmental and social responsibility considerations into its supply chain management mechanisms. Through institutionalized supplier management and evaluation processes, SynPower continues to strengthen supply chain resilience and sustainability capabilities, reduce operational risks, and enhance overall competitiveness.

4.6.1 Sustainable Supply Chain

■ Supplier Procurement Overview

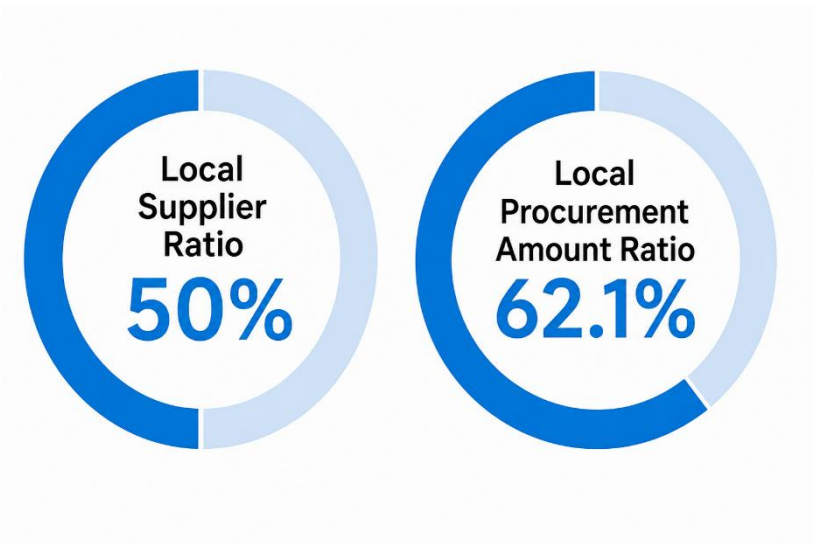
SynPower classifies and tracks suppliers based on its operating model, dividing them into two major categories: original equipment suppliers and in-house equipment suppliers (OEM/ODM). As of the end of 2025, SynPower worked with a total of 220 suppliers, primarily located in Taiwan, South Korea, China, and Japan.

In line with SynPower’s product portfolio and international marketing model, local procurement mainly covers machined parts, sheet metal parts, hardware components, optical components, electronic components, and general supplies, with the aim of minimizing carbon emissions generated during supplier transportation. SynPower actively implements localization strategies across both major supplier categories. Among the top 30 suppliers by procurement amount in 2025, 15 were local suppliers, representing a **50% local supplier ratio** and accounting for **62.1% of total procurement value**. SynPower will continue to uphold its local procurement strategy by selecting high-quality suppliers in Taiwan and increasing the proportion of local procurement. Through these efforts, the Company also seeks to create more employment opportunities in Taiwan and contribute to the sound development of local industries.

Overview of Supplier Numbers in 2025

Total Suppliers (No.)	Frequently Transacting Suppliers (No.)	Key Suppliers (No.)
- Original Equipment Suppliers (including equipment, chemicals, engineering projects, etc.) - In-house Equipment Suppliers (machining, optics, computer-related items, etc.)	- Original Equipment Suppliers (including equipment, chemicals, engineering projects, etc.) - In-house Equipment Suppliers (machining, optics, computer-related items, etc.)	Annual procurement amount exceeding NT\$1 million
220	37	52

Note: The supplier counts above cover SynPower headquarters only.



Number and Proportion of Suppliers by Procurement Type, 2024–2025									
Supplier Type	Procurement Service Category	2024				2025			
		Local		Non-Local		Local		Non-Local	
		No. of Suppliers	Share	No. of Suppliers	Share	No. of Suppliers	Share	No. of Suppliers	Share
Original Equipment	Components and equipment,	5	3%	14	74%	3	2%	17	74%

Number and Proportion of Suppliers by Procurement Type, 2024–2025									
Supplier Type	Procurement Service Category	2024				2025			
		Local		Non-Local		Local		Non-Local	
		No. of Suppliers	Share	No. of Suppliers	Share	No. of Suppliers	Share	No. of Suppliers	Share
Suppliers	chemicals, and engineering services								
In-House Equipment Suppliers (OEM/ODM)	Machining, optical components, and computer equipment	145	97%	5	26%	194	98%	6	26%
Total		150	100%	19	100%	197	100%	23	100%
Note: In 2025, SynPower had 37 frequently transacting suppliers (defined as suppliers with 24 or more transactions during the year) and 52 key suppliers (defined as suppliers with annual procurement amounts exceeding NT\$1 million).									

■ Critical Materials and Conflict Minerals Management

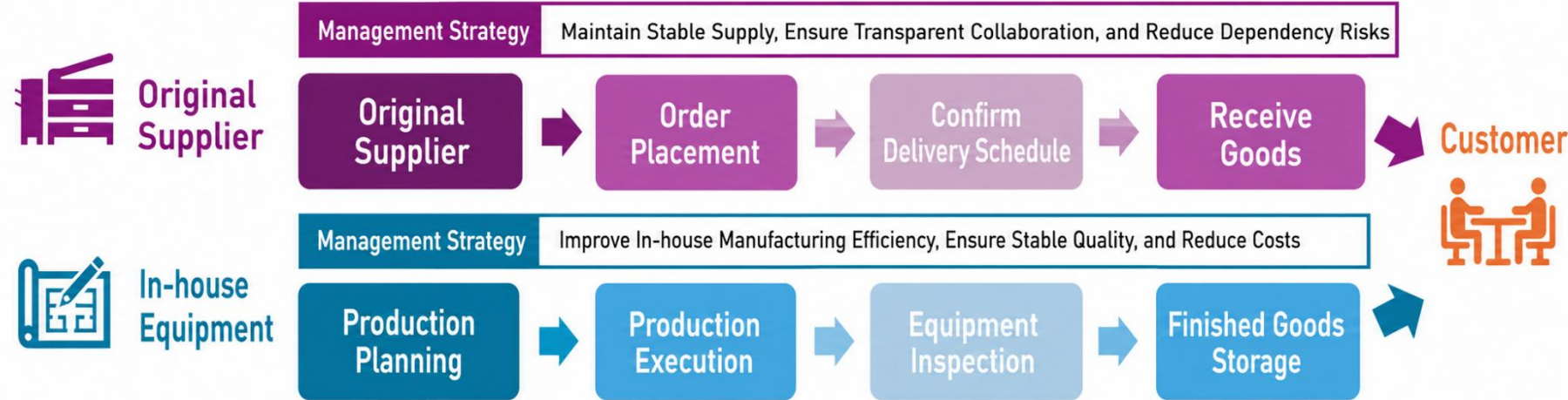
For suppliers of critical raw materials, defined as materials required by customers or for which no substitutes are available, SynPower has identified three precious metals contained in testing chemicals—gold, palladium, and nickel—as key materials. The primary identified risk associated with these materials is price volatility. SynPower has maintained long-term cooperation with the original suppliers and has established stable and trusted business relationships supported by long-term supply agreements. The designated supplier currently cooperating with SynPower is classified as one of the Company’s Tier 1 high-performing suppliers and demonstrates stable supply chain management capabilities. Based on assessments conducted by the relevant internal responsible units, the supply of major raw materials is currently stable, with no significant risk of supply interruption identified. Overall supply risk is therefore assessed as low. In 2025, there were no shortages of major raw materials and no incidents involving conflict minerals.

4.6.2 Supplier Management

Supplier management is a critical component of optimizing cost efficiency and enhancing market competitiveness. Through a comprehensive supply chain management mechanism, SynPower ensures effective resource allocation and stable supply of critical materials, while continuously improving product quality and operational efficiency to fulfill its customer-oriented corporate mission. As the Company gradually transforms from an equipment distributor into an equipment manufacturer with proprietary technologies, its supply chain structure has also evolved and been upgraded accordingly. In addition to focusing on supplier delivery performance, quality, and cost, SynPower is progressively introducing sustainability management mechanisms by incorporating environmental and social responsibility considerations into supplier evaluation and cooperation criteria.

■ Supply Chain Categories and Management Mechanisms

To strengthen supply chain resilience, SynPower has established supplier procurement management mechanisms for its two major supplier categories—original equipment suppliers and in-house equipment suppliers. Through regular evaluations and audit results, suppliers are classified and managed by tier, enabling the Company to effectively manage key supply chain resources and improve overall supply stability and risk control capabilities.



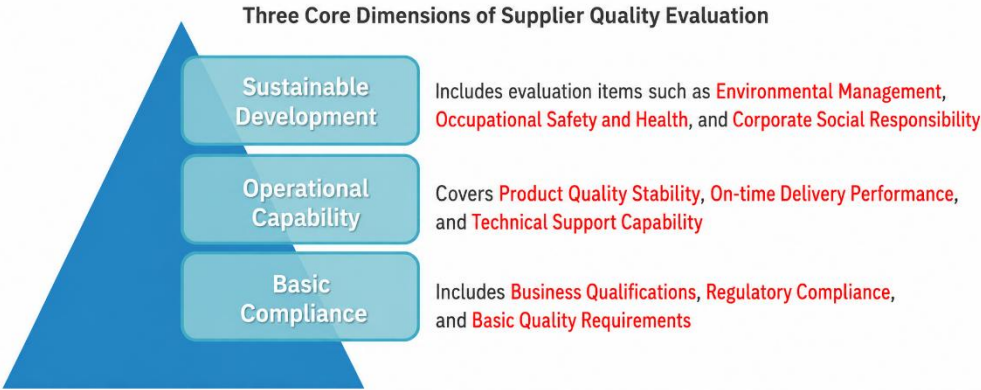
Procurement Process for Original Equipment and In-House Equipment Suppliers

■ Supplier Quality Review and Evaluation

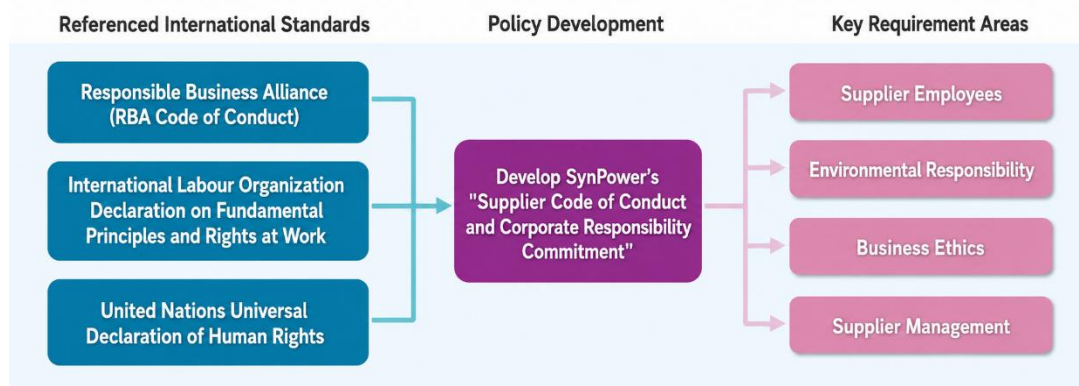
SynPower has established a systematic supplier review and evaluation mechanism to comprehensively assess supplier performance from the perspectives of quality management, operational capabilities, and sustainable development, thereby ensuring supply chain stability and alignment with the Company’s sustainable development objectives. The Company’s supplier quality assessment strategy begins with a review of basic supplier information and business registration records, followed by further evaluations based on product quality, delivery performance, and professional technical capabilities. In 2025, ESG screening criteria were incorporated into the supplier review mechanism to further strengthen sustainable supply chain development.

■ Supplier Management and Evaluation GRI 308-1 GRI 414-1

To effectively implement the requirement set forth in SynPower’s Sustainable Development Best Practice Principles that “SynPower should assess the environmental and social impacts of its procurement practices on the communities of its supply sources and cooperate with suppliers to jointly fulfill corporate



Framework for Developing SynPower's Supplier Code of Conduct and Corporate Responsibility Commitment



compliance with the commitment is taken into consideration in SynPower's procurement decisions and supplier evaluations. In 2025, 100% of suppliers were screened using environmental and social criteria. Based on this progress, SynPower has set a target for suppliers signing the commitment in 2026 to account for 80% of all suppliers cooperating with the Company during the year.

■ Environmental and Social Impact Risk Assessment GRI 308-2 GRI 414-2

To identify and manage environmental and social impact risks within the supply chain, SynPower required suppliers in 2025 to sign the Supplier Code of Conduct and Corporate Responsibility Commitment, incorporating requirements related to environmental protection, labor and human rights, occupational safety and health, business ethics, information protection, and supplier management. The commitment requires suppliers to reduce adverse impacts on communities, the environment, and natural resources during product manufacturing and production processes, and to properly manage chemicals, waste, air emissions, and wastewater discharge. It also prohibits forced labor and child labor, requires compliance with laws governing working hours, wages, and employee benefits, protects employees' personal dignity and rights, and requires the provision of a safe and healthy workplace. With respect to corporate governance and regulatory compliance, suppliers are required to prohibit bribery, corruption, extortion, and other forms of improper or illegal gain; ensure that disclosed operating information is truthful and accurate; protect SynPower-related information and assets; and avoid malicious competition, conflicts of interest, and the procurement of raw materials from hazardous or conflict-affected regions. Supplier compliance with the commitment is incorporated into SynPower's procurement decisions and supplier evaluation criteria.

In 2025, SynPower did not identify any suppliers as high risk through its environmental or social impact risk assessment process, nor were there any cases requiring separate improvement policies due to specific national or regional regulatory requirements. Going forward, SynPower will continue to enhance its

social responsibility requirements," the Company established the Supplier Code of Conduct and Corporate Responsibility Commitment with reference to international standards including the Responsible Business Alliance Code of Conduct (RBA Code of Conduct), the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the United Nations Universal Declaration of Human Rights.

Since 2023, SynPower has invited both original equipment suppliers and in-house equipment suppliers to jointly sign the Supplier Code of Conduct and Corporate Responsibility Commitment. As of 2025, a cumulative total of 78 suppliers had signed the commitment, **representing 85% of the Company's frequently transacting suppliers** in 2025. The commitment covers four major areas: Supplier Employees, Environmental Responsibility, Business Ethics, and Supplier Management. Supplier

Cumulative Number of Suppliers Signing the Supplier Code of Conduct and Corporate Responsibility Commitment

Cumulative Signatories in 2025 (Suppliers)	% of Frequently Transacting Suppliers in 2025
78	85

supplier risk identification and tiered management mechanisms. Depending on the actual circumstances of high-risk suppliers, the Company will progressively strengthen follow-up monitoring, improvement guidance, and alternative supplier assessments to reduce environmental, social, and business interruption risks across the supply chain.

Environmental and Social Impact Risk Assessment of SynPower's Original Equipment and In-House Equipment Suppliers		
Environmental and Social Impact Assessment Process	Management Implementation Results	Improvement Measures
Through the Supplier Code of Conduct and Corporate Responsibility Commitment, SynPower requires suppliers to make commitments in areas including environmental protection, labor and human rights, occupational safety and health, business ethics, and supplier management. Supplier compliance is also incorporated into procurement decisions and supplier evaluations.	In 2025, environmental and social responsibility requirements were incorporated into the supplier management mechanism. Through the signing of commitments and ongoing supplier engagement, SynPower continued to monitor potential risks related to environmental regulations, waste, chemicals, labor conditions, and occupational safety and health.	If a supplier fails to meet environmental or social responsibility requirements, SynPower will require the supplier to provide an explanation and corrective action plan based on the severity of the incident. Where necessary, an alternative supplier assessment will be initiated to reduce supply chain operational and ESG risks.

■ Supplier Evaluation Criteria and Results

SynPower conducts evaluations of existing and new suppliers on an irregular basis and has established systematic evaluation indicators. Through document reviews, on-site visits, and two-way communication, the Company comprehensively assesses supplier performance in areas such as quality, environment, and safety. By evaluating suppliers from the perspectives of compliance, operational capability, quality management, and sustainable development, SynPower continues to enhance the overall maturity of its supply chain management.

Supplier Evaluation Items and Standards			
Item	Content	Evaluation Weight	Passing Score
Basic Requirements and Sustainability Management	● Verify compliance with applicable regulatory requirements based on licenses and documentation provided by suppliers. ● Promote sustainable development through the signing of the Supplier Code of Conduct and Corporate Responsibility Commitment or a self-declaration. ● Ensure that production waste is properly handled in accordance with environmental authority requirements and that relevant permits are available for verification. ● Protect employee rights and human rights in accordance with international standards.	15	12
R&D and Manufacturing Capabilities	● Completeness of technical document management systems and manufacturing capabilities. ● Production control processes and operating systems following order receipt. ● Production equipment configuration, production line planning, working environment, and workflow management. ● Technical support capabilities and mechanisms for handling abnormal issues.	24	19.2
Quality Management System	● Establishment of a quality management system, such as ISO documentation, quality manuals, and procedures.	30	24

Supplier Evaluation Items and Standards			
Item	Content	Evaluation Weight	Passing Score
	● Completeness of product inspection mechanisms and quality inspection reports. ● Raw material storage conditions and first-in, first-out (FIFO) management.		
Procurement and Operational Cooperation Capability	● Willingness to cooperate and cost control capabilities. ● Responsiveness and handling capabilities for urgent orders. ● Compliance of fire safety equipment with applicable regulations and standards.	15	12
Customer Service and Continuous Improvement	● Whether the customer complaint handling process includes root cause analysis and improvement mechanisms. ● Customer satisfaction survey and feedback management mechanisms.	12	9.6
Other Evaluation Items	● Supplier value-added capabilities, such as patented technologies, exclusive distributorships, or other competitive advantages.	4	3.2
Total Score		100	80

Beginning in 2025, SynPower gradually incorporated sustainability indicators into its supplier evaluation mechanism. Through the signing of responsibility commitments and continuous communication, the Company encourages suppliers to strengthen environmental and social responsibility management and enhance the overall sustainability resilience of the supply chain. Going forward, SynPower will not only expand the scope and number of suppliers signing the commitment, but will also progressively establish and optimize supplier management processes and review mechanisms to further strengthen the sustainability of SynPower's value chain.

SynPower 2025 Supplier ESG Evaluation Items				
Evaluation Dimension	Environmental	Social	Corporate Governance / Regulatory Compliance	Other
Evaluation Items	✓ Comply with applicable environmental laws and regulations and reduce adverse impacts of product manufacturing and production processes on communities, the environment, and natural resources. ✓ Properly identify, label, manage, and safely handle chemicals, waste, and other hazardous substances. ✓ Establish management measures for solid waste, air emissions, and wastewater discharge, and implement pollution prevention and resource recycling.	✓ Prohibit forced labor, slavery, human trafficking, and involuntary labor. ✓ Prohibit child labor and comply with legal requirements regarding working hours, wages, benefits, and minimum labor standards. ✓ Respect employees' personal rights and prohibit discrimination, harassment, bullying, and inhumane treatment. ✓ Provide a safe and healthy workplace and identify and control occupational safety and health risks.	✓ Prohibit bribery, corruption, extortion, and other forms of illegal gain. ✓ Ensure that disclosed operational information is accurate and truthful and does not contain false or fabricated information. ✓ Protect information related to SynPower and avoid malicious competition, monopolistic practices, and conflicts of interest. ✓ Avoid procuring precious metals or raw materials from hazardous or conflict-affected regions.	✓ Comply with applicable environmental laws and regulations and reduce adverse impacts of product manufacturing and production processes on communities, the environment, and natural resources. ✓ Properly identify, label, manage, and safely handle chemicals, waste, and other hazardous substances. ✓ Establish management measures for solid waste, air emissions, and wastewater discharge, and implement pollution prevention and resource recycling.

Based on supplier evaluation results, SynPower classifies suppliers into four grades—A, B, C, and D—and applies tiered management measures according to their ratings. For suppliers rated Grade C, SynPower initiates guidance and improvement mechanisms, requiring them to submit corrective action plans within a specified timeframe and implement concrete improvement measures. If a supplier fails to meet the required improvement standards after repeated communication, or if its corrective action plan is not effectively implemented, the case will be reported together with suppliers rated Grade D, and termination of the business relationship will be considered to reduce supply chain risks. Through tiered supplier management and continuous improvement mechanisms, SynPower continues to enhance supply chain quality, ensure operational stability, and safeguard the Company's brand reputation.

2025 Evaluation Results for Original Equipment and In-House Equipment Suppliers			Unit: Number of Suppliers
Evaluation Grade	2025	Tiered Management Measures	
A	8	• Increase the frequency of cooperation with suppliers and give priority to procurement of new products and components.	
B	2	• Maintain the existing mode of cooperation.	
C	0	• Provide supplier guidance and implement improvement measures, requiring corrective action plans to be submitted within a specified timeframe and concrete actions to be implemented. • If no improvement is achieved after repeated communication, or if the corrective action plan is not effectively implemented, termination of the business relationship will be considered.	
D	0	• Following an evaluation, assess whether to terminate the business relationship.	
Total Number of Suppliers	10		
Percentage of Audited Suppliers to Total Suppliers (%)	10%		

CH5 Social Contribution



5.1 Scope of Public Welfare Services and Management Mechanism

To realize SynPower's vision of promoting public welfare, community care, and local development, the Company has established a robust public welfare

management process that aligns social resources with the United Nations Sustainable Development Goals (SDGs). SynPower maintains a long-term and consistent focus on four core areas: Local Ecological Conservation, Support for Disadvantaged Groups, Industry-Academia Talent Development, and Promotion of Sustainability Values, with the aim of strengthening local engagement and creating long-term benefits for community prosperity. In terms of management mechanisms, SynPower has established a systematic implementation framework. Each year, the Office of the General Manager reviews the annual public welfare budget to ensure that resource allocation aligns with the Company's long-term vision for corporate citizenship and support for disadvantaged groups. The Sustainability Promotion Task Force is responsible for planning public welfare projects, coordinating cross-functional employee participation, and liaising with social welfare organizations. SynPower maintains a stable level of annual funding and support to ensure the continuity and tangible impact of its public welfare initiatives.

SynPower's Four Core Areas of Social Contribution



5.2 Public Welfare Practices and Diverse Participation

SynPower believes that social contribution should not be limited to one-off donations, but should represent a long-term commitment to creating value. Over the years, through sustained resource investment and active participation, the Company has developed a track record of initiatives covering local environmental protection, support for disadvantaged groups, and industry-academia talent development.

SynPower 2025 Public Welfare Achievements			
Core Area	Local Ecological Conservation	Support for Disadvantaged Groups	Industry-Academia Talent Development
Type of Public Welfare Initiative	Local Engagement: Green Actions to Protect Our Local Watershed	Social Inclusion: Arts, Culture, and Support for Disadvantaged Groups	Industry-Academia Talent Development: Guiding the Next Generation in Career Exploration
Public Welfare Practices	Rooted in Taoyuan, SynPower has long participated in the Taoyuan Department of Environmental Protection's River Adoption Program under the Water Environment Patrol Initiative , adopting a section of Laojie River. The Sustainability Promotion Task Force organizes monthly rotating patrols by employees to maintain riverbank ecology and environmental quality. On average, approximately 20 participations are recorded each year, contributing to improved local environmental health and the promotion of water-environment education.	In the area of social inclusion, SynPower has established long-term partnerships with Lutheran Children's Home, the Autism Foundation, and the Down Syndrome Foundation . In addition to ongoing financial support, the Company continued in 2025 to support the operations of Lutheran Children's Home and participate in charity fairs and other public welfare activities. These efforts help people with disabilities expand opportunities for social participation and self-expression, while communicating sustainability values to the wider public and potential talent and advancing the Company's mission of diversity and inclusion.	In 2025, SynPower continued to deepen its industry-academia collaboration with Ming Chi University of Technology through campus recruitment, student internships, scholarship-supported students, and industry-academia exchanges. These initiatives help students understand developments in smart manufacturing and the technology industry, strengthen their awareness of industry trends, career options, and future employment pathways, reduce the gap between academic learning and workplace needs, and cultivate talent required by the industry.
Impact	Strengthened employees' awareness of the water environment, ecological conservation, and public environmental responsibilities surrounding the Company's operating sites. Long-term participation also helps build mutual trust between SynPower, local communities, and public-sector organizations, demonstrating the Company's environmental responsibility as a member of the community.	Expanded opportunities for people with disabilities to participate in society, express themselves, and gain greater visibility. These initiatives also enhance employees' and the public's understanding of and emotional connection with support for disadvantaged groups, diversity and inclusion, and broader social inclusion issues.	Helped young people better understand the smart manufacturing industry and potential career paths while reducing the gap between academic learning and workplace needs. Internships, scholarship programs, and industry-academia exchanges also strengthen talent development links between schools and businesses and help build SynPower's future talent pipeline.

SynPower 2025 Public Welfare Achievements

Activity Photo

- Recipient of the Outstanding Corporate River Adoption Award from the Taoyuan City Government



- Lutheran Charity Fair — Participation by SynPower Employees
- Autism Foundation Charity Concert
- SynPower Employees Participating in the Charity Sale at the Lutheran Fair



- SynPower Chairman Led Company Executives and Employees Back to Ming Chi University of Technology for Discussions on Internships, Scholarship-Supported Students, and Industry-Academia Collaboration
- SynPower Visited the Ming Chi Industry-Academia Alliance for In-Depth Discussions on Industry-Academia Collaboration



5.3 Local Community Contribution Achievements

Following the completion of the relocation to the Xinsheng Operations Headquarters, SynPower formally became a “new member of the community” and actively engaged in environmental conservation and social welfare initiatives. Accordingly, 2025 marked an important milestone in strengthening SynPower’s local connections. During the year, the Company’s total donations **exceeded NT\$620,000**, demonstrating its firm commitment to giving back to society.

SynPower 2025 Local Community Contribution Achievements

Core Area	Local Ecological Conservation	Support for Disadvantaged Groups	Promotion of Sustainability Values
Local Contribution Project	Relocation to the New Operations Headquarters: Protecting Local Culture and Honoring the Community	Turning Care into Action: Diverse Donation Initiatives	Green Public Relations Program
Local Contribution Achievements	With the completion of SynPower's new Operations Headquarters, the Company entered a new chapter of deeper local engagement. As a member of the Zhongli community, SynPower has long supported the ecological conservation of Laojie River and was therefore recognized by the Taoyuan City Government with the Outstanding Corporate River Adoption Award. Employees also voluntarily participated in neighborhood activities, assisting with environmental cleaning and repainting pillars at a local Tudigong temple near Laojie River. These efforts demonstrate SynPower's respect for and preservation of traditional culture while expressing gratitude to the local community through hands-on participation and building a warm connection with the neighborhood's center of faith.	Guided by its commitment to giving back to society, SynPower extended its resources to local and international communities in need. (1) Long-term Support for Disadvantaged Groups: In 2025, SynPower continued to make donations in support of Lutheran Children's Home and participated in its annual charity fair. All proceeds from the employee charity sale, totaling NT\$5,150, were donated to support the stable operation of special education services. (2) International Education and Early Intervention: - Donated NT\$100,000 to the National Innovation Association to support educational initiatives for schools in northern Thailand. - Donated NT\$116,000 to the TPCF Foundation to support early intervention organizations serving children with developmental delays and help safeguard their early stages of development. (3) Grassroots Sports and Arts Development: - Supported the development of the handball team at Yuansheng Elementary School and sponsored the achievement concert of the string orchestra at Xinglong Elementary School in Hsinchu County with NT\$30,000. - Donated approximately NT\$100,000 to an Autism Foundation concert, supporting cultural and artistic development and the expression of diverse talents.	To integrate environmental awareness into everyday corporate communication, SynPower collaborated for the first time in 2025 with O'right, a benchmark zero-carbon brand in the hair and beauty industry, purchasing sustainable products as corporate public relations gifts. Total green procurement amounted to NT\$150,000. By supporting a leading local green brand through responsible procurement, SynPower not only communicated its carbon reduction commitment but also built a shared understanding of green sustainability values with its business partners.
Impact	Strengthened employees' identification with local culture, the community environment, and ecological conservation issues. Through direct participation, the Company also reinforced interactions with neighboring communities and promoted inclusive development between its	Through diversified donation initiatives, SynPower provided ongoing support to disadvantaged groups, children and youth, grassroots sports, and arts education, expanding opportunities for learning, participation, and personal development. These efforts also broadened the reach of the Company's public welfare initiatives and deepened the values of social inclusion and care.	Integrated sustainability concepts into the Company's external communications and partnerships, enhanced stakeholder awareness of green consumption, low-carbon choices, and sustainable brand values, and encouraged SynPower and its

SynPower 2025 Local Community Contribution Achievements

operating sites and surrounding communities.

partners to jointly put sustainability into practice.

Activity Photo



Assisting with Environmental Maintenance at the Laojie River Tudigong Temple



Appendix I: International Disclosure Framework Guidelines

I. GRI Content Index

Statement of Use	SynPower's 2025 Sustainability Report has been prepared and reported in accordance with the GRI Standards. The reporting period is from January 1 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

■ GRI 2: General Disclosures 2021

Disclosure		Disclosure Title	Section / Description	Reason for Omission	Page
GRI 2: General Disclosures 2021					
GRI 2-1	Organizational details	Organizational details	Foreword_About SynPower Technology	-	p.7
GRI 2-2		Entities included in the organization's sustainability reporting	Foreword_About This Report	-	p.3
GRI 2-3		Reporting period, frequency and contact point	Foreword_About This Report	-	p.3
GRI 2-5		External assurance	Foreword_About This Report	-	p.4
GRI 2-6	Activities and workers	Activities, value chain and other business relationships	CH0 Materiality Assessment	-	p.12-13
GRI 2-7		Employees	3.1 Employee Profile	-	p.64
GRI 2-8		Workers who are not employees	3.1 Employee Profile	-	p.64
GRI 2-9	Governance	Governance structure and composition	1.1.1 Board Structure and Operations 1.1.2 Nomination and Election of Directors	-	p.21-p.26
GRI 2-10		Nomination and selection of the highest governance body	1.1.2 Nomination and Election of Directors 1.1.3 Functional Committees	-	p.22-p.27
GRI 2-11		Chair of the highest governance body	1.1.1 Board Structure and Operations	-	p.21
GRI 2-12		Role of the highest governance body in overseeing the management of impacts	1.1.1 Board Structure and Operations 1.4 Risk Management	-	p.21, p.41-p.45
GRI 2-13		Delegation of responsibility for managing impacts	1.4 Risk Management	-	p.41-p.45

Disclosure		Disclosure Title	Section / Description	Reason for Omission	Page
GRI 2-14		Role of the highest governance body in sustainability reporting	1.2.1 Sustainability Governance Structure and Operations	—	p.30–p.32
GRI 2-15		Conflicts of interest	1.1.1 Board Structure and Operations	—	p.21–p.22
GRI 2-16		Communication of critical concerns	1.2.1 Sustainability Governance Structure and Operations	—	p.30–p.32
GRI 2-17		Collective knowledge of the highest governance body	1.2.2 Integration of Sustainability Principles into Daily Operations	—	p.33
GRI 2-18		Evaluation of the performance of the highest governance body	1.1.4 Performance Evaluation of the Board of Directors and Functional Committees	—	p.28–p.30
GRI 2-19		Remuneration policies	1.2.3 Linking Senior Management Remuneration Policies to Sustainability Performance	—	p.34
GRI 2-20		Process to determine remuneration	1.2.3 Linking Senior Management Remuneration Policies to Sustainability Performance	—	p.34–p.35
GRI 2-21		Annual total compensation ratio	1.2.3 Linking Senior Management Remuneration Policies to Sustainability Performance	—	p.36
GRI 2-22	Strategy, Policies and Practices	Statement on sustainable development strategy	Foreword_Message from the Chairman	—	p.6
GRI 2-23		Policy commitments	1.3.1 Ethical Corporate Management and Employee Grievance Mechanisms 3.2.3 Performance Evaluation and Employment Security	—	p.37–p.39, p.79
GRI 2-24		Embedding policy commitments	1.3.1 Ethical Corporate Management and Employee Grievance Mechanisms	—	p.37–p.38
GRI 2-25		Processes to remediate negative impacts	CH0 Materiality Assessment	—	p.12–p.16
GRI 2-26		Mechanisms for seeking advice and raising concerns	1.3.1 Ethical Corporate Management and Employee Grievance Mechanisms	—	p.39
GRI 2-27		Compliance with laws and regulations	1.3.1 Ethical Corporate Management and Employee Grievance Mechanisms	—	p.38
GRI 2-28		Membership associations	1.1.4 Performance Evaluation of the Board of Directors and Functional Committees	—	p.29–30
GRI 2-29		Approach to stakeholder engagement	CH0 Materiality Assessment	—	p.9–p.12
GRI 2-30		Collective bargaining agreements	Not applicable	No labor union has been established and no collective	—

Disclosure	Disclosure Title	Section / Description	Reason for Omission	Page
			bargaining agreement has been entered into; therefore, this disclosure is not applicable.	

■ GRI Topic Standards Disclosures

Disclosure	Disclosure Title	Disclosure Title	Disclosure Title
GRI 3 Material Topics	3-1 Process to determine material topics	CH0 Materiality Assessment	p.12–p.14
	3-2 List of material topics	CH0 Materiality Assessment	p.15–p.20
	3-3 Management of material topics	CH0 Materiality Assessment	
GRI 200 : Topic-specific Disclosures			
GRI 201 Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	4.1 Environmental Management and Climate Action	p.88–p.91
GRI 207 Tax 2019	207-1 Approach to tax	1.3.3 Tax Policy	p.40
	207-2 Tax governance, control, and risk management	1.3.3 Tax Policy1.4 Risk Management	p.40–p.45
GRI 300: Topic-specific Disclosures			
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.6.2 Supplier Management	p.102–p.104
	308-2 Negative environmental impacts in the supply chain and actions taken	4.6.2 Supplier Management	
GRI 400: Topic-specific Disclosures			
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	3.1 Employee Profile	p.65–p.66
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.2.4 Employee Well-being and Health Promotion	p.80–p.82
	401-3 Parental leave	3.2.4 Employee Well-being and Health Promotion	p.82–p.83
GRI 402 Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	3.2.3 Performance Evaluation and Employment Security	p.78–p.79
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.3 Occupational Safety and Health	p.84–p.85
	403-2 Hazard identification, risk assessment, and incident investigation	3.3 Occupational Safety and Health	p.85–p.87

Disclosure	Disclosure Title	Disclosure Title	Disclosure Title
	403-3 Occupational health services	3.2.4 Employee Well-being and Health Promotion3.3 Occupational Safety and Health	p.80–p.82, p.85–p.87
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.2.4 Employee Well-being and Health Promotion	p.83–p.84
	403-5 Worker training on occupational health and safety	3.3 Occupational Safety and Health	p.84–p.85
	403-6 Promotion of worker health	3.2.4 Employee Well-being and Health Promotion	p.80–p.82
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.3 Occupational Safety and Health	p.85–p.87
	403-8 Workers covered by an occupational health and safety management system	3.3 Occupational Safety and Health	p.84–p.87
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	3.2.1 Comprehensive Internal and External Training and Recruitment	p.69–p.70
	404-2 Programs for upgrading employee skills and transition assistance programs	3.2.1 Comprehensive Internal and External Training and Recruitment3.2.2 Career Transition and Support	p.69–p.76
	404-3 Percentage of employees receiving regular performance and career development reviews	3.2.3 Performance Evaluation and Employment Security	p.76–p.77
GRI 414 Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.6.2 Supplier Management	p.102~p.104
	414-2 Negative social impacts in the supply chain and actions taken	4.6.2 Supplier Management	
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3.1 Information Security Management	p.55~p.62

II. Sustainability Accounting Standards Board (SASB) Index: Hardware

Code	Metric Description	Corresponding Disclosure							Disclosure Section
		2025							
Product Security									
TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	SynPower has established an information security governance team and information security management strategy. No material product information security incidents or product data risks occurred in 2025. For detailed implementation and measures, please refer to Section 2.3.1 Information Security Management .							2.3.1 Information Security Management
Employee Diversity & Inclusion									
TC-HW-330a.1	Percentage of gender and diversity group representation for employees in (a) executive management, (b)	SynPower Taoyuan Headquarters	2025	Gender Analysis		Gender Analysis			3.1 Employee
				Male	Female	Taiwanese	Foreign	Indigenous	

Code	Metric Description	Corresponding Disclosure							Disclosure Section
		2025							
	non-executive management, (c) technical employees, and (d) all other employees (Unit: %)	and Yuhe Street Factory				Nationals	Nationals	Peoples	Profile
			(a) Executive Management	3	1	4	0	0	
			(b) Non-Executive Management	28	8	36	0	0	
			(c) Technical Employees	5	0	0	5	0	
			(d) All Other Employees	54	25	77	1	1	
			Notes: 1. Executive management includes executive officers (Chairman and General Manager) and senior management (Assistant Vice Presidents at division-head level and above). 2. Non-executive management includes middle management and frontline supervisors. 3.						
Product Lifecycle Management									
TC-HW-410a.1	Percentage of revenue from products containing IEC 62474 declarable substances (Unit: %)	The Company’s products do not involve declarable substances specified under IEC 62474.							-
TC-HW-410a.2	Percentage of revenue from products that qualify for Electronic Product Environmental Assessment Tool (EPEAT) registration or equivalent requirements (Unit: %)	The Company’s products are industrial automation equipment and are not within the scope of EPEAT certification. Nevertheless, the Company follows green product design principles and considers the use of environmentally friendly materials from the design stage to reduce environmental impacts throughout the product lifecycle.							-
TC-HW-410a.3	Percentage of revenue from products that have obtained energy efficiency certification (Unit: %)	The Company’s products primarily consist of industrial automation equipment. Current products are not within the principal scope of energy efficiency labels, ENERGY STAR certification, or international energy efficiency certification schemes. Therefore, no revenue was generated from products qualifying for energy efficiency certification in 2025.							-

Code	Metric Description	Corresponding Disclosure	Disclosure Section
		2025	
TC-HW-410a.4	Weight of end-of-life products and electronic waste recovered (Unit: metric tons); percentage recycled (Unit: %)	Not applicable	-
Supply Chain Management			
TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited under the Responsible Business Alliance Validated Assessment Program (VAP) or an equivalent process, by (a) all facilities and (b) high-risk facilities (Unit: %)	1. Of SynPower’s 220 suppliers in 2025, a total of 10 suppliers participated in supplier evaluations, representing 10% of the total number of suppliers. No suppliers were rated as priority nonconformances or other nonconformances (Grades C or D); therefore, the number of related corrective actions was 0. 2. Although SynPower has not currently identified any high-risk suppliers through environmental or social impact risk assessments, in 2025 the Company required suppliers to sign the Supplier Code of Conduct and Corporate Responsibility Commitment, under which suppliers commit to environmental and social responsibility requirements. A total of 78 suppliers completed the signing process. Going forward, SynPower will continue to optimize supplier risk identification and progressively strengthen follow-up monitoring, improvement guidance, and alternative supplier assessments to reduce environmental, social, and operational disruption risks across the supply chain. For details, please refer to CH4 Environmental Protection, Section 4.6.2 Supplier Management.	4.6.2 Supplier Management
TC-HW-430a.2	For Tier 1 suppliers audited under the Responsible Business Alliance Validated Assessment Program (VAP) or an equivalent process, (1) nonconformance rate and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances (Unit: number of cases)		
4.6.2 Supplier Management			
TC-HW-440a.1	Description of risk management associated with the use of critical materials	For the management of suppliers of critical raw materials, defined as materials required by customers or for which no substitutes are available, SynPower has identified three precious metals contained primarily in testing chemicals: gold, palladium, and nickel . The principal identified risk is price volatility. In 2025, there were no shortages of major raw materials and no incidents involving conflict minerals.	4.6.1 Sustainable Supply Chain

III. Task Force on Climate-Related Financial Disclosures (TCFD) Index

Core Element	TCFD Recommended Disclosure	Reference Section / Implementation Status
Governance	(A) Describe the Board's oversight of climate-related risks and opportunities.	4.1 Environmental Management and Climate Action
	(B) Describe management's role in assessing and managing climate-related risks and opportunities.	4.1 Environmental Management and Climate Action
Strategy	(A) Describe the climate-related risks and opportunities the organization has identified over the short,	4.1 Environmental Management and Climate

Core Element	TCFD Recommended Disclosure	Reference Section / Implementation Status
	medium, and long term.	Action
	(B) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Financial impacts have not yet been identified.
	(C) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Scenario analysis has not yet been conducted.
Risk Management	(A) Describe the organization's processes for identifying and assessing climate-related risks.	A comprehensive climate risk identification and assessment has not yet been conducted; however, potential risk items have been identified.
	(B) Describe the organization's processes for managing climate-related risks.	4.1 Environmental Management and Climate Action
	(C) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Integration mechanism under development.
Metrics and 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.	4.1 Environmental Management and Climate Action
	(B) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions and the related risks.	4.2.1 Greenhouse Gas Management Strategy; third-party verification has not yet been conducted.
	(C) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Following the relocation to the Xinsheng Plant, 2026 will be used as the baseline year for setting carbon reduction targets.