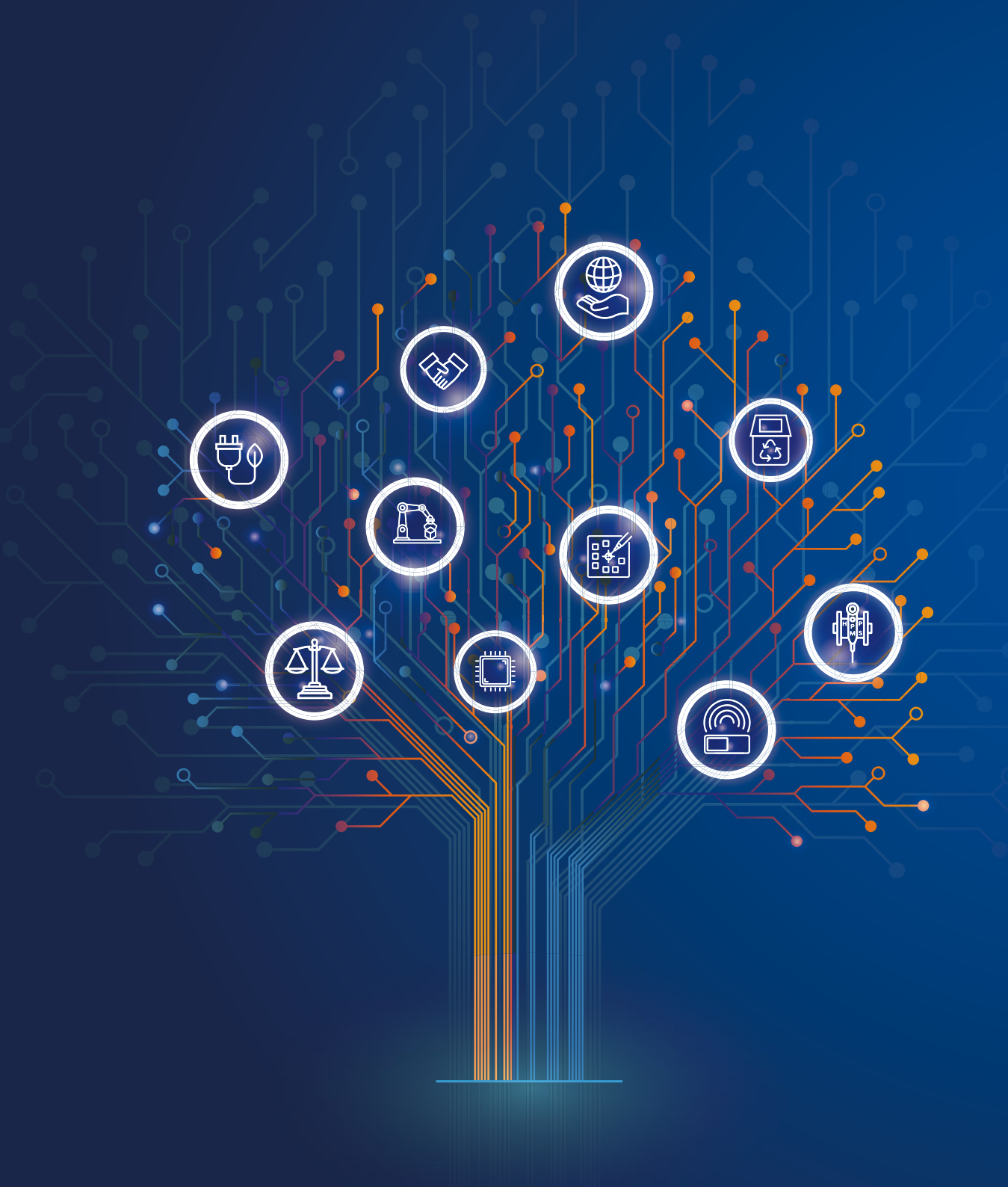


Aethertek

2025

Aethertek Technology Sustainability Report



Empowering Innovation, Strengthening a Sustainable Future



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2025 Aethertek Technology Sustainability Report

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About this Report

The sustainability report (hereinafter referred to as "the Report") of E-STRONG TECHNOLOGY CO., LTD. (hereinafter referred to as "E-STRONG", "E-STRONG TECHNOLOGY", "the Company" or "we") is compiled by the Company's Sustainability Information Disclosure Team. Through the publication of this Report, the Company reviews its achievements in sustainable development aspects including environment, society, corporate governance and economy, and continues to optimize and improve. We not only focus on economic performance growth, but also dedicate ourselves to innovation and research, talent development, and environmental sustainability as core strategies for corporate sustainable operations.

Reporting Scope

The information disclosed in this report covers actions and performance across the three major ESG dimensions from January 1, 2025 to December 31, 2025. The general scope of ESG disclosure is centered on Aethertek Technology Co., Ltd. as a single legal entity; however, GRI 201 Economic Performance adopts the consolidated financial statements audited by CPAs, covering Aethertek and its affiliated enterprises. Other items with boundary differences, such as the greenhouse gas inventory, have been noted accordingly in the relevant chapters.

Information Restatement

All statistical data disclosed in this report are derived from the Company's internal statistics, filed information, or the results of third-party verification and surveys. Financial data are likewise information published following CPA audit. Where this report contains estimates, assumptions, or other exceptional conditions, or where statistical methods or content have changed materially compared with the previous edition, this will be specifically noted in the relevant chapters.

Reporting Principles

This report is prepared principally in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI), supplemented by disclosure indicators of the relevant industry standards of the Sustainability Accounting Standards Board (SASB) applicable to the Company's principal business activities. With respect to local regulatory compliance, this report is prepared in accordance with the Financial Supervisory Commission's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," the "Guidelines for Task Force on Climate-related Financial Disclosures by TWSE/TPEx Listed Companies," and the "Sustainable Development Roadmap." The disclosure content also references the four principles of the AA1000 AccountAbility Principles (2018) — Inclusivity, Materiality, Responsiveness, and Impact — as the basis for the content presented, and is linked to the United Nations Sustainable Development Goals (SDGs) and the key initiatives of "Corporate Governance 3.0 – Sustainable Development Blueprint."



Report Quality and Third-Party Verification Report Publication

Information collection and review for this report follows a three-tier control process. At the first tier, the head of each department conducts a preliminary review of the completeness and accuracy of the sustainability performance indicators and disclosure information within their area of responsibility. At the second tier, the "Sustainable Development Promotion Office" under the Company's Sustainable Development Committee consolidates the information, performing data cross-verification, content planning, and editorial revision. At the third tier, an independent third-party external institution is engaged to perform verification. The final draft is submitted to the Sustainable Development Committee for review and to the Board of Directors for resolution before official public release, ensuring the credibility and transparency of this report. The financial data disclosed in this report have been audited by Deloitte & Touche.

This report has been independently verified by the third-party verification body AFNOR Asia Ltd. in accordance with the AA1000 Assurance Standard v3, Type 1 engagement at the moderate level of assurance. For the results, please see the independent assurance statement in the appendix to this report.



Report Publication

Since first publishing the "2024 Sustainability Report" in August 2025, Aethertek Technology has planned to publish a sustainability report annually as the principal channel for communicating its sustainable operating results externally. This "2025 Sustainability Report" was published in August 2026, covering the reporting period from January 1, 2025 to December 31, 2025, consistent with the fiscal year covered by the Company's annual financial report. The next sustainability report is scheduled for publication in August 2027. The report fully discloses the Company's sustainable operating strategies, implementation results, and stakeholder communication outcomes across the three major dimensions of environmental sustainability (E), social participation (S), and corporate governance (G), demonstrating the Company's determination to actively shoulder its responsibility for corporate sustainable development. This report is also published on the Company's official website (https://www.aether-tek.com/zh/esg-report/) for public reference.

Feedback

This report is prepared under the responsibility of the Company's Sustainable Development Promotion Office. Should you have any questions or suggestions regarding its contents, please feel free to contact us through the following methods.

Address	9th Floor, No. 607, Ruiguang Road, Neihu District, Taipei City
Tel	(02) 26582068
Email	contact@aether-tek.com

Message from Leadership

Wu, Sheng-Hao,
Chairman, Aethertek Technology



Looking back on 2025, in the face of rapid change in the global political and economic environment, high volatility in the technology industry, and rising geopolitical risk, the wave of sustainable development (ESG) has swept across every industry at an unprecedented pace.

Through the efforts of all colleagues, Aethertek Technology achieved outstanding results in 2025, with annual consolidated revenue growing by nearly 50% compared with 2024. The Company has also actively embedded sustainability principles into every aspect of corporate operations, making them a key cornerstone for maintaining long-term competitiveness and operational stability. The Company is deeply engaged in the field of test equipment, with service locations and customers around the world. It has always regarded sustainable development as a core corporate value, systematically integrating it into operating strategy, supply chain management, and corporate culture, so as to respond steadily to the trend of diversified global market deployment. In terms of product and technology strategy, as AI applications deepen and 5G technology matures toward next-generation communications, the global computing, smart device, and automotive electronics markets continue to hold growth potential. While maintaining the high quality and reliability of its existing products, the Company continues to strengthen its total solution design capabilities, advancing parallel, multi-dimensional development across software, hardware, and firmware to deliver more complete, higher value-added integrated services to end customers. Meanwhile, building on the optimization of existing products, the Company is actively developing new-generation testing equipment and systematic products, advancing toward a more complete product line and system integration applications, thereby strengthening technical depth and raising market competitive barriers.

In response to the restructuring of global supply chains, Aethertek Technology has, in addition to its existing manufacturing base in mainland China, simultaneously established sales and production bases in Taiwan, Singapore, India, Vietnam, and Hong Kong. To strengthen group governance effectiveness, the Company continues to advance the establishment of regional management centers. In view of the long-term growth potential of developing countries in infrastructure and industrial development, Singapore was selected as the Southeast Asia regional management center, coordinating the operations of the Indian and Vietnamese subsidiaries. In Hong Kong, mainland China and Northeast Asia regional management centers were established through reinvestment, integrating research and development, production, and manufacturing resources in mainland China. By progressively building a multi-site sales and manufacturing network, the Company not only strengthens operating efficiency and resource allocation but also enhances supply chain resilience and risk diversification, enabling it to respond rapidly to changes in the international situation, provide customers with more flexible manufacturing options and stronger supply chain resilience, and enhance overall market competitiveness and penetration.

As this global deployment progressively falls into place, the Company is further shifting its operating focus from scale expansion to a sustainable development strategy centered on resilience, low-carbon transition, and a responsible supply chain, continuing to strengthen risk management and operational flexibility, and driving the simultaneous enhancement of environmental and social value through technological innovation and governance optimization, laying the foundation for long-term steady growth.

Looking ahead, Aethertek Technology will continue to advance its sustainable development blueprint, actively align with international sustainability trends and industry best practices, deepen the integration of ESG principles with corporate culture, and strive to realize the coordinated development of environmental (E), social (S), and corporate governance (G) dimensions. The Company upholds the core spirit advocated by the World Commission on Environment and Development (WCED): "committed to meeting the needs of the present while taking into account the sustainable development of future generations." Based on this philosophy, we take technological innovation as our core driving force. While pursuing steady growth in operating performance, we continue to deepen the practice of corporate social responsibility, giving due regard to the long-term interests of stakeholders, advancing steadily toward sustainable operation and industry leadership, and joining hands with industry peers, customers, and the supply chain to create sustainable value and respond together for the common good.

United Nations Sustainable Development Goals (SDGs)

Category	Material Topics	SDGs	Corresponding GRI Standards	Management Policy
Governance/ Economic Issues	Economic Performance		GRI 201	Building on steady operations, global market deployment, and enhanced technical service capabilities, the Company continues to optimize its operating strategy, resource allocation, and management model to raise revenue, profitability, and long-term corporate value, and to respond to the expectations of shareholders, customers, employees, and other stakeholders regarding the Company's sustainable operation.
	Information Security and Customer Privacy		GRI 418	The Company continues to strengthen information security governance, customer data protection, and privacy management mechanisms. With reference to relevant regulations, customer requirements, and international management standards, it regularly reviews information security risks, access rights, data protection processes, and incident response measures, thereby enhancing customer trust and operational resilience.
	Ethical Corporate Management		GRI 205	The Company implements the Ethical Corporate Management Code, the Ethical Corporate Management Operation Procedures, the Behavior Guidelines, and supplier integrity commitments, setting out codes of conduct for directors, managerial officers, employees, suppliers, and business partners in business dealings, guarding against corruption, conflicts of interest, and improper transaction risks, and maintaining corporate governance quality and commercial trust.
	Innovation in Products and Technologies and Customer Service		Self-defined Topic	Focusing on consumer electronics, automotive electronics, AI servers, 5G millimeter wave, and next-generation communications test solutions, the Company continues to invest in R&D, system integration, and customized services, providing high-quality, highly reliable, and highly efficient products and technical support to help customers enhance product competitiveness and market responsiveness.
Social/ Employee Issues	Employment and Education and Training		GRI 401 GRI 404	The Company establishes a lawful, equal, safe, and development-oriented working environment, with sound systems for recruitment, appointment, retention, compensation and benefits, and education and training, helping employees accumulate professional knowledge, cross-disciplinary capabilities, and technical experience, and strengthening talent retention, knowledge transfer, and organizational sustainable development capacity.
Environmental issues	Greenhouse Gas Emissions and Energy Management		GRI 302 GRI 305	The Company squarely addresses climate change and low-carbon transition risks, promoting greenhouse gas inventories, energy use management, and energy-saving and carbon-reduction measures, progressively establishing a data-based foundation for environmental management, and enhancing environmental performance and operational transparency through reduction programs, equipment efficiency improvements, and supply chain communication.



Chapter 1 Sustainable Management

CHAPTER

1.1 Corporate Vision
1.2 Stakeholder Engagement
1.3 Material Topic Identification

1.1 Corporate Vision

1.1.1 Company Profile and Products

Company Name	Aethertek Technology Co., Ltd.
Address	9th Floor, No. 607, Ruiguang Road, Neihu District, Taipei City
Company Website	www.aether-tek.com
Industry Category	Other Electronics Industry
Stock Code	3219
Capital	NT$ 717,809 thousand
Revenue	NT$ 1,703,177 thousand

Aethertek Technology is a global leader in test solutions for consumer and automotive electronics, dedicated to providing standardized and customized integrated solutions ranging from design to manufacturing and from software to hardware. In recent years, the Company has successfully expanded its testing solutions into markets such as AI servers, AR&VR glasses, and automotive electronics, while continuing to deepen its testing technology and 5G millimeter-wave related product service capabilities to meet the diverse needs of brand customers. Meanwhile, Aethertek Technology has established sales and production bases in Taiwan, India, Mainland China, and Vietnam, offering customers flexible manufacturing and supply chain configuration options to strengthen overall competitive advantages.

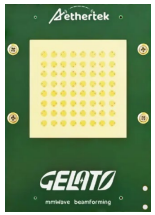
In terms of business development, the existing consumer electronics testing business maintains steady growth. Driven by industry trends, the demand for AI server, AR/AR&VR glasses, and automotive electronics testing continues to grow, becoming a key driver of revenue and profit growth. Looking ahead, Aethertek Technology will continue to uphold "leading the industry with innovative technology, maximizing shareholder value, building an inclusive and friendly workplace, and cultivating diverse and empowered talent" as the core values of corporate management. Through comprehensive and reliable products and services, we will deepen customer partnerships, build long-term sustainable growth momentum, and advance toward the goal of becoming an industry-leading brand.

As demand for AI applications, wearable devices, automotive electronics, and high-performance computing continued to rise in 2025, and the industry environment improved, Aethertek Technology's management team adhered to its long-term development strategy, continuously deepening product and technology investments, strengthening core competitiveness, and enhancing overall operational efficiency. Through the collective efforts of all employees, the Company's 2025 revenue, gross profit margin, and earnings per share all grew substantially year over year, reflecting marked improvements in pricing power, operational efficiency, and profitability, and demonstrating the results of the Company's strategic initiatives.

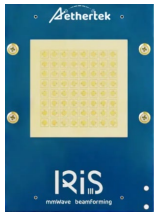
Aethertek Technology leverages its internal engineering design and manufacturing capabilities to offer comprehensive technical support to customers. Aethertek Technology provide a wide range of equipment functionality testing and other services for world-leading consumer electronic products. From design to manufacturing and software to hardware, we primarily offer customized and standardized test solutions for a variety of product applications, including (5G) smartphones and tablets, AI server, wearable devices (AR&VR glasses), and smart home IoT terminal products. Aethertek Technology recorded significant growth in overall operating performance and achieved profitability in 2025.

Aethertek Technology continues to deepen its presence in comprehensive test solutions for consumer electronics, as well as in AI servers, wearable devices, and automotive electronics. Furthermore, as demand for networking and data transmission continues to grow, 5G and 6G network infrastructure is already being deployed in the market to address future diversified application trends. The Company will closely monitor developments in this field and seize potential business opportunities to meet market demand, with overall operations continuing to develop in a direction of steady growth.

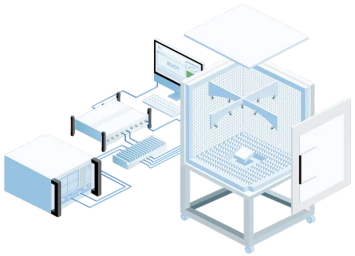
Note: Revenue is disclosed using Aethertek and its affiliated enterprises as the organizational disclosure boundary, based on the consolidated financial statements audited by CPAs.



Gelato

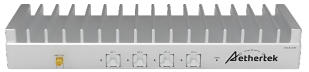


IRIS


Pluto Test System


T800


T1000



UDCX-2430

Corporate Mission

Customer-Centric Service

All of the Company's solutions are built around customer needs, with a commitment to creating greater value for our customers' products.

Global Connection Optimization

The Company's professional expertise spans test systems and 5G innovative technologies, and it is committed to providing high-quality services and solutions to make global connectivity faster and more efficient.

Core Advantages

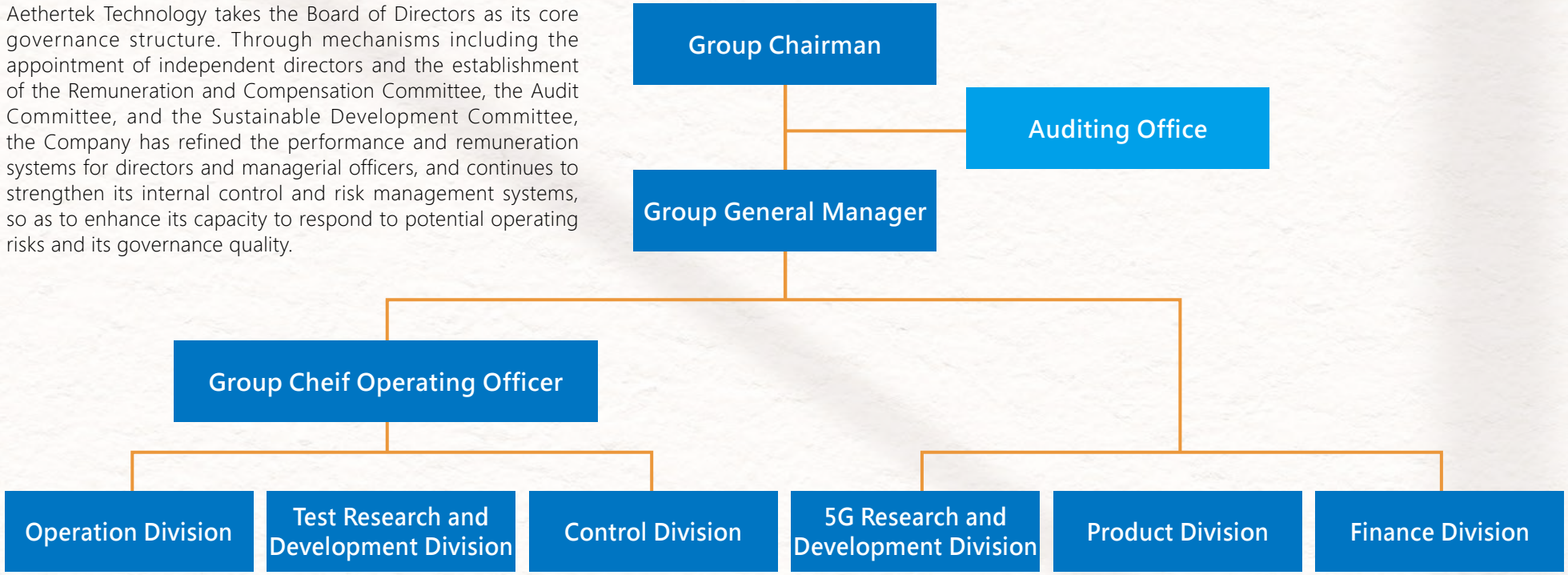
The Company's professional expertise spans test systems and 5G innovative technologies, and it is committed to providing high-quality services and solutions to make global connectivity faster and more efficient.

Customer-Oriented

We value our collaborative relationship with every customer, gaining an in-depth understanding of their needs through continuous and effective communication, and thereby creating long-term value for them.

Organizational Structure

Aethertek Technology takes the Board of Directors as its core governance structure. Through mechanisms including the appointment of independent directors and the establishment of the Remuneration and Compensation Committee, the Audit Committee, and the Sustainable Development Committee, the Company has refined the performance and remuneration systems for directors and managerial officers, and continues to strengthen its internal control and risk management systems, so as to enhance its capacity to respond to potential operating risks and its governance quality.





Corporate History





1992 In September, the Company was established in Taipei

2004 Established a production center in Shenzhen / Listed for trading on the Taipei Exchange (stock code: 3219)

2007 Launched circuit board test solutions

2012 Became a major PCB solution provider for well-known consumer electronics brands and Shenzhen Production Center obtained ISO:9001 certification

2017 Expanded Shenzhen Production Center

2020 Launched 5G FR1 & FR2 testing solutions

2021 Launched automotive electronics testing solutions

2022 Launched mmWave array antenna module (n257 & 261) and developed 5G FR2 radio unit RF platform

2023
- Launched server motherboard/GPU testing solutions, introduced mmWave array antenna module (n258)
- Established subsidiary in India
- Established a production line and repair center in New Taipei City



2024
- Collaborated with Etron Technology to jointly launch FR2 ORU reference design
- Launched the first 5G mmWave ultra-wideband array antenna module at MWC 2024
- Established subsidiary and manufacturing partners in Vietnam and launched FR2 ORU reference design

2025 Became a millimeter wave antenna module partner recognized by Indian carriers.

Global Presence

Headquarters (HQ):

- Taipei, Taiwan

Regional Operations Center

- Hong Kong

Office & Manufacturing Site

- New Taipei City, Taiwan
- Shenzhen, China
- Bangalore, India
  - Registered and established in June 2023; plant construction completed and formal operations commenced in 2025
- Haiphong, Vietnam
  - For office use



Aethertek Technology is committed to advancing technology through participation in professional organizations as a member:

- Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC)
- Security Integration Service Platform (SECPAAS)

台灣電腦網路危機處理暨協調中心
Taiwan Computer Emergency Response Team / Coordination Center

SECPAAS 資安整合服務平台
Security Platform as a Service

1.1.2 Aethertek Technology's Sustainability Policy and Mission

Upholding the spirit of sustainable operation, Aethertek Technology is committed to promoting the sustainable development of the economy, the environment, and society across every aspect of corporate operations, including providing energy-saving products and system solutions, sound corporate governance, balancing the interests of investors and other stakeholders, and advancing sustainability initiatives. As sustainability issues continue to evolve, we leverage our core competencies to actively exert influence as a world-class corporate citizen. Aethertek Technology references a range of international initiatives and policies on responsible business conduct. The principles and standards it echoes include the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights (UNGPs). Taking the Responsible Business Alliance Code of Conduct (RBA) as its guide, the Company has formulated a "Supplier Code of Conduct" and conducts supplier evaluations, thereby implementing its ESG policy and mission.

To concretely implement ESG, Aethertek Technology's important policies are all approved and issued by the Board of Directors. The Board has also approved the "Sustainable Development Practice Principles" and the "Supplier Code of Conduct," which clearly defines four main principles: implementing corporate governance, developing sustainable environment, maintaining social welfare, and strengthening corporate social responsibility information disclosure. For further details on these policies, please refer to the Company's website.

Our Commitment

- Comply with the laws and regulations of each location where it operates, covering but not limited to information security, personal data protection, confidentiality obligations, labor regulations and rights, anti-money laundering, anti-corruption, and counter-terrorism financing, as such laws and policies are updated from time to time. Maintain good corporate governance, strictly adhere to business ethics and comply with various legal regulations to create company value and enhance shareholder interests
- Provide employees with a safe and healthy work environment, space to fully develop their talents, and reasonable compensation and benefits
- Actively engage in environmental protection and energy conservation education, and encourage employees to participate in social welfare activities

1.2 Stakeholder Engagement

1.2.1 Stakeholder Identification

For the identification of and engagement with stakeholders, Aethertek Technology adopts the international standard AA1000 SES (2015) Stakeholder Engagement Standard. Based on its five identification dimensions — Responsibility, Influence, Tension, Diverse Perspectives, and Dependency — the Company identifies and ranks stakeholders, combining the regularity and importance of the Company's day-to-day operations and referencing industry characteristics and the frequency of interaction with external entities to conduct systematic identification and ranking. Following assessment through an internal questionnaire survey (stakeholders are, in principle, identified once every two years), the Company defined its five major stakeholders for 2025 as employees, suppliers, customers, shareholders, and government agencies. To establish effective communication mechanisms with stakeholders, the Company has planned diverse and comprehensive communication channels for each stakeholder category, continuously keeping track of their topics of concern and specific appeals, and listening to, understanding, and analyzing their needs and expectations in depth. At the same time, the Company further assesses the significance of the impacts of such topics across the economic, environmental, and social dimensions, and, through active response, internal review, and continuous improvement, uses this as an important basis for the planning and execution of its sustainable development strategy.

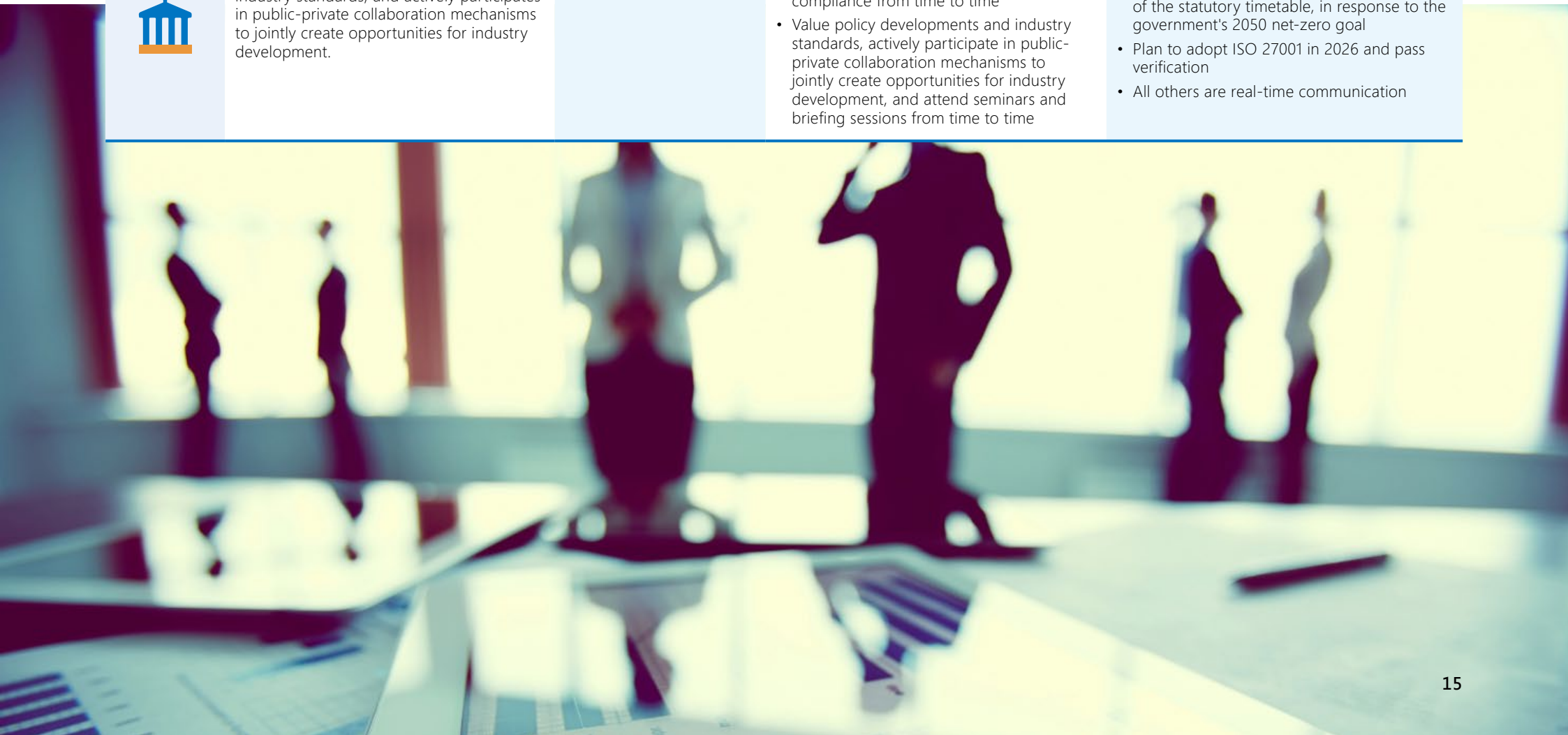


1.2.2 Stakeholder Engagement

Stakeholders	Importance to Aethertek Technology	Topics of Concern	Communication Methods and Channels	Communication Frequency
Employees 	Employees are the core drivers of Aethertek Technology's continued growth and innovation. The Company values employees' career development, provides competitive remuneration and benefits and professional training opportunities, encourages internal learning and cross-departmental collaboration, and attracts outstanding talent to realize the enterprise's sustainability goals together. The Company also attentively cares for employees' needs and builds a friendly working environment, and implements hazard identification and risk assessment to reduce potential hazardous incidents and strengthen employee cohesion.	• Ethical Corporate Management • Employment and Education and Training	• Announcements on the internal website or by internal email: irregular announcements on employee benefits (festival activities, family days, clubs, contracted merchants), education and training course information, annual performance management operations, annual health checks, charitable activities, and other information • Labor-management meetings, Employee Welfare Committee meetings, and establishment of diverse feedback channels. Internal channels include a dedicated grievance mailbox, a sexual harassment complaint mailbox, and an employee feedback mailbox at HRM@aether-tek.com.tw, while an external whistleblowing channel is available on the Company's website.	• Held labor-management meetings, with topics including optimizing the workplace environment and optimizing systems and processes to enhance work quality and quality of life • Convened 4 Employee Welfare Committee meetings, planning and implementing various welfare measures and organizing activities • New employee education and training, covering topics such as internal group conditions and industry information • Held 6 birthday gatherings, covering topics such as introductions of new colleagues and employee commendations
Suppliers 	Suppliers are indispensable partners in the Company's operations. The Company values suppliers' quality stability, delivery reliability, and compliant operations, builds a mutually beneficial value chain with business partners, strengthens cooperative relationships balancing environmental, governance, and social (ESG) considerations, and hopes to establish a sustainable supply network through long-term cooperation, jointly creating new business models to enhance sustainable competitiveness.	• Economic Performance • Ethical Corporate Management • Innovation in Products and Technologies and Customer Service	• Plans to actively invite suppliers to sign the "Supplier Sustainability Responsibility Commitment" from 2026 • Issues can be communicated with contact windows in real-time or reflected through public mailbox: contact@aether-tek.com	• Conducted supplier evaluations in 2025 and, from 2026, will require suppliers to read the "Supplier Code of Conduct" carefully when their records are first created upon initial transaction, and to countersign the "Commitment to Fulfilling Supplier Sustainability Responsibilities" • Suppliers are currently rated by purchase amount across five major dimensions — quality, delivery, cost, service, and company and sustainability. Based on evaluation results, they are graded from excellent (total score of 90 or above) to alternative supplier to be considered (below 60 points). Implementation began in 2025, and evaluation reports for a total of 7 suppliers have been completed to date

Stakeholders	Importance to Aethertek Technology	Topics of Concern	Communication Methods and Channels	Communication Frequency
Customers 	The Company holds meetings with major customers from time to time, focusing on long-term cooperation and product topics. Every piece of customer feedback is important nourishment for the Company's development and for refining customer relationships. Through an in-depth understanding of customers' needs and opinions across all dimensions, followed by analysis and review, subsequent improvements are facilitated.	• Economic Performance • Ethical Corporate Management • Information Security and Customer Privacy • Innovation in Products and Technologies and Customer Service	• Business units visit customers and conduct satisfaction surveys, with dedicated personnel handling relevant customer inquiries, product information, and similar matters to protect consumer rights • Feedback may be provided by telephone, email, or written correspondence. Stakeholders may communicate directly with contact points in real-time or through public mailbox: contact@aether-tek.com	• Immediate contact with designated contact points • Update customers from time to time on industry trends, market information, and product information
Shareholders 	Shareholders and investors are important partners and long-term capital support in the Company's advance toward sustainable development. Upholding the principles of information transparency and fair disclosure, the Company ensures they obtain material operating information and business results in a timely manner, jointly focuses on the Company's long-term value creation across the environmental, social, and governance (ESG) dimensions, integrates sustainability principles into operating decisions, and continues to deepen relationships of trust with the capital market and investors, responding to their expectations for long-term corporate value and responsible operation.	• Economic Performance • Ethical Corporate Management • Innovation in Products and Technologies and Customer Service • Greenhouse Gas Emissions and Energy Management	• Disclose information of concern to shareholders and investors — such as corporate governance, key business development, and operating performance — simultaneously on the Market Observation Post System and the Company website • For the announcement of material events, in addition to disclosure on the Market Observation Post System and the Company website, press releases are issued or press conferences held from time to time as circumstances require • Convene one annual general meeting of shareholders each year, hold domestic investor conferences on a regular basis, and establish an investor relations contact point for two-way communication, building a smooth communication channel between investors and the Company • Implement the collection, analysis, and strengthened management of greenhouse gas emissions data, with such data verified by an independent external third party • Investor Feedback Mailbox: contact@aether-tek.com • Investor Relations Contact Line: (02)2658-2068	• Issued more than 40 material information disclosures and announcements in Chinese and English • Held the annual general meeting of shareholders in May, establishing a direct communication platform with investors • Invited to hold an investor conference in August, strengthening two-way interaction and stakeholder participation and enhancing corporate governance transparency and the foundation of trust • Established an investor relations contact mailbox, responding to investors' topics of concern with immediacy and professionalism, and strengthening information disclosure transparency and the quality of stakeholder communication

Stakeholders	Importance to Aethertek Technology	Topics of Concern	Communication Methods and Channels	Communication Frequency
Government/ Regulatory Authorities	Aethertek Technology operates in accordance with laws and regulations, cooperates with the government in advancing policies on information security, governance, and other matters, and handles taxation, personal data protection, and information disclosure as required. The Company values policy developments and industry standards, and actively participates in public-private collaboration mechanisms to jointly create opportunities for industry development.	• Economic Performance • Employment and Education and Training • Greenhouse Gas Emissions and Energy Management	• Provide investors with transparent and convenient access to information and exchange through the Market Observation Post System, the stakeholder section of the Company website, and diverse communication channels such as telephone and email • Official correspondence and policy compliance from time to time • Value policy developments and industry standards, actively participate in public-private collaboration mechanisms to jointly create opportunities for industry development, and attend seminars and briefing sessions from time to time	• Respond to government programs by advancing greenhouse gas inventories and related ESG sustainable development plans • Comply with regulations by regularly disclosing Company information on the Market Observation Post System and participating in policy briefing meetings • Conduct greenhouse gas inventories ahead of the statutory timetable, in response to the government's 2050 net-zero goal • Plan to adopt ISO 27001 in 2026 and pass verification • All others are real-time communication



1.3 Material Topic Identification

In accordance with the GRI Sustainability Reporting Standards and the AA1000 Accountability Principles, the Company identifies its material topics through the four principles of inclusivity, materiality, responsiveness, and impact. Consistent with GRI Standards 2021, the Company further assesses each topic's actual and potential impacts across economic, environmental, and social (including human rights) dimensions. This assessment result will serve as a directional guide for the company's sustainable development strategic objectives, while also serving as the foundation for responding to stakeholder needs and disclosing relevant information in this report.

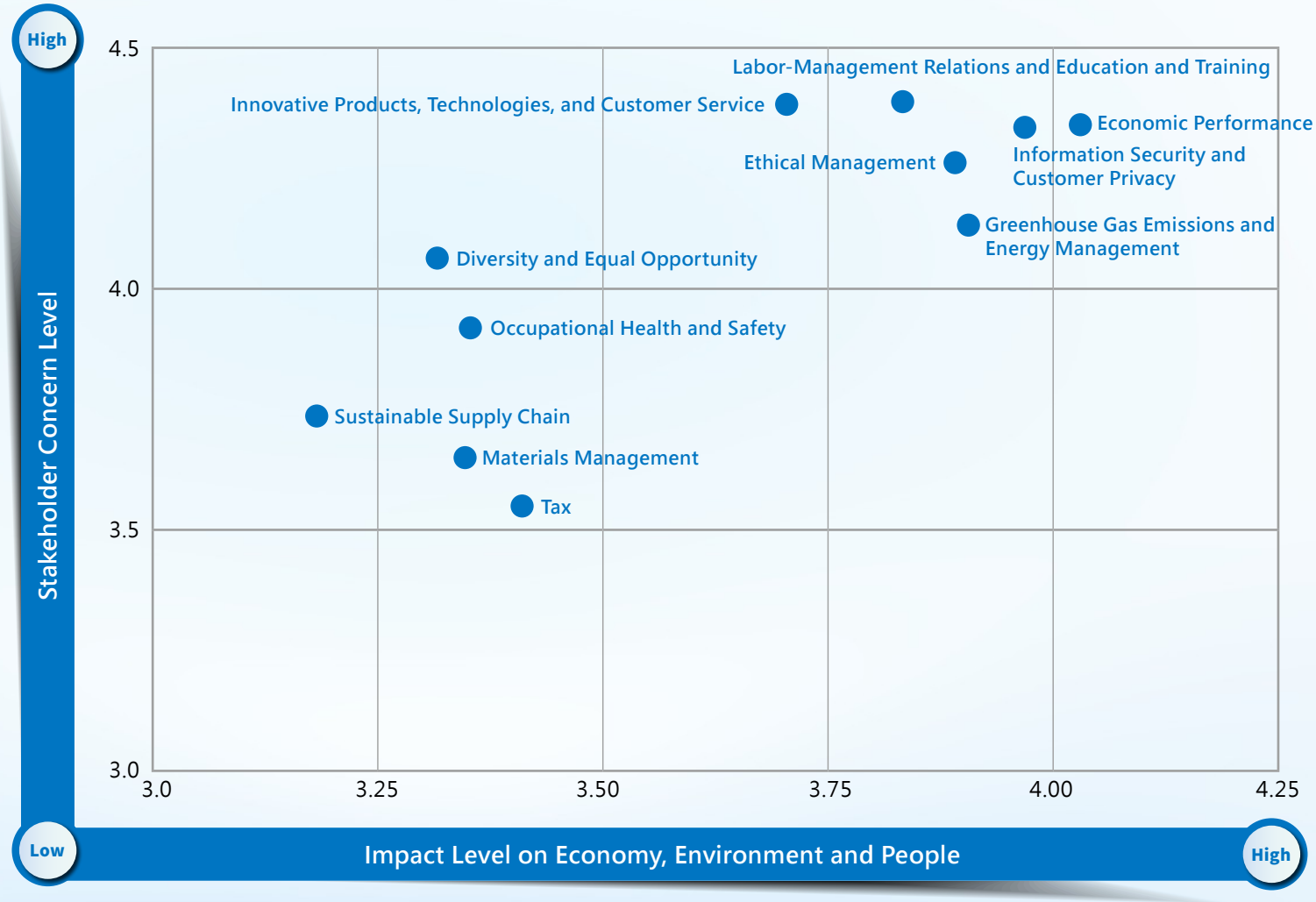
1.3.1 Material Topic Identification Process

Stage 1	Stage 2	Stage 3	Stage 4
Collect Sustainability Issues	**Identify Impact and Frequency of Occurrence**	**Confirm Material Topics**	**Set Strategies and Goals**
To understand the sustainability topics Aethertek Technology needs to focus on, the Company collected material topics of industry peers and sustainability topics across the three GRI dimensions of economy, environment, and society. Following discussion at meetings, 32 items were included, with scores from 0 to 5 indicating the degree of relevance and impact of each sustainability topic on the Company's operations. Questionnaire survey results yielded 13 material topics. A likelihood of occurrence of 1–4 points is defined as potential and 5 points as actual, and the actions taken are explained in the sustainability management approach for each topic.	Following discussion by the sustainability information disclosure team, and in light of the Company's actual operating conditions and after consulting internal and external expert opinions, 11 material topics were determined. Materiality analysis was conducted on these 11 material topics with respect to the most significant impacts and greatest likelihood of occurrence of their positive and negative actual and potential issues.	To make the screening of material topics more consistent and comparable, the Company sets an annual inclusion threshold for material topics based on the average scores of each sustainability topic across the two dimensions of "degree of impact on the economy, the environment, and people" and "level of stakeholder concern." The material topic threshold for 2025 was: topics with an average impact score of 3.50 or above and an average stakeholder concern score of 4.00 or above are listed as material topics for priority disclosure this year. For topics not meeting the above threshold, the responsible units continue to track their management status and changes in stakeholder concern, which serve as a reference for identifying material topics in the following year. Following assessment against the thresholds described above, the Company identified 6 material topics: economic performance; information security and customer privacy; ethical corporate management; innovative products, technology, and customer service; labor-management relations and training and education; and greenhouse gas emissions and energy management. The results of material topic identification are discussed and confirmed by the Sustainable Development Committee and submitted to the Chairman for approval, then incorporated into this report as the focus of annual sustainability information disclosure and subsequent strategic management.	Relevant departments set strategies, review goals, and disclose short, medium and long-term sustainable development plans.

In 2024, Aethertek Technology introduced a materiality analysis mechanism that draws on industry trends, practical experience with the GRI Sustainability Reporting Standards, and international sustainability frameworks including TCFD and SASB. Through this process, the Company systematically identified and compiled 13 material topics reflecting the priorities of its various stakeholder groups, then reviewed, assessed, and ranked them. Following further deliberation in 2025, these were consolidated into 11 topics. In accordance with the GRI Standards, the Company identifies material topics using a matrix analysis across two dimensions: "the degree of impact on economic, environmental, and people (human rights)," and "stakeholder concern level." Topics scoring high on both dimensions are designated as material topics for priority disclosure. Following this assessment, 6 material topics were identified for priority disclosure: economic performance; information security and customer privacy; ethical corporate management; innovative products and technology and customer service; labor-management relations and training and education; and greenhouse gas emissions and energy management. These topics serve as the focus of the Company's sustainability management and disclosure.

1.3.2 List of Material Topics

Through stakeholder engagement and material topic assessment, the Company conducts a matrix analysis of each sustainability topic according to its "degree of impact on the economy, the environment, and people" and "level of stakeholder concern," so as to identify the priority management topics for the year. The assessment results show that economic performance, information security and customer privacy, labor relations and training and education, ethical corporate management, and greenhouse gas emissions and energy management all fall within the area of high concern and high impact, and are therefore the focus of the Company's subsequent strategic planning, risk management, and information disclosure.



List and Ranking of Material Topics

Ranking	2024	Ranking	2025	Explanation of Changes
1	Economic Performance	1	Economic Performance	No change
2	Innovation in Products and Technologies	2	Information Security and Customer Privacy	The Company serves international brand customers and is closely involved in handling highly sensitive data such as test data, product technical data, customer information, and cross-border operating information. With the rapid growth of AI, 5G, automotive electronics, and server testing business, customers' requirements for data confidentiality, privacy protection, system stability, and information security governance are rising by the day, and the importance of the information security and customer privacy topic has correspondingly increased significantly.
3	Information Security and Customer Privacy	3	Ethical Corporate Management	The Company has a cross-border supply chain and overseas locations and supplier management needs. Ethical corporate management is therefore not merely an internal governance topic; it also relates to supplier integrity commitments, anti-corruption, business ethics, regulatory compliance, and customer trust. As supply chains are restructured and international customers' compliance requirements rise, the importance of ethical corporate management naturally increases.
4	Ethical Corporate Management	4	Innovation in Products and Technologies and Customer Service	In this year's sustainability report, "innovative products and technologies" and "customer service" have been merged, which better fits the characteristics of the Company's B2B test solutions industry. For the Company, technological innovation does not exist in isolation; value is created through customized test solutions, system integration, rapid response, and long-term customer cooperation. Merging the two therefore better presents the Company's actual operating logic.
5	Customer Service	5	Employment and Education and Training	In this year's sustainability report, "training and education" and "labor relations" have been merged, reflecting that talent management has shifted from education and training alone to overall human capital management covering recruitment, retention, compensation and benefits, a friendly workplace, professional skill development, and knowledge transfer.
6	Training and Education	6	Greenhouse Gas Emissions and Energy Management	The importance of climate change, greenhouse gas inventories, energy management, and customers' low-carbon supply chain requirements is rising. Although the Company is not in a high-carbon-emission industry, as an electronic testing service provider and part of a cross-border supply chain, it must still actively respond to the requirements of the competent authorities, investors, and international customers regarding environmental information disclosure and carbon reduction management.
7	Employment	-	-	-
8	Greenhouse Gas Emissions and Energy Management	-	-	-

1.3.3 Material Topic Impact Assessment

The Company has identified the significance and likelihood of occurrence of the positive and negative impacts of its operations on the overall economy, the environment, and people (including their human rights). The degree of impact of material topics on the economy, the environment, and people (and human rights) is expressed on a scale of 1, 2, 3, 4, and 5 for both positive and negative impact and likelihood of occurrence, with a likelihood of 5 defined as actual impact and 1–4 as potential impact.

Material Topics	Impact Level		Likelihood of Occurence	
	Positive	Negative	Positive	Negative
Economic Performance	■ ■ ■ ■ ■	■ ■	■ ■	■ ■
Information Security and Customer Privacy	■ ■ ■ ■	■ ■	■ ■	■
Ethical Corporate Management	■ ■ ■	■ ■	■ ■	■ ■
Innovation in Products and Technologies and Customer Service	■ ■ ■ ■	■	■ ■	■ ■
Employment and Education and Training	■ ■ ■ ■	■	■ ■	■ ■
Greenhouse Gas Emissions and Energy Management	■ ■	■	■ ■	■

Likelihood of Occurence:

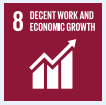
High	■ ■ ■	(Average score 5-4.5 points)
Medium	■ ■	(Average score 4.5-3 points)
Low	■	(Average score below 3 points)

Impact Level:

Very high	■ ■ ■ ■	(Average score 5-4.5 points)
High	■ ■ ■	(Average score 4.5-4 points)
Medium	■ ■	(Average score 4-3.5 points)
Low	■	(Average score below 3.5 points)



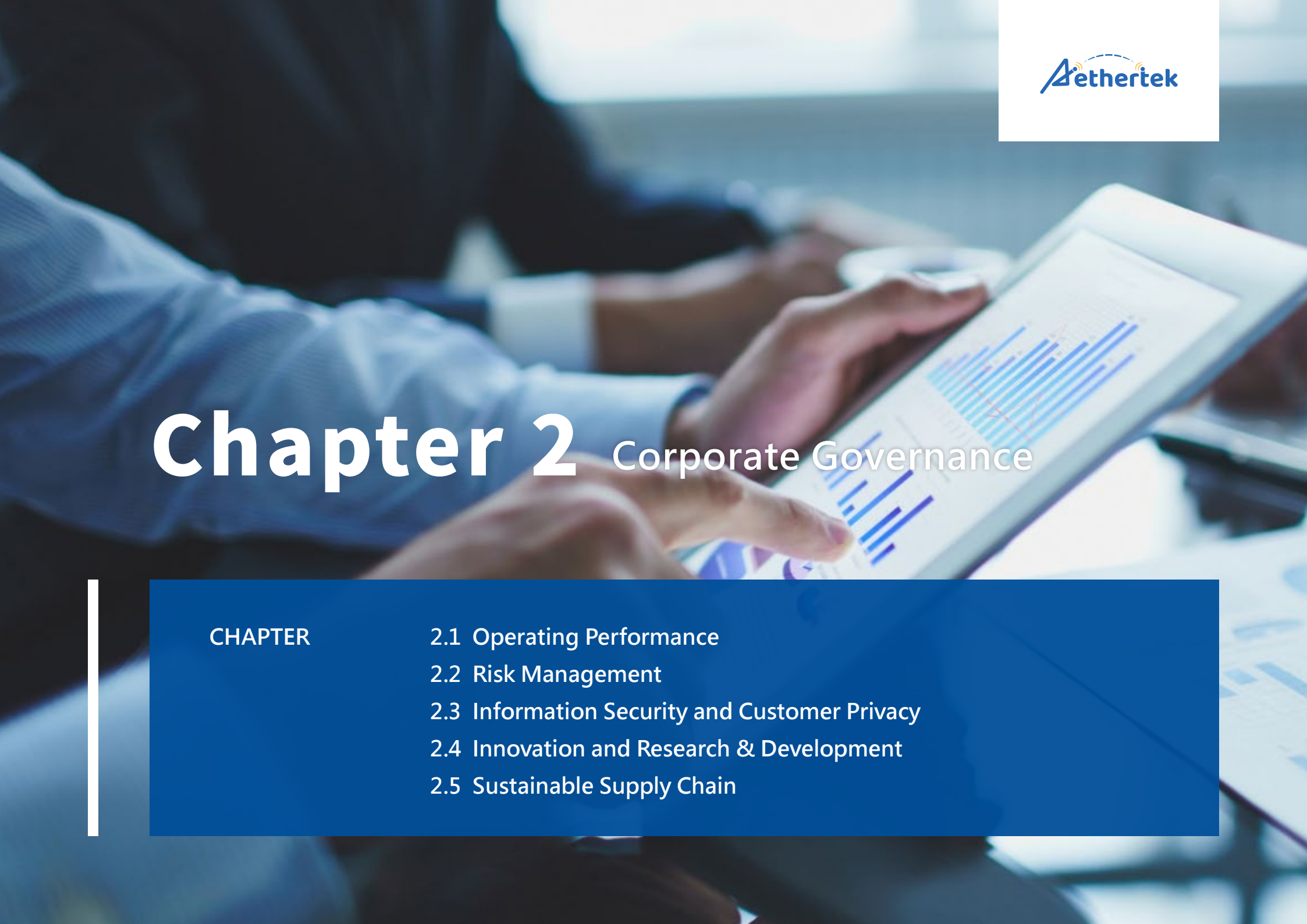
1.3.4 Material Topic Value Chain Impact

Category	Material Topics	SDGs	GRI Standards	Management Policy	Value Chain Impact					
					Aethertek Technology	Suppliers	Customers	Shareholders	Government Agencies	Employees
Governance/ Economic Issues	Economic Performance		GRI 201	The Company focuses its operations on steady growth, global manufacturing and service deployment, product portfolio optimization, and improved cost efficiency, continuing to strengthen core businesses such as test solutions, 5G millimeter wave, AI servers, and automotive electronics, so as to raise revenue, profitability, and long-term corporate value, and to respond to the expectations of shareholders, customers, employees, and other stakeholders through transparent disclosure and steady governance.	■	■	■	■		■
	Information Security and Customer Privacy		GRI 418	The Company serves global brand customers and handles product testing, technical data, customer dealings, and operations-related information; information security and customer privacy are therefore an important foundation for maintaining customer trust and operational stability. The Company should continue to establish information security management systems, access controls, data protection, and incident reporting and response procedures, and conduct regular reviews with reference to regulations, customer requirements, and international standards, so as to reduce the risks of data leakage, system interruption, and privacy infringement.	■		■	■	■	■
	Ethical Corporate Management		GRI 205	Through systems including the Ethical Corporate Management Code, the Ethical Corporate Management Operation Procedures, the Behavior Guidelines, the Supplier Code of Conduct, and integrity commitments, the Company regulates the interactions of employees, suppliers, customers, and other business partners, guarding against corruption, bribery, conflicts of interest, improper benefits, and unfair trading, and strengthens corporate governance and a culture of business ethics through education and awareness campaigns and grievance and whistleblowing channels.	■	■	■	■	■	■
	Innovation in Products and Technologies and Customer Service		Self-defined Topic	The Company takes test systems, 5G millimeter wave, AI servers, AR/VR, automotive electronics, and smart terminal applications as its principal directions of technological development, continuing to invest in R&D, product optimization, software-hardware integration, and customized solutions, and providing high-quality, highly reliable products and services that meet customer needs. Through rapid response, technical support, and long-term cooperative relationships, the Company helps customers enhance product verification efficiency, quality stability, and market competitiveness.	■	■	■			■

Category	Material Topics	SDGs	GRI Standards	Management Policy	Value Chain Impact					
					Aethertek Technology	Suppliers	Customers	Shareholders	Government Agencies	Employees
Social/ Employee Issues	Employment and Education and Training	8 DECENT WORK AND ECONOMIC GROWTH	GRI 401 GRI 404	The Company regards employees as important assets for technological innovation, customer service, and sustainable operation. Through lawful employment, equal employment opportunity, reasonable remuneration and benefits, a friendly workplace, education and training, professional skill development, and knowledge transfer, it helps employees upgrade the capabilities required by developments in test equipment, 5G, AI servers, automotive electronics, and global markets, and strengthens talent retention, organizational resilience, and long-term competitiveness.	■				■	■
Environmental issues	Greenhouse Gas Emissions and Energy Management	13 CLIMATE ACTION	GRI 302 GRI 305	In response to climate change, customers' low-carbon supply chain requirements, and the sustainability disclosure trends of the competent authorities, the Company continues to advance greenhouse gas inventories, energy use data management, energy-saving measures, and carbon reduction planning, progressively gaining command of the energy consumption and emission sources of its operating locations, and reducing the environmental impact of operations and enhancing the transparency of environmental management through equipment efficiency improvements, optimization of internal management systems, and supply chain communication.	■	■	■	■	■	







Chapter 2 Corporate Governance

CHAPTER

2.1 Operating Performance
2.2 Risk Management
2.3 Information Security and Customer Privacy
2.4 Innovation and Research & Development
2.5 Sustainable Supply Chain

2.1 Operating Performance



2.1.1 Financial Performance

Material Topic: Economic Performance				
Topics	Strategy	2025 Implementation Status	2026 Short-term Goals	Medium- and Long-term Targets for 2027 to 2030
Economic Performance	• Continuously increase revenue and net profit • Optimize the Company's financial structure	Achieve predetermined revenue and net profit targets.	• Continuously evaluate target implementation effectiveness, conduct rolling reviews, and initiate corresponding management measures at any time. • Strengthen corporate governance and expand revenue and profit	Create higher economic value to give back to shareholders, investors, and other stakeholders.



Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Good operational performance has always been Aethertek Technology's goal and serves as a meaningful response to the expectations of our shareholders.
Purpose of Topic Management	• **Deepening Customer Engagement:** Expanding our test equipment business, broadening product lines, and enhancing value-added services. • **Innovation and Research & Development:** 5G research and development and overseas deployment.
SDG Alignment	• Goal 8  **【Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all】**
Policy	• The Company is committed to enhancing operating effectiveness through effective resource allocation and market deployment, ensuring steady growth while creating long-term benefits for shareholders and other stakeholders • All solutions provided by the Company are customer-oriented. The Company actively optimizes its product and service scope to meet broad market demand and maintain a leading position amid intense competition, striving to bring customers higher quality and added value • The Company's professional expertise lies principally in test systems and 5G innovation. By optimizing processes to enhance cost effectiveness while stabilizing its financial structure, the Company ensures it maintains strong profitability even in today's volatile economic environment
Commitment	Achieve shared prosperity for all parties through steadily growing profits, and create long-term value for both the enterprise and society
Responsibility	• Enhance value and contribute to society, maximize shareholder returns, and build an environment where employees can continue to grow • Upholding a steady operating strategy, the Company discloses quarterly financial and operating performance in accordance with regulations, enhancing information transparency and investment value, responding to stakeholder expectations with pragmatic operating results, and fulfilling its commitment to the trust of the capital market
Grievance Mechanism	The Company has established a spokesperson system, with the spokesperson serving as the principal communication point for shareholders and stakeholders, receiving suggestions, responses to questions, and dispute handling, and referring matters to the responsible units for response and follow-up according to the nature of the topic, ensuring smooth communication channels and transparent information disclosure.
Action	• Prepare and publish an annual report each year disclosing operating results, publish financial reports quarterly, hold investor conferences each year to engage with investors, and update internal management reports monthly. The Company also promotes information integration and governance consistency among affiliated enterprises, so as to strengthen information transparency and governance effectiveness • To implement transparent governance and deepen communication with stakeholders, corporate governance-related information is disclosed in the investor relations section of the Company's official website, including the governance structure and its operation, published financial statements, shareholders' meeting and shareholder services information, the list of the top ten shareholders' holdings, and stakeholder communication results, comprehensively enhancing information disclosure transparency. Communication channels also allow the Company to broadly gather stakeholder opinions as an important basis for advancing sustainable operations and continuous improvement
Management Assessment Mechanism	The Company prepares an annual budget each year as the basis for operational planning, and convenes monthly operating management meetings to review the operating status of each department and revenue and profit performance, adjusting strategy and resource allocation in a timely manner so as to pragmatically advance the achievement of operating targets.

Company Operational Performance

Unit: NT$ thousand, earnings per share are in NT$

Items / Year	2023	2024	2025
Operating revenue	1,157,274	1,137,860	1,703,177
Operating Costs	542,167	476,392	592,454
Gross profit	615,107	661,468	1,110,723
Non-operating revenue and expenses	21,689	73,126	2,463
Net profit before tax	30,022	61,831	167,203
Net profit after tax for the current period	37,762	53,815	151,613
Total comprehensive profit or loss for the period	30,511	103,913	120,597
Earnings per share	0.41	0.30	1.52
Dividends	25,773	18,876	97,579
Employee Salary and Benefits	427,100	466,407	644,236
Payments to government	6,382	(6,582)	481
Retained Economic Value	155,852	182,767	368,427

Note: 1. Direct Economic Value Generated: income
2. Economic value distributed: operating costs, employee salaries and benefits, dividends, payments to government by country, and community investments.
3. Economic value retained: "Direct economic value generated" - "Economic value distributed"
4. "Employee salaries and benefits)" in employee benefits includes labor and health insurance costs, retirement fund costs, and other costs, representing the total monetary benefits provided to employees (excluding education and training, protective equipment, or other job-related costs), together with the total cost of non-monetary benefits such as employee trips, health examinations, and holiday gift boxes.
5. Payments to government refers to all taxes (including business tax, income tax, property tax) and fines.
6. The Company's operating results are disclosed using Aethertek and its affiliated enterprises as the organizational disclosure boundary, based on the consolidated financial statements audited by CPAs.
7. Information Restatement:
(1) Upon review, the previous data failed to deduct "operating costs" and "dividends" in accordance with the "economic value retained" formula. The economic value retained for 2023 and 2024 has been corrected following re-examination, and the corrected figures are presented in this table.
(2) Upon review, the comprehensive income for the period previously reported was the "other comprehensive income" figure from the financial statements; this has now been uniformly revised to be consistent with the "total comprehensive income for the year" figure in the financial statements.

Aethertek Technology received no government subsidies and made no political donations in 2025

2.1.1 Ethical Corporate Management and Legal Compliance

Aethertek Technology has always upheld the operating philosophy of "integrity, uprightness, and transparency," regarding compliant operations as an important cornerstone for practicing corporate social responsibility and advancing sustainable development, and never tolerating corruption or fraudulent conduct of any kind. The Company complies with local laws and regulations and has established a regular compliance review mechanism, continuously tracking and assessing the potential risks of legal changes and helping each unit implement internal rules and control operations, so as to pragmatically fulfill its responsibilities to stakeholders and achieve its sustainable operation goals.

Mateial Topic: Ethical Corporate Management

Topics	Strategy	2025 Implementation Status	2026 Short-term Goals	Medium- and Long-term Targets for 2027 to 2030
Ethical Corporate Management	Based on the "Ethical Corporate Management Code" and "Ethical Corporate Management Operation Procedures and Behavior Guidelines," we establish ethical operation policies founded on the business philosophy of integrity, transparency, and responsibility. These policies are reviewed and approved by the Board of Directors to establish robust corporate governance and risk control mechanisms, thereby creating a sound environment for sustainable business operations.	• In 2025, continued to promote the inclusion of integrity and probity clauses in the Company's business transaction contracts, and to ensure such clauses are legally effective, granting the Company the right to terminate the contract in the event of a violation, so as to implement the concrete execution and internal control effectiveness of the ethical corporate management policy • Ethical corporate management awareness campaigns had not yet commenced in 2025	• Ethical corporate management awareness achievement rate of 70%; 2026 training headcount has not yet been compiled, so the total number of employees who have received anti-corruption policy communication and training cannot be disclosed • Signing rate of the [Statement of Compliance with the Ethical Corporate Management Policy] by senior management reached 80% • Continue to promote the signing of the "Supplier Code of Conduct" and the "Commitment to Fulfilling Supplier Sustainability Responsibilities" among domestic and overseas suppliers, so as to strengthen ethical corporate management in supply chain management	• Ethical corporate management awareness achievement rate of 75% • Signing rate of the [Statement of Compliance with the Ethical Corporate Management Policy] by senior management reached 85% • Continue to promote the signing of the "Supplier Code of Conduct" and the "Commitment to Fulfilling Supplier Sustainability Responsibilities" among domestic and overseas suppliers to strengthen ethical corporate management in supply chain management, and achieve an annual countersignature rate of 30%

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	A sound ethical corporate management system is the cornerstone of an enterprise's sustainable development. If the system is inadequate, the involvement of internal personnel in corruption incidents would seriously damage the Company's reputation, weaken stakeholders' confidence in the transparency of its operations, and in turn affect investor decisions and market competitiveness, potentially triggering legal liability and the risk of regulatory penalties.
Purpose of Topic Management	With the establishment of a corporate culture of ethical management at its core, the Company ensures that all business activities strictly observe the principle of integrity, from system establishment and education and awareness through to continuous implementation. In accordance with the Ethical Corporate Management Code, Aethertek Technology promotes ethical compliance education and training and anti-corruption policy awareness. The external benefit is an enhanced corporate governance rating, while the internal benefit is stronger trust in the Company among investors and upstream and downstream partners, thereby consolidating Aethertek Technology's sustainable competitive advantage within the supply chain.
SDG Alignment	• Goal 16  【Peace, Justice and Strong Institutions】

Reporting Requirements	Sustainability Management Approach
Policy, Commitment, and Responsibility	Aethertek Technology takes ethical corporate management as its core corporate culture. It has formulated the "Ethical Corporate Management Code," the "Ethical Corporate Management Operation Procedures and Behavior Guidelines," the "Procedures for Handling Cases of Illegal, Unethical, or Dishonest Conduct," and the "Code of Ethical Conduct," building a complete ethical corporate management governance framework, and requires senior management to sign the "Statement of Compliance with the Ethical Corporate Management Policy." In terms of internal training and awareness, the Company arranges continuing education courses for directors and supervisors as well as annual regulatory awareness sessions, ensuring that senior management and all colleagues thoroughly understand the code of ethical conduct and the forms of violation (such as the definition and distinction between business social etiquette and improper transfers of benefits), and regularly reviews relevant regulatory updates and announces them to colleagues. In terms of supply chain management, the Company continues to promote the signing of the "Supplier Code of Conduct" and the "Commitment to Fulfilling Supplier Sustainability Responsibilities" by suppliers, covering dimensions including ethical corporate management, labor and human rights, health and safety, and environmental protection. At the same time, probity clauses are incorporated into transaction contracts, giving rise to punitive liquidated damages and the legal effect of contract termination in the event of a violation. Both internally and externally, and throughout the upstream and downstream supply chain, ethical conduct is the foremost standard, fully implementing a position of zero tolerance toward conduct in violation of integrity and continuously strengthening the corporate ethics culture and the foundation of sustainable governance.
Grievance Mechanism	Illegal conduct (including corruption) and unethical conduct are encouraged to be reported to the following mailbox. In 2025, there were no grievances or whistleblowing incidents involving violations of Company rules • Whistleblowing System and Channels: https://www.aether-tek.com/zh/whistleblowing/ • Whistleblowing and Complaint Email: contact@aether-tek.com
Action	• Strengthen awareness of integrity and a culture of anti-corruption among employees, customers, and suppliers; fully implement the Company's anti-corruption policy; eliminate illegal business practices in all forms; and advance Aethertek Technology as a sustainability benchmark that upholds corporate social responsibility and business ethics. • Regularly review the appropriateness of internal integrity policies and preventive program measures, and make rolling adjustments in line with regulatory amendments and supervisory trends, ensuring the system remains consistent with the regulatory environment • Require senior management to sign the "Statement of Compliance with the Ethical Corporate Management Policy," demonstrating a commitment to integrity implemented from the governance level downward and ensuring that all business execution complies with the Company's code of ethical conduct • Promote the adoption of an e-learning online learning system, expand ethical corporate management and anti-corruption course content, enhance colleagues' learning participation, and incorporate practical business cases (such as the compliance boundaries of business entertainment and gifts) to deepen colleagues' ability to identify forms of violation • For departments with low awareness campaign completion rates, proactively track make-up training progress and report to department heads, ensuring that ethical education and training achieves the goal of full coverage of all employees • Formulate whistleblowing procedures incorporating whistleblower protection provisions, undertake not to impose dismissal, transfer, or any other adverse measures on whistleblowers on account of their reporting, and effectively safeguarding whistleblowers' lawful rights and interests • Establish an independent investigation mechanism: setting up internal channels for accepting and opening cases and for investigation, providing external stakeholders with diverse means of communication, and conducting investigation, disciplinary action, and accountability in accordance with the "Procedures for Handling Cases of Illegal, Unethical, or Dishonest Conduct," ensuring the independence, impartiality, and confidentiality of grievance case handling
Management Assessment Mechanism	Through multiple mechanisms including internal audit, business process controls, annual awareness campaign implementation results, and statistics on whistleblowing cases received, the Company conducts ex ante prevention and ex post assessment of ethical corporate management, and formulates continuous improvement plans based on the assessment results. The overall implementation results of ethical corporate management are reported to the Board of Directors each year for review and supervision by the governance level, forming a cycle of continuous improvement in integrity governance.

Ethical corporate management is a core value of Aethertek Technology and is embedded in the Company's culture. At the institutional level, the Company has established the "Ethical Corporate Management Code" and the "Procedures for Ethical Corporate Management and Guidelines for Conduct," which set out the Company's policies and the standards of conduct employees are expected to follow. These documents are disclosed on the Company's website for the reference of all stakeholders. They apply to all members of Aethertek Technology — including subsidiaries, directors, managers, and employees — as well as to business partners, and strictly prohibit bribery, illegal political donations, conflicts of interest, and improper transactions.

Legal Compliance Training and Advocacy



In addition to internal awareness campaigns and system establishment, Aethertek Technology also actively extends its integrity requirements to the supply chain and transaction partners. From 2026, the Company will require suppliers to read the "Supplier Code of Conduct" carefully and to sign the "Commitment to Fulfilling Supplier Sustainability Responsibilities," expressly providing that no improper or dishonest transaction conduct may occur in business activities; in the event of a violation, Aethertek Technology may unilaterally terminate or rescind the transaction relationship and refuse further dealings. At the same time, probity clauses are expressly set out in the Company's standard sales contracts and in transaction contracts with suppliers and customers, prohibiting dishonest transaction conduct and giving the non-breaching party the right to terminate the contract and the breaching party the legal obligation to pay corresponding punitive liquidated damages. In 2025, the Company had no unlawful conduct or corruption incidents in violation of the principle of integrity, and all employees complied with ethical and regulatory requirements, concretely demonstrating the core philosophy of ethical corporate management.

To ensure that Aethertek Technology continues to comply with environmental, social, and economic laws and regulations and the requirements of supervisory authorities, the Company has established a mechanism for dynamically tracking regulations, assessing the potential impact of regulatory changes in real time and formulating response measures. During the reporting period (2025), the Company had 0 marketing and advertising-related penalty cases and NT$0 in penalties (including exaggerated or false advertising, unlawful publication, and similar conduct), and no incidents of violation of voluntary codes. Following compliance assessment, the Company's products and services present no safety or health regulatory risks.

In 2025, the Company had no unlawful conduct or corruption incidents in violation of the principle of integrity

In 2025, the Company had no marketing and advertising-related penalty cases (including exaggerated or false advertising, unlawful publication, and the like), and was not subject to litigation or any penalty amount on such grounds

In 2025, the Company had no incidents of violation of voluntary codes

Material Penalty Incidents

Aethertek Technology strictly complies with the relevant regulations of the competent authorities, and duly implements human rights protection, environmental protection, ethical corporate management, and business ethics management.

In 2025, the Company was not subject to any material penalties arising from violations of labor and human rights regulations or from ethical corporate management-related incidents involving anti-corruption, personal data protection, trade secret protection, competition, or antitrust laws

Note: "Material penalty" as used by the Company means a penalty imposed by a competent authority in an amount of NT$1 million or more; or a matter that must subsequently be announced as material information under any subparagraph of Article 4, Paragraph 1 of the "Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities", and for which the materiality of the impact on finance, business, shareholders' equity, or securities prices requires further assessment under the Company's internal material information assessment checklist.

Whistleblowing System

To guard against dishonest conduct and build a corporate culture of integrity and transparency, the Company has formulated the "Procedures for Handling Cases of Illegal, Unethical, or Dishonest Conduct," implementing the Code of Ethical Conduct and the Ethical Corporate Management Code, and encouraging employees and relevant personnel to report any unlawful conduct or conduct in violation of the aforementioned standards. Whether reports are made under the whistleblower's real name or anonymously, the Company keeps all whistleblowing information strictly confidential, preventing and protecting whistleblowers from improper retaliation or adverse treatment. Where confidentiality obligations are breached, disciplinary action will be taken in accordance with Company rules. To safeguard the legitimate rights of the party reported against, the Company also provides that party with an opportunity to appeal, preventing retaliation motivated by grievance.

Reports found to be substantiated upon investigation are handled in accordance with applicable laws and the Company's internal regulations. Where a report yields significant economic benefit, an appropriate reward may be granted under the Company's reward and disciplinary rules. The legitimate rights and interests of both the whistleblower and the party reported are protected throughout. However, if the investigation reveals that the whistleblower has fabricated false information, the whistleblower shall bear the relevant legal responsibilities.

In 2025, the Company had no violations resulting in litigation, whistleblowing, or losses related to corporate governance, ethical business operations, anti-corruption/bribery, or competition law.

	Content
Whistleblowing Methods and Scope	**Whistleblowing methods:** • **Anonymous Reporting:** Anonymous reports are generally not processed. However, if it is deemed necessary for investigation by the processing unit, the case may still be processed and used as a reference for internal review. • **Named Reporting:** Whistleblowers must provide sufficient information (including names, departments, job titles of relevant personnel, date of incident, and description of content) to facilitate report verification by the processing unit. **Whistleblowing scope:** • Conduct in violation of laws or regulations applicable to the Company • Conduct in violation of the Company's policies, systems, or related rules such as the integrity and ethical standards • Any conduct that harms or may harm the Company's rights and interests, such as fraud, misappropriation of Company assets, or receipt of improper benefits
Whistleblowing Channels	Whistleblowers may file reports through the following channels; the personnel responsible at the receiving unit shall make a written record of the content described and mark it "Confidential" • **Reporting in person:** explaining the content and circumstances of the report face to face with the receiving personnel • **Reporting by telephone:** the Company's Auditing Office, 02-26582068 (transfer to the Auditing Office) • **Reporting by correspondence:** email contact@aether-tek.com (the mailbox listed on the Company's official website)
Whistleblower Protection Mechanism	• The Company undertakes to protect whistleblowers from improper treatment on account of their reporting • No adverse personnel measures (such as suspension, contract termination, demotion, or salary reduction) shall be taken with intent to retaliate against a whistleblower or other internal personnel for exposing misconduct or serving as a witness • Personnel receiving reports of misconduct and those handling the investigation or audit shall keep the whistleblower's identity confidential and shall not disclose it without cause to the party reported against or to others without the whistleblower's own consent

Authority and Responsibilities

The Company's Finance Division serves as the dedicated unit, and is equipped with sufficient resources and competent personnel to carry out related operations including the revision, implementation, interpretation, and advisory services of these Operation Procedures and Behavior Guidelines, as well as the registration and filing of reported matters, and to oversee implementation. Its primary responsibilities are as follows:

- **Assist in integrating integrity and ethical values into the Company's business strategy, and formulate relevant preventive measures to ensure ethical corporate management in accordance with laws and regulations.**
- **Promote and coordinate training and advocacy for ethical integrity policies.**
- **Plan the whistleblower system to ensure its effective implementation.**
- **Prepare and properly maintain documented information related to the ethical corporate management policy, compliance declarations, implementation commitments, and execution status.**

Policy Communication and Training

Aethertek Technology actively communicates with directors and employees to convey the importance of anti-corruption through means including ethical corporate management-related statements, the incorporation of ethical corporate management clauses into contracts, awareness campaigns, and training courses. To strengthen the professional ethical standards of its employees, the Company will, beginning in 2026, conduct regular awareness sessions on ethical corporate management and related laws and regulations for all employees, and will continue its efforts to promote communication procedures for ethical corporate management.

Implementation of Tax Policy Compliance

Aethertek Technology has production and sales centers in Taiwan, Singapore, India, Vietnam, Hong Kong, and mainland China, all of which strictly comply with local tax regulations, such as business tax, enterprise income tax, and other related tax laws.

Regulatory Compliance

The Company complies with international tax standards and the tax regulations of each country where it operates, filing honestly and paying taxes in full within the prescribed deadlines, duly fulfilling its social responsibility as a taxpayer, and refusing to use tax structures without substantive operations, tax havens, or low-tax jurisdictions for tax planning and profit shifting for tax avoidance purposes.

Related Party Transactions

Related party transactions comply with the internationally recognized transfer pricing guidelines published by the Organization for Economic Co-operation and Development (OECD) and with the transfer pricing regulations of each jurisdiction in which the Company operates, and conform to the arm's length principle. When making major transactions and decisions, the Company simultaneously considers the optimization of its overall tax burden and the impact on reputation and sustainable value in each location of operation under a globalized supply chain, prudently assessing the impact of tax risks and the corresponding response measures.

Information Transparency

The Company regularly discloses information such as financial reports, annual reports, and sustainability reports through public channels, appropriately disclosing to stakeholders and potential investors an overview of the Company's operations, ensuring information transparency with a view to establishing dialogue on an equal footing.

Honest Communication

The Company maintains contact with the tax authorities of each country where it operates on a basis of mutual trust, respect, and honest communication, holding timely discussions and clarifications on tax matters and maintaining harmonious and sound relations. Through continuous education and training, it strengthens the professional knowledge of governance personnel and the tax management unit, enhancing their ability to respond to tax issues amid changing circumstances, and handles related matters with an honest and steady attitude to effectively control tax risk.



2.1.3 Board of Directors

As the highest governance body, the Company's Board of Directors bears the core responsibility of leading sustainable development. The Board regularly reviews the Company's purpose, vision, and strategy, deeply integrating sustainable development goals into operating decisions. To ensure that decisions comprehensively cover material topics across the economic, environmental, and social dimensions, the Board actively incorporates stakeholder opinions as a reference for decision-making, so as to balance long-term corporate value creation with stakeholder expectations.

Composition, Term of Office, and Method of Election

Aethertek Technology's 12th Board of Directors comprises seven directors, including one executive director who is a Company employee, two non-executive directors, and four independent directors. Independent directors hold more than half of the seats, and no more than half of the independent directors have served for more than three consecutive terms, amply demonstrating the Company's regard for independent oversight. Directors are elected under a candidate nomination system in accordance with Article 192-1 of the Company Act, with the shareholders' meeting electing directors from a list of candidates. Nominations take into account diversity, independence, industry experience, finance and accounting, law, sustainable development, risk management, and capabilities relevant to material impacts on the Company. The term of office is three years, and directors are eligible for re-election.

The Company's Chairman is elected from among the directors with the attendance of two-thirds or more of the directors and the consent of a majority of the directors present. The Board operates under the Chairman's leadership, and its members combine diverse backgrounds with the professional competencies required for the Company's development. Through regulations including the "Code of Practice for Corporate Governance," the "Rules of Procedure of the Board of Directors Meeting," the "Measures for Election of Directors," and the "Organizational Regulations of the Audit Committee," the Company maintains sound Board operating effectiveness and governance systems. The Board has established an Audit Committee, a Remuneration and Compensation Committee, and a Sustainable Development Committee, all chaired by and composed of independent directors, assisting the Board's decision-making through professional division of labor and an independent, detached standpoint, thereby strengthening the oversight function, enhancing management capabilities, and actively implementing

Board Member Diversity

In accordance with the "Measures for Election of Directors" and the "Code of Practice for Corporate Governance," the Company's Board actively promotes diversity in Board composition, ensuring that director election and composition give due regard to both professional knowledge and diversity, without restriction on grounds such as gender, nationality, age, or ethnicity. The current directors span different genders, ages, professional backgrounds, and fields of work, possessing the professional experience required for the Company's operations in areas such as business, finance, accounting, law, marketing, and business management, forming a diverse and complementary decision-making team that effectively responds to various risks and impacts and ensures decision quality and governance effectiveness.

In 2025, the Company convened 1 extraordinary Board meeting, with an average attendance rate of 100%, and 7 Board meetings, with an average attendance rate of 95.91%, complying with the requirement of the Company's "Rules of Procedure of the Board of Directors Meeting" that meetings be held at least once each quarter. These meetings regularly review operating performance, discuss important strategic proposals, and examine ESG topics such as environmental, social, and economic impacts and related risks and opportunities. Important proposals are simultaneously disclosed in the shareholders' meeting annual report and on the Company website, implementing information transparency and corporate governance.



Board Members

Position	Name	Gender	Age Range	Audit Committee Member	Remuneration and Compensation Committee Member	Sustainability Development Committee Member	Employee Status
Corporate Director Representative - Chairman	Wu, Sheng-Hao	Male	41-50				✓
Representative of Corporate Director	Chang, Ming-Jye	Male	61-70				
Representative of Corporate Director	Hung, Ju-Chun	Female	51-60				
Independent Director	Lin, Lien-Hsing	Male	51-60	✓	✓	✓	
Independent Director	Huang, Yi-Tsung	Male	61-70	✓		✓	
Independent Director	Lee, Fa-Yao	Male	71-80	✓	✓	✓	
Independent Director	Hsu, Chia-Yuan	Male	51-60	✓	✓	✓	

2.1.4 Functional Committee and Remuneration Policy

Audit Committee

The Company has established an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee is principally responsible for overseeing the fair presentation of the company's financial statements, the appointment (dismissal), independence and performance of certified public accountants, the effective implementation of internal controls, the company's compliance with relevant laws and regulations, and the management of existing or potential risks of the company. The Company's attesting CPAs also report the audit or review results of the quarterly financial statements at each quarterly Audit Committee meeting.

During this report's reporting period, covering both the third Audit Committee (term from August 10, 2022 to the expiry of the term of the 11th Board of Directors) and the fourth Audit Committee (term from May 20, 2025 to the expiry of the term of the 12th Board of Directors), the Audit Committee comprised a total of 4 members and met at least once each quarter. The Committee is composed of all independent directors.

In 2025, a total of 6 Remuneration Committee meetings were held with an overall attendance rate of 100%.

Remuneration and Compensation Committee

The Company has established a Remuneration and Compensation Committee in accordance with Article 14-6 of the Securities and Exchange Act, with the aim of strengthening corporate governance. The Committee is responsible for formulating and regularly reviewing the performance targets, remuneration policy, systems, standards, and structure for the Company's directors and managerial officers, so that they are internally fair and externally competitive, and for regularly assessing the achievement of performance targets, thereby maintaining a sound remuneration system for the Company's directors and managerial officers. The reasonableness of related performance, remuneration, compensation, and pay is submitted to the Board for resolution following review and approval by the Remuneration and Compensation Committee.

The Company's performance appraisal of senior management is currently conducted principally on the basis of operating targets, departmental management effectiveness, and the achievement of individual responsibilities. In the future, the Company will assess the progressive incorporation of sustainable development performance indicators as a reference for optimizing senior management performance management and the incentive and remuneration system, so as to strengthen the linkage between sustainable development goals and management responsibility.

In addition, Article 3 of the Company's "Organizational Regulations of the Remuneration and Compensation Committee" provides that "the members of this Committee shall be appointed by resolution of the Board of Directors, and shall number three, of whom a majority shall be independent directors." During this report's reporting period, covering both the sixth Remuneration and Compensation Committee (term from August 10, 2022 to the expiry of the term of the 11th Board of Directors) and the seventh Remuneration and Compensation Committee (term from July 31, 2025 to the expiry of the term of Aethertek Technology's 12th Board of Directors), the Remuneration and Compensation Committee comprised a total of 3 members, in compliance with the requirements. The Remuneration and Compensation Committee convened 3 meetings in 2025, with an actual attendance rate of 100%. As to the scope of its decisions, Article 5 of the Company's "Organizational Regulations of the Remuneration and Compensation Committee" provides that these include cash compensation, stock options, profit sharing through stock ownership, retirement benefits or severance pay, various allowances, and other measures of a substantively incentive nature. The duties of the Remuneration and Compensation Committee are to assess, from a professional and objective standpoint, the remuneration policy and system for the Company's directors and managerial officers, to make recommendations to the Board and provide a reference for its decisions, and to faithfully perform its powers with the due care of a good administrator in submitting its recommendations to the Board for discussion. Salaries are determined according to the vacancy requirements of each unit and the applicant's education, experience, and expertise, together with internal and external fairness. The standards for determining salaries do not differ on grounds of gender, ethnicity, religion, political position, marital status, or the labor unions, associations, or other organizations in which personnel participate.

As to director remuneration policy, the Company complies with the "Articles of Incorporation" and the "Organizational Regulations of the Remuneration and Compensation Committee." Director remuneration is determined according to each director's degree of participation in the Company's operations, value of contribution, individual performance, and the Company's long-term operating performance, taking comprehensive account of the reasonableness of its linkage to individual performance, the Company's operating performance, and future risks, and with reference to the general level of payment among industry peers. Where the Company records annual operating profit, an amount not exceeding 3% of that year's profit may be allocated as director remuneration for the year. Director remuneration is reviewed by the Remuneration and Compensation Committee and the Board of Directors, and the remuneration system is reviewed at any time in light of actual operating conditions, so as to strike a balance between the Company's sustainable operation and risk control.

As to senior management remuneration, in order that senior managers attach importance to the Company's long-term operating targets, to incentivize improved operating performance and profit creation, and to implement the linkage between senior management remuneration and the Company's operating performance, senior management remuneration is highly linked to overall operating, financial, and non-financial individual key performance targets, with special contributions or events of material impact also taken into account, and with reference to domestic and international industry levels. The Board of Directors has approved the "Regulations Governing the Issuance of Restricted Stock Awards to Employees" and issued restricted stock awards, under which achievement of the annual operating targets and individual performance targets within three years of issuance entitles the recipient to a proportionate award of Company shares, serving as a long-term incentive mechanism for senior management.

In 2025, a total of 3 Remuneration Committee meetings were held with an overall attendance rate of 100%.

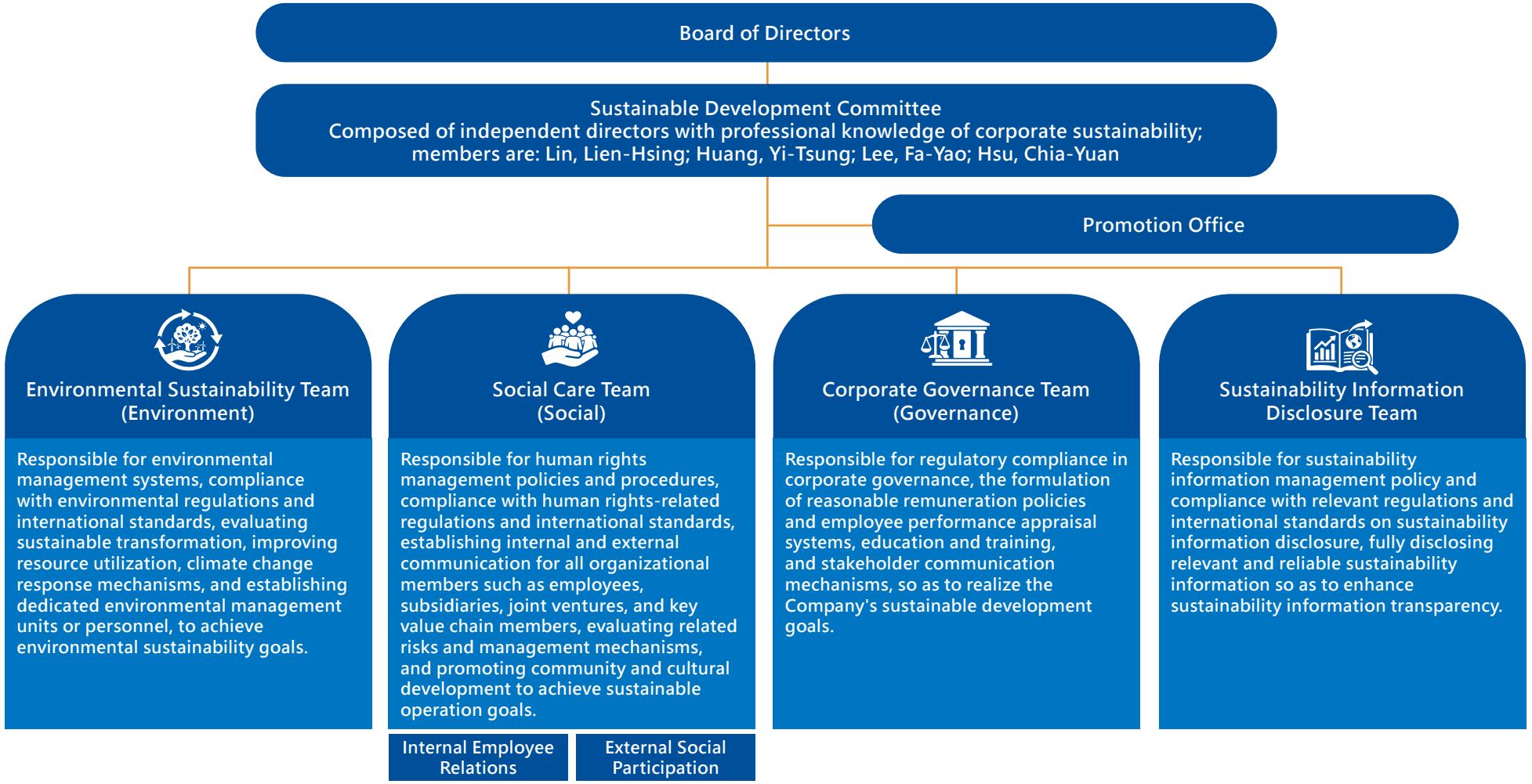
Sustainable Development Committee

To implement corporate sustainable development, the Company established the Sustainable Development Committee in 2024, with four independent directors — Mr. Lin, Lien-Hsing, Mr. Huang, Yi-Tsung, Mr. Lee, Fa-Yao, and Mr. Hsu, Chia-Yuan — serving together as members. As the highest decision-making unit in the sustainability governance framework, it has staff and executive bodies under it: the Sustainable Development Promotion Office and the Sustainability Information Disclosure Team, which are responsible for researching and analyzing international sustainable development trends and gaining an in-depth understanding of stakeholder needs, so as to identify stakeholders and material topics, and for conducting project management and promotion with respect to the impacts that material environmental, social, and governance topics may have on operations. Together with the environmental, social, and corporate governance functional teams, they jointly plan application strategies and implementation programs. The Sustainable Development Promotion Office coordinates the operation of the Sustainable Environment Team, the Social Welfare Team, the Corporate Governance Team, and the Sustainability Information Disclosure Team. Through this governance framework, the Company is able to deepen the implementation of its sustainability strategy, effectively supervise the effectiveness of each project's execution, ensure smooth cross-departmental coordination, and drive Aethertek Technology toward its sustainable development vision with full effort. In March 2022, the Board of Directors approved the "Sustainable Development Practice Principles." Sustainable development matters are supervised by the Board with respect to their implementation, developing a more solid model of sustainable operation. In the "Results of the 12th Corporate Governance Evaluation" published in 2026, the Company rose by 2 and 1 rating bands respectively in the rankings among all TPEx listed companies and among all TWSE and TPEx listed companies, with its TPEx ranking rising to the top 21% to 35% band — demonstrating Aethertek Technology's increasingly high regard for sustainable development.

The Sustainable Development Committee meets once each quarter and may convene extraordinary meetings at any time as needed. It met 4 times in 2025, with an attendance rate of 100%. Through regular meetings, the Sustainable Development Committee reviews the Group's sustainable development strategy and the direction of each project, striving to establish a sound and fair governance system and strengthen management capabilities. It is responsible for reviewing and assessing the corporate governance organization and system, the sustainable development strategy, and the sustainability report, and for supervising implementation progress and effectiveness, submitting these to the Board of Directors for resolution. The Board of Directors plays the highest supervisory role, regularly (quarterly) receiving reports from the Sustainable Development Committee, reviewing the Company's overall sustainability strategy, material ESG topics, and implementation results, and providing guidance and recommendations. To ensure that the sustainable development strategy is closely integrated with the Company's core operating values, the Company's Sustainable Development Committee is incorporated into the supervisory system of the Chairman and the General Manager, establishing a framework of authority and responsibility at the senior governance level. Under this framework, the Chairman serves as the highest guiding authority, responsible for setting the overall direction and governance principles of sustainable development and ensuring that the sustainability strategy is highly consistent with the Company's operating philosophy and long-term development goals; the General Manager bears responsibility as the executive hub, responsible for coordinating the Sustainable Development Promotion Office, integrating cross-departmental resources, and effectively supervising the execution of action programs by the four major functional teams for environment, society, corporate governance, and sustainability information disclosure, ensuring that sustainability performance is duly implemented and that the organization achieves maximum synergy.

In 2025, a total of 6 Remuneration Committee meetings were held with an overall attendance rate of 100%.





	Number of Meetings Held (Reporting Period)	Attendance Rate
Board of Firectors	7	95.91%
Audit Committee	6	100%

	Number of Meetings Held (Reporting Period)	Attendance Rate
Remuneration and Compensation Committee	3	100%
Sustainable Development Committee	4	100%

Note: In 2025, the Company convened 1 extraordinary Board meeting, with an average attendance rate of 100%, and 7 Board meetings, with an average attendance rate of 95.91%

2.1.5 Enhance Board of Directors' operational effectiveness

Board Performance Evaluation

To enhance the quality of the Board's decision-making, the Company has expressly formulated the "Measures for the Evaluation of the Board's Performance," establishing a Board performance evaluation system and regularly conducting internal performance evaluations. In addition to annual self-evaluation by questionnaire of the performance of the Board, individual directors, and each Functional Committee with respect to their degree of participation in the Company's operations, enhancement of the quality of Board decision-making, Board composition and structure, the election and continuing education of directors, and internal control, an external professional independent institution or team of external experts and academics conducts a Board performance evaluation once every three years, so that objective external examination provides recommendations for refinement, further optimizing the operation of governance mechanisms and achieving the goal of sustainable governance.

The self-evaluations of the Board of Directors, individual directors, and each functional committee for 2025 were completed and reported to the Board before the end of the first quarter of 2025, with good overall performance evaluation results.



Implementation of Performance Evaluation

1. The "Board Performance Self-Assessment Questionnaire" is evaluated by the corporate governance officer, with assessment dimensions including: participation in company operations, improving the quality of board decisions, board composition and structure, director selection and continuing education, and internal control—five major dimensions.
2. The "Director Self-Assessment Questionnaire" is completed by all Board members, evaluating six major aspects: understanding of company goals and missions, awareness of director responsibilities, level of participation in company operations, internal relationship management and communication, director's expertise and continuous education, and internal control.
3. The "Functional Committee Performance Self-Assessment Questionnaire" is evaluated by the convener of each functional committee, with assessment dimensions including: participation in company operations, awareness of functional committee responsibilities, improving the quality of functional committee decisions, functional committee composition and member selection, and internal control—five major dimensions.

The maximum score for all of the following is 5 points

- **The 2025 "Board of Directors" performance evaluation resulted in an average score of 4.68 points across all aspects**
- **The 2025 "Individual Directors" performance evaluation resulted in an average score of 4.57 points across all aspects**
- **The 2025 "Functional Committees" performance evaluation resulted in an average score of 4.62 points across all aspects**

Based on the results described above, the Company's assessment unit rated overall performance as "Above Standard." This indicates that the Board of Directors, individual directors, and the functional committees operate effectively and with a high degree of professional competence, fulfilling their responsibility to guide and oversee the Company's strategy, maintaining sound internal control systems, and demonstrating an efficient decision-making process and a robust governance structure.

Board Management of Conflicts of Interest

Directors uphold a high degree of self-discipline and implement the Company's "Rules of Procedure of the Board of Directors Meeting." Where a director has a personal interest in a Board proposal such that the Company's interests may be prejudiced, the director requests recusal on their own initiative, refraining from participating in the discussion and voting, and does not engage in improper conduct. Independent directors likewise maintain an objective and impartial standpoint, offering recommendations based on their expertise and experience. In the Board's discussion of any proposal, their opinions are fully considered while the principle of conflict-of-interest recusal is also observed. For the implementation status of director recusal on proposals involving conflicts of interest, please refer to the Company's shareholders' meeting annual report. The Chairman is exclusively responsible for supervising Board operations and major decisions, while the Chief Operating Officer is responsible for the Company's day-to-day operations and strategy execution. Through this division of responsibilities and complementary authority, corporate governance is effectively implemented while conflicts of interest are avoided. The Company's Chairman concurrently serves as General Manager; to reduce the governance risks that may arise from such concurrent service, the Company has built a sound supervisory and checks-and-balances framework through mechanisms including a majority of independent directors, Functional Committees, conflict-of-interest recusal, internal audit, and Board supervision.

Recusal from voting

To build a sound Board operating system and strengthen the oversight function, the Company has formulated organizational regulations for each Functional Committee, expressly setting out their scope of duties for compliance. Directors also uphold a high standard of self-discipline in observing conflict of interest requirements. Where a director or the legal entity the director represents has an interest in a matter before the Board, the director explains the material aspects of that interest at the relevant Board meeting, recuses themselves from the discussion and the vote, and may not exercise voting rights on behalf of other directors.

Announcement of material matters

In addition to regular reports from each Functional Committee to the Board, management also regularly provides important operating information to directors and communicates at any time on key material events. For the nature and total number of material events, please refer to the material information published by the Company on the Market Observation Post System. The Company had no key material events during the reporting period.

Periodic filing

Board members must regularly disclose their positions on the boards of other enterprises, any cross-shareholdings with suppliers or other stakeholders, and whether there are shareholders with control. The Company has a dedicated unit that regularly reviews the completeness and accuracy of such information, and directors must also sign statements confirming the truthfulness of the information provided. The relevant information is simultaneously disclosed in the annual report, so as to implement information transparency and safeguard stakeholders' rights and interests.

Whistleblowing System

In accordance with the "Procedures for Handling Cases of Illegal, Unethical, or Dishonest Conduct," the Company has established internal and external whistleblowing channels for stakeholders to disclose any unlawful or unethical conduct or conduct in violation of ethical corporate management, so as to maintain the Company's sound operation and safeguard stakeholders' rights and interests.

2.1.6 Board Member Expertise

To strengthen corporate governance and promote sound development of the Board's composition and structure, the Board members of our company not only possess cross-industry professional experience but also encompass complementary capabilities in finance, legal affairs, research and development, and management. They maintain high sensitivity and quick responsiveness to various risks and impacts.

Job Title	Name	Operational Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Knowledge of the industry	Global Market Perspective	Leadership and Decision-Making	Legal Capacity	Sustainable Development
Corporate Director Representative - Chairman	Wu, Sheng-Hao	✓	✓	✓	✓	✓	✓	✓		✓
Representative of Corporate Director	Chang, Ming-Jye	✓	✓	✓	✓	✓	✓	✓		✓
Representative of Corporate Director	Hung, Ju-Chun	✓	✓	✓	✓	✓	✓	✓		✓
Independent Director	Lin, Lien-Hsing	✓	✓	✓	✓	✓	✓	✓		✓
Independent Director	Huang, Yi-Tsung	✓	✓	✓	✓	✓	✓	✓		✓
Independent Director	Lee, Fa-Yao	✓		✓	✓	✓	✓	✓	✓	✓
Representative of Corporate Director	Chang, Ming-Jye	✓		✓	✓	✓	✓	✓	✓	✓

Each year, in light of the Company's operating and development needs, the professional knowledge required for directors to perform their duties, and the requirements of current regulatory trends, the Company not only actively arranges diverse continuing education courses for Board members but also provides information on external courses from time to time, encouraging Board members to enhance their professional knowledge in finance, sustainability, regulatory, and financial matters and to develop other diverse capabilities, and continuously refining the Board's ability to manage risk. The 2025 continuing education courses included those listed below, equipping directors with the relevant knowledge to lead the Company's future direction.

Board Member Expertise

In view of the fact that directors' participation in the Company's operating decisions may involve various regulatory compliance and governance practice topics, Aethertek Technology actively encourages and arranges for directors to take relevant professional courses. In 2025, the total continuing education hours for all directors were 60 hours, and each director completed at least 6 hours, achieving the target of the director continuing education plan. Through continuing education, directors maintain their core values and professional advantages and capabilities, ensuring that Aethertek Technology's formulation, planning, and execution of its sustainable development strategy accord with the Company's sustainable development purposes, and also strengthening directors' management performance. At the same time, to implement risk management and enhance the willingness of professional talent to serve as directors, the Company takes out liability insurance for directors each year, allowing directors to perform their duties free of concern and reducing the risk of material harm to the Company and its investors.

Board Member Training and Development

Names of Board Members	Course Organizer	Continuing Education Course	Continuing Education Course	Hours	Professional Competency Corresponding to the Course
Wu, Sheng-Hao	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
Chang, Ming-Jye	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
Hung, Ju-Chun	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
Lin, Lien-Hsing (Independent Director)	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
Huang, Yi-Tsung (Independent Director)	Corporate entities of Taiwan Corporate Governance Association	Carbon Pricing Instruments under the Climate Act: Carbon Fees and Carbon Credits	2025/05/06	3	Operational judgment, accounting and financial analysis, business management, industry knowledge, global market perspective, sustainable development, and climate change
	Securities and Futures Institute	Twin Transition for Strengthening Organizational Resilience – AI Governance and Sustainability Governance	2025/08/12	3	Operational judgment, business management, knowledge of the industry, global market perspective, and leadership and decision-making

Names of Board Members	Course Organizer	Continuing Education Course	Continuing Education Course	Hours	Professional Competency Corresponding to the Course
Huang, Yi-Tsung (Independent Director)	PricewaterhouseCoopers (PwC) Taiwan	Embracing the AI Wave: Mastering the Business Code of Generative AI	2025/11/04	3	Operational judgment, business management, knowledge of the industry, global market perspective, and leadership and decision-making
	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
	Securities and Futures Institute	Ethical Corporate Management, Employee Fraud, and Whistleblowing Risk (including Gender Equality)	2025/11/11	3	Operational judgment, business management, crisis management, leadership and decision-making, legal capacity
Lee, Fa-Yao (Independent Director)	Corporate entities of Taiwan Corporate Governance Association	Climate Change and TCFD	2025/05/08	3	Operational judgment, accounting and financial analysis, business management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
	Corporate entities of Taiwan Corporate Governance Association	The Carbon Tide Arrives: An Overview of the Formation and Trading System of Carbon Credits	2025/08/07	3	Operational judgment, accounting and financial analysis, business management, knowledge of the industry, global market perspective, leadership and decision-making
	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change
Hsu, Chia-Yuan (Independent Director)	Corporate entities of Taiwan Corporate Governance Association	Key Analysis of IFRS 18 "Presentation and Disclosure in Financial Statements"	2025/11/05	3	Operational judgment, accounting and financial analysis, and business management
	Corporate entities of Taiwan Corporate Governance Association	Analysis of International IFRS Sustainability Disclosure Standards and Corporate Response Strategies	2025/11/05	3	Operational judgment, accounting and financial analysis, business management, crisis management, knowledge of the industry, global market perspective, leadership and decision-making, sustainable development, and climate change

Board Member Shareholdings

Job Title	Name	Number of Shares Held	Shareholding Ratio	Concurrent Positions
Corporate Director	Erickson Capital Co., Ltd.	37,251,000	51.90	Not applicable
Corporate Director Representative - Chairman	Wu, Sheng-Hao	0	0	Aethertek Technology Co., Ltd. - Chairman and General Manager Triple S Technologies Inc.- Chairman Trantest Precision (China) Ltd. - Chairman Trantest Enterprise (India) Private Limited - Chairman Trantest Enterprise (Vietnam) Company Limited - Chairman
Representative of Corporate Director	Chang, Ming-Jye	0	0	Aethertek Technology Co., Ltd. - Director Fracai Investment Bank - Chief Economist
Representative of Corporate Director	Hung, Ju-Chun	0	0	Aethertek Technology Co., Ltd. - Director Dong Hui Development Co., Ltd. - Finance Supervisor
Independent Director	Lin, Lien-Hsing	0	0	Aethertek Technology Co., Ltd. - Indepent Director Shinelong Automotive Lightweight Application Ltd. - Independent Non-Executive Director L&K Engineering (Suzhou) Co., Ltd. - Independent Director
Independent Director	Huang, Yi-Tsung	0	0	Aethertek Technology Co., Ltd. - Indepent Director PixArt Imaging Inc. - Representative of Corporate Director ITE Tech. Inc. - Independent Director eCloudvalley Digital Technology Co., Ltd. - Independent Director
Independent Director	Lee, Fa-Yao	0	0	Aethertek Technology Co., Ltd. - Indepent Director Accton Technology Corp. - Independent Director
Independent Director	Hsu, Chia-Yuan	0	0	Aethertek Technology Co., Ltd. - Indepent Director Associate Professor of Providence University Department of Law and Legal Secretary of the Secretariat Office

Note: The number of shares and shareholding ratios calculated in this table are based on data as of Aethertek Technology's most recent approved change date, April 10, 2026.

2.2 Risk Management

The Company's "Risk Management Policy" was approved by the Board of Directors in 2026. The Audit Committee reviews the assessment of the effectiveness of the Company's internal control system, ensuring that internal controls are effectively implemented and supervising the control of the Company's existing or potential risks. The Board of Directors is the highest decision-making unit for the Company's risk management and bears ultimate responsibility for the Company's overall risk, directly supervising the effective operation of the risk management mechanisms of each affiliated enterprise within the Group and being responsible for approving the Group's risk management policy and key risk management systems. Having examined its business and operating characteristics, the Company brings the risks involved in its various business activities — including operational risk, financial risk, information security risk, legal compliance risk, and human resources risk — within the scope of management. Based on the risk identification results, each responsible department formulates corresponding response strategies and management measures, ensuring that the relevant risks are properly managed and reducing their potential impact on the Company's operational stability and profitability.

As to the implementation and control effectiveness of the relevant risk management, each functional unit identifies, analyzes, and assesses the risks of its business activities within its remit and formulates and implements specific risk management programs. In addition to monitoring risks on an ongoing basis, each unit regularly reports on the implementation status of risk management, enabling the Board of Directors to continuously supervise and review the management team's risk management implementation, further strengthening corporate resilience and the foundation of sustainable operation.



2.3 Information Security and Customer Privacy



Material Topic: Information Security and Customer Privacy

Topics	Strategy	2025 Implementation Status	2026 Short-term Goals	Medium- and Long-term Targets for 2027 to 2030
Information Security and Customer Privacy	Establish clear data processing principles and implement appropriate data security measures to protect customer data from unauthorized access.	• Share information security news from industry peers from time to time, including information being hacked, information security incidents recently encountered by the Company, and internal information confidentiality preventive measures, including: ► Promote awareness of the identification and prevention of external phishing emails, and require colleagues to "collect documents immediately" after printing, so as to avoid material risks such as leakage of confidential information, exposure of personal data, and theft of trade secrets ► Internal announcements prohibiting the use of pirated software, complying with software licensing and compliance requirements to avoid infringement risk • Conduct annual disaster recovery drills • Assess the adoption of an off-site backup mechanism • In 2025, there were no complaints leading to judicial action arising from material information security incidents — such as leakage of customer or employee information or fines — caused by violations of information security or personal data protection	• Implement the adoption of an information security management system (ISO 27001), with adoption expected to be completed by the end of 2026, so as to meet the information security and personal data protection requirements of domestic and international customers and strengthen information security risk defense capabilities • Adopt information security-related management systems and an off-site backup mechanism, supplemented by regular system testing and social engineering drills, strengthening employees' information security awareness and information security incident response mechanisms, so as to prevent the risk of possible information leakage • Regularly take inventory of the software used by Company employees and compare it against internal procurement records, examine whether any colleagues within the Company are using unauthorized software • Assist in the adoption of a digital learning platform, using platform permissions and content restrictions on access to achieve rapid dissemination of Company policies, regulatory awareness, and various internal education and training, while preventing the leakage of internal information and intellectual property content • Continue to maintain a record of no complaints leading to judicial action arising from material information security incidents — such as leakage of customer or employee information or fines — caused by violations of information security or personal data protection	• Adopt an AI system internally to optimize the Company's overall administrative systems, including applications for the use of seals and payment requests, enabling staff and support functions to retrieve and organize data more rapidly and accurately, with the aim of substantially reducing the Company's administrative operating costs • Continue to maintain a record of no material information security incidents — such as information leakage or fines — caused by violations of information security or personal data protection that lead to complaints resulting in judicial action

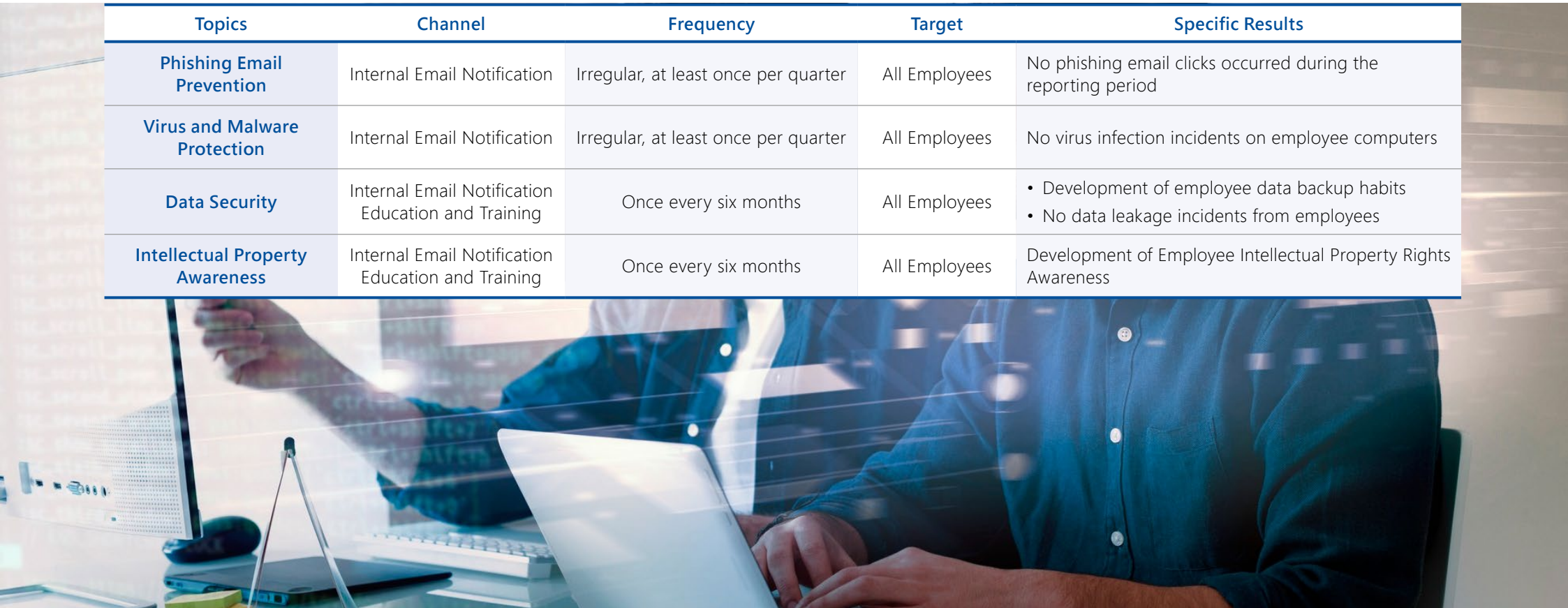
Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Improper internal information security management leading to material information security incidents, leakage of confidential information, or theft or loss of customer data could not only cause business interruption but also damage the Company's reputation and customers' trust in the Company.
Purpose of Topic Management	In the face of increasingly severe information security challenges, continuously strengthening the information security management system is an essential goal. Adoption of the information security management system is expected to be completed by the end of 2026, with regular crisis drills conducted and employee information security education and training strengthened to enhance information security risk defense capabilities.
SDG Alignment	• Goal 16  **【Peace, Justice and Strong Institutions】**
Policy	• Plan to establish an "Information Security Management Policy" and "Information Security Management Procedures," together with related Group-wide information security regulations and operating guidelines, to strengthen information security management. These measures are intended to secure data, systems, equipment, and networks, ensuring the confidentiality, integrity, and availability of the Company's and its customers' assets and data, and to strengthen the Company's defenses against information security risks. • New employees must sign an "Employee Confidentiality Agreement," safeguarding the Company's internal confidential information and customers' data privacy rights • Strengthen the internal emergency response SOP for information security management, and continue to simulate various information security attack incidents and arrange for relevant personnel to participate in drills • Mandatorily require the installation of endpoint antivirus systems and information security forensic tools, together with network access control and information security protection monitoring, strengthening the Company's intranet and its internal and external network-connected devices • Continuously take inventory of and upgrading information security protection mechanisms, maintain vulnerability scanning, and conduct internal attack-and-defense drills to identify and remediate information security vulnerabilities • Promote awareness of information security information through case sharing and learning and through statistics and analysis of information security incidents, thereby enhance employees' information security awareness and gather and improve the techniques, products, or procedures for the performance and effectiveness of the organization's information security management system • Periodic information security reports are made to the Chairman, COO, and General Manager to audit and evaluate the effectiveness of the company's information operations internal controls, as well as to protect the confidentiality, integrity, and availability of information.
Responsibility	The information security organization and responsibilities have been clearly defined to promote and maintain various management, execution, and audit tasks.
Resources	Strengthen security awareness, update security equipment, and implement data encryption measures to achieve company security and customer privacy protection.
Grievance Mechanism	The Company provides email channels for internal and external reporting and grievances: contact@aether-tek.com
Action	Continuously optimize the information security environment, including measures such as information equipment and software inventory, maintenance, and security awareness promotion.
Management Assessment Mechanism	Follow and execute audits by the Auditing Office according to the Company's internal control system's computerized information system cycle and information security checks. Additionally, annually engage CPAs from accounting firms to conduct external System Audit procedures for comprehensive information and security-related audits.

2.3.1 Information Security Objectives and Management

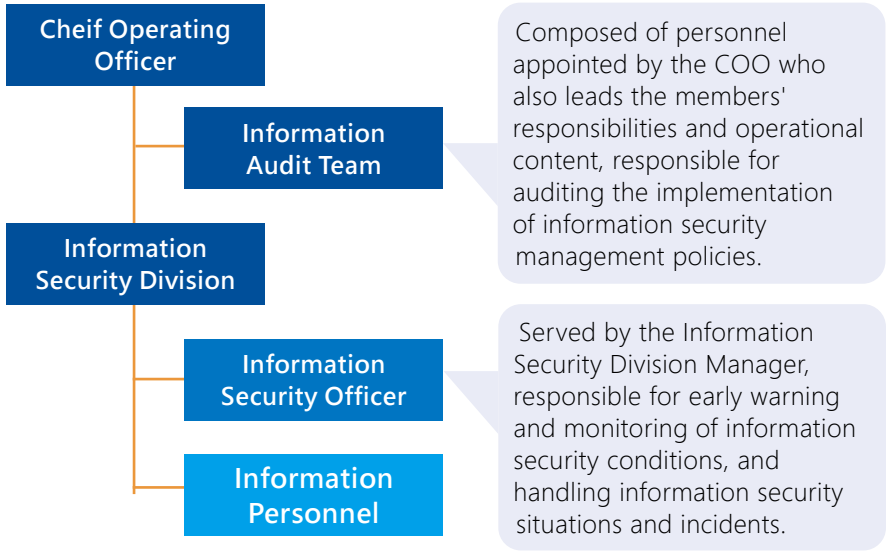


- Continuously enhance information security technologies to reduce potential threats, and strengthen internal security management by establishing standards for employee conduct
- The Company has established robust data protection mechanisms to safeguard data security, and conducts regular information security risk assessments to strengthen its overall defenses.
- Strengthen access control of customer data to allow only authorized personnel to perform data access operations, and maintaining detailed logs of all access activity
- Strengthen data protection technology and implement multi-layered security measures, including firewall blocking, intrusion detection, and virus protection, to ensure customer data will not be leaked or damaged due to external attacks or internal vulnerabilities.
- Strengthen data storage and backup strategies to ensure regular backup of customer data and store backup data in a highly secure environment.
- In terms of information security awareness activities, the Company conducts information security promotion through emails and internal announcements, including phishing emails, phishing prevention, data security, and software copyright concept promotion.

Topics	Channel	Frequency	Target	Specific Results
Phishing Email Prevention	Internal Email Notification	Irregular, at least once per quarter	All Employees	No phishing email clicks occurred during the reporting period
Virus and Malware Protection	Internal Email Notification	Irregular, at least once per quarter	All Employees	No virus infection incidents on employee computers
Data Security	Internal Email Notification Education and Training	Once every six months	All Employees	• Development of employee data backup habits • No data leakage incidents from employees
Intellectual Property Awareness	Internal Email Notification Education and Training	Once every six months	All Employees	Development of Employee Intellectual Property Rights Awareness



2.3.2 Information Management Team Organization Chart



2.3.3 Information Security Management

The Company deeply understands the importance of privacy and is committed to respecting and protecting customers' privacy and confidential information. Unless expressly authorized or required by law, the Company will never disclose or use customers' private and confidential data. Plan to establish an "Information Security Management Policy" and "Information Security Management Procedures," together with related Group-wide information security regulations and operating guidelines, to strengthen information security management. These measures are intended to secure data, systems, equipment, and networks, ensuring the confidentiality, integrity, and availability of the Company's and its customers' assets and data, and to strengthen the Company's defenses against information security risks. The Company has also deployed information and communication security equipment, including firewalls and antivirus systems, to protect computer data, systems, equipment, and networks and to safeguard customer privacy.

In addition, the Company requires new employees to sign an "Employee Confidentiality Agreement," requiring them to carefully manage confidential information encountered in the course of their duties and prohibiting its use for purposes other than work. This requirement must be observed even after leaving employment, so as to avoid leakage of confidential information caused by individual conduct, thereby safeguarding customers' rights and preventing information outflow.

The Company's Information Security Division is responsible for planning employees' information security education and training, system adoption, the off-site backup mechanism, and regular information security drills. The information security management system (ISO 27001) is expected to be fully adopted by the end of 2026. We strictly control customer-related data, strengthen internal awareness campaigns on protecting customer document data and technical confidential information, and enhance employees' information security awareness through internal emails and new employee education and training.

For the protection of confidential documents, Aethertek Technology implements permission restrictions, allowing only relevant operating personnel and colleagues without closely related duties who have obtained the approval of their direct supervisor to obtain partial permissions.

- **In terms of network security, the Company conducts network monitoring, blocking malicious network attacks and gathering information security threat intelligence**
- **In terms of data protection, the Company has formulated a user password management mechanism and maintains access control and data security through network security zone isolation**
- **In terms of personnel account management and education and training, the Company has established password policies and requires regular updates, while regularly conducting employee information security awareness education, training, and testing**
- **In terms of information security incident management, the Company monitors and collects information security protection operation records at all times, gathers and analyzes information security intelligence, and has established information security incident reporting and handling procedures**

Overall, the Company's information security management practices proceed from the three major elements of people, technology, and processes, and, in accordance with the five dimensions of information security management technology — identify, protect, detect, respond, and recover — are combined with various information security management programs and processes to further raise the level of information security defense.

2.4 Innovation and Research & Development



Material Topic: Innovation in Products and Technologies and Customer Service

Topics	Strategy	2025 Implementation Status	2026 Short-term Goals	Medium- and Long-term Targets for 2027 to 2030
Innovation in Products and Technologies and Customer Service	• Continue to invest resources in developing innovative products and optimizing manufacturing processes, improve efficiency and reliability • Strengthen modular software design and advance the high configurability and rapid customization capability of millimeter wave systems and ORU test solutions, meeting diverse application scenarios and enhancing customers' deployment efficiency • While maintaining the high quality of existing products, investing further in the design of complete solutions, with parallel multi-angle development and design of both software and hardware, providing end customers with more comprehensive service	• Successfully developed the T1000 modular platform for application on AI server production lines • Worked with brand customers to complete preliminary R&D and test certification for AI smart glasses • 5G millimeter wave test solutions implemented in the Southeast Asian and Indian markets • Product categories have been established so that, through appropriate combinations, the needs of different markets can be met, while parts and related components can be reused, reducing unnecessary expenditure and achieving environmental sustainability • Building on the maintenance and optimization of existing products, the Company continues to develop new types of products, maintaining high performance and high stability while bringing to market more systematic and more comprehensive products. Also cooperates with domestic enterprises to develop new technology products.	• Achieved a doubling in the revenue share of the server testing business • Adopted AI-driven automated inspection technology, optimizing the precision of optical and electronic functional testing • Expanded PCBA and burn-in load testing capacity for automotive electronics testing needs • Expanded 5G millimeter wave and low Earth orbit satellite deployment, both horizontally and vertically, according to customer needs • In environments in developing countries requiring capacity building and construction, engaging deeply with a range of implementation opportunities and investing in more markets	• Established an AI-driven intelligent testing ecosystem to achieve predictive maintenance • Becoming a key technology leader in optical test solutions for global wearable devices • Achieve low-power design standards across the full range of test products, reducing customers' carbon footprint • Maximize product efficiency according to customer needs, expand use scenarios through software development, and meet international market requirements

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	The Company focuses on the R&D, manufacture, and sale of 5G millimeter wave antennas and radio equipment, with products applied in high-speed mobile communications, fixed wireless access (FWA), and private network settings. As AI and 5G technologies iterate, the organization focuses on millimeter wave system software design and ORU test solution R&D, resolving the energy efficiency bottleneck of high-frequency signals and providing customers with low-latency, highly reliable millimeter wave solutions. Through R&D on key test technologies, it resolves the inspection bottleneck for high-frequency, high-power-consumption products, creating emission-reduction and high-performance value for customers and securing its leading position in the industry chain.
Purpose of Topic Management	Strengthen core competitiveness in AI and 5G testing, realize diversified product applications, and reduce production energy consumption through automated testing.
SDG Alignment	• Goal 8  **【Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all】**
Policy	Advance "smart R&D" and "sustainable test design" policies, incorporate energy-saving and automation indicators into the product development lifecycle, promote compliance with international standards such as ISO 14001, and set product application targets that span international markets, expanding universality and breadth of coverage.
Commitment	Continue to invest in key optical and radio frequency technologies, accelerate millimeter wave software development, and ensure that all ORU test solutions take energy conservation as their objective. R&D investment in 2025 was maintained above the industry average level, patent deployment was accelerated, and the Company worked with customers to advance low-carbon communications.
Responsibility	Led by the Head of the R&D Division, integrating the hardware, software, firmware, mechanical, and FAE departments, cross-departmental communication mechanisms have been established to achieve R&D performance, with regular tracking and reporting to ensure that R&D activities align with sustainability goals.
Resources	In 2025, R&D expenses were maintained at a high level of 25%–30% of revenue, and more advanced optical and automated simulation equipment was introduced.
Grievance Mechanism	Maintain the existing email channel (contact@aether-tek.com) and establish a regular review mechanism for customer technical feedback, protecting complainants from retaliation.
Action	• Launching commercial deployment of the "AI Server Test Platform" • Working with Tier 1 customers to develop AI smart glasses test solutions • Expanding participation in leading international communications and optics exhibitions • Participating in international 5G exhibitions (such as MWC) to exchange experience on millimeter wave sustainable innovation • Developing modular millimeter wave software design tools to increase development speed
Management Assessment Mechanism	• Convening quarterly R&D project progress review meetings, with multiple parties working in parallel and advancing concretely toward consistent goals • Adopting OKR performance management to track new product development schedules and technology achievement rates
Performance and Adjustment	• In 2025, the Company exhibited at leading industry events including MWC Barcelona, MWC Shenzhen, NEPCON ASIA, NEPCON Shenzhen, and the R&S seminar, and flexibly adjusted R&D resource allocation according to market demand to ensure projects were completed on schedule • Hold investor conferences to showcase the company's technological achievements, establish relationships within the industry, increase cooperation opportunities, and enhance product competitiveness and visibility. In addition to these events, the Company has worked with a number of semiconductor manufacturers to jointly promote the market

2.4.1 Highlights and Achievements

Aethertek Technology's core technology is based on PCB testing solutions and radio frequency performance solutions, which are currently the company's main sources of revenue and profit. Based on unique customer requirements, Aethertek Technology actively promotes innovative technologies through its powerful R&D team capabilities, and continues to innovate in IoT end-product sectors including smartphones, tablets, wearable devices, and smart home applications. At the meanwhile, with the rapid development of electric vehicle and AI server markets, Aethertek Technology is actively expanding into these fields, providing customers with comprehensive testing equipment focusing on various functional tests during customer product manufacturing processes, thereby significantly improving product yield and durability, further enhancing product market competitiveness and brand reputation.

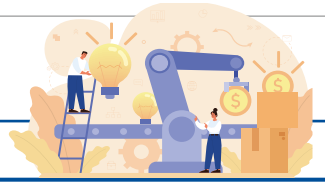
Fifth-generation mobile communication (5G) and smart networking technologies have become central to the future of the electronics industry. Hybrid electronic products integrating wireless communication, mobile functionality, and digital technologies are becoming increasingly prevalent. The Company is proactively seizing this trend to offer comprehensive services across a wide range of advanced ICT electronic products, including 5G smartphones and tablets, millimeter wave (mmWave) technologies, wearable devices, and IoT-based smart home terminals, as well as cloud technologies that are expected to see widespread application in the future. India, in particular, is a key region for such development, with the 5G penetration rate projected to rapidly grow to 65% by 2029—bringing substantial growth potential to related industries. The Company has leveraged its strong 5G R&D capabilities, closely monitoring industry developments, and capturing emerging business opportunities.



2.4.2 Product Research & Development and Features

Aethertek has been providing automated equipment testing solutions for PCBA testing /radio performance since April 2020. The Company's current main products and services include:

The Company's current primary products and services	Features
Functional Test	Functional Testing (FCT) generally refers to the testing of a PCBA after power-up, mainly including test items such as voltage, current, power, power factor, frequency, duty cycle, brightness and color, character recognition, sound recognition, temperature measurement, pressure measurement, motion control, and FLASH and EEPROM programming.
ICT test (In Circuit Test)	ICT is mainly used for electrical testing of circuit assembly boards (PCBA, Printed Circuit Board Assembly), PCB open circuit, short circuit, missing parts, wrong parts, variable value, reverse, virtual welding, empty welding (including IC empty welding), etc. It can be thought of as a high-performance multimeter or high-end LCR meter.
RF radio frequency detection	Radio frequency (RF) detection detects through radio and electronic communication equipment to ensure that the equipment is effectively using the wireless spectrum without interfering with the use of the wireless spectrum by other users.
mmWave Array Antenna	The application of radio frequency technology to the millimeter-wave frequency band is a new trend in the industry. Important players include fifth-generation mobile communications, low-orbit satellites, automotive autonomous driving and anti-collision radar, medical/security imaging, etc. The output derived is estimated to be worth trillions of US dollars.
5G OTA RF Validation Solution	• Shielding Boxes: Provide complete ODM/OEM design/manufacture of shield boxes to meet customers' testing needs. • Horn antenna; Vivaldi antenna; coupled line • RF Switches; Switch Arrays



New products and features planned to be developed	Features
High-Power mmWave Array Antenna	A large millimeter wave array antenna applied in gNodeB base stations, supporting PtP and PtMP (FWA) scenarios, with high power output characteristics.
NTN Up/Down Converter	Frequency conversion is achieved through an up/down frequency converter, thereby meeting the testing requirements of low Earth orbit satellite terminals.
T3000	A key tool for board-level testing, with multifunctional and highly flexible characteristics. This integrated test equipment combines modules developed in-house by the Company, a robust mechanical structure, and independently developed test software, and can be customized for diverse testing requirements.
BFT Solution (Board Function Test)	In the server manufacturing process, it is used mainly to verify whether the overall functionality of a circuit board is normal under actual operating conditions. Unlike test methods that merely check continuity and component values, BFT starts the motherboard or related boards in an environment close to actual system operation, simulating server boot-up and operating scenarios and comprehensively checking all key functions. During testing, the system performs functional verification of power management, CPU and memory interfaces, high-speed communications (such as PCIe and Ethernet), storage control, and various I/O interfaces, confirming that signal transmission, timing control, and logic operation all meet design expectations. At the same time, key parameters such as voltage, current, and temperature are monitored to ensure the stability and reliability of the boards under load conditions.

2.4.3 Industry Status and Development

Aethertek Technology possesses deep strength in the field of customized test equipment, while continuing to cultivate 5G millimeter wave Option 7.2 O-RU solutions and millimeter wave array antenna product design. With the arrival of the 5G/6G era, the Company's R&D capabilities have grown steadily, and it is committed to meeting the diverse communications market needs of the future.

1 Circuit Board Testing Industry

In 2026, the circuit board testing (PCB/FCT/ICT) industry will enter a new stage of "AI-driven, high-speed and high-density, expanding high-reliability demand." Driven by AI servers, high-performance computing (HPC), automotive electronics, and wearable devices, demand in the testing industry will rise steadily.

◆ Rise of AI and High-Performance Computing AI-Driven Automated Test Equipment (ATE) Upgrade

AI servers and edge computing modules are driving strong demand for high-speed interfaces and high-density PCBs, spurring upgrades to FCT/ATE systems. Test fixtures need to support high-speed transmission, high-frequency signal integrity, and thermal testing capabilities.

◆ Automotive Electrification and Safety Standards

As testing demand for automotive ADAS, electric vehicle main control boards, and BMS grows rapidly, automotive-grade testing requirements for high reliability and long service life also continue to rise, further driving an increased share of automated testing and burn-in testing.

◆ Steady Recovery in Consumer Electronic Market

Upgrades to smartphones, wearables, and AR/VR devices are driving demand for miniaturized high-density boards, with continued growth in FPC and multilayer board testing.

◆ AI-Driven Automated Test Equipment (ATE) Upgrade

With the adoption of AI technology, automated test equipment (ATE) is being progressively upgraded. Intelligent testing, AI-assisted fault prediction, and self-calibration have become focal points of industry development, helping to shorten development cycles and improve product yield. Asia remains the principal manufacturing base (Taiwan, India, Vietnam, and China), while Europe, the United States, and Japan are accelerating reshoring and localization. Fixture manufacturers and system integrators are shifting toward high value-added sectors, such as AI server test platforms and automotive automated test lines.

Overall, the circuit board testing industry is expected to maintain steady growth with a modest upward trend in 2026 (annual growth of approximately 3–5%), with growth momentum concentrated in application areas such as AI servers, automotive electronics, wearables, and high-end communications. Aethertek Technology will continue to grasp the above industry trends and, combining its existing products, technical capabilities, and core competitiveness, provide customers with more complete test solutions to help enhance product quality, efficiency, and added value.



2 5G Millimeter Wave Market

The 2026 mmWave market is driven by high-density urban hotspots, Fixed Wireless Access (FWA), and enterprise/private networks. The market continues to expand, though deployment varies widely by region and application, with North America, South Korea, Japan, and selected cities in Asia leading adoption.

❶ Principal growth drivers

◆ Increasing demand for high bandwidth and low latency

Demand for high-speed connectivity at large venues, airports, transit stations, and commercial centers is driving operators to accelerate mmWave deployment; To meet the needs of immersive experiences (AR/VR, 8K streaming) and real-time industrial control communications, mmWave provides the optimal solution.

◆ Rapid growth of Fixed Wireless Access (FWA)

With its high-bandwidth capability, mmWave is emerging as an alternative to fixed broadband in both urban and suburban areas. Its low construction costs and rapid deployment advantages make it a new revenue source for telecommunications operators.

◆ Expansion of enterprise and private network applications

Smart factories, ports, medical campuses, and educational institutions are adopting mmWave to enhance data transmission and security, combining it with edge computing to form low-latency closed-loop systems.

◆ Policy and spectrum advancement

Governments worldwide are opening high-frequency bands (e.g., 26 GHz, 28 GHz, 39 GHz) to drive market maturity.

❷ Key Technology Development Areas

◆ Densification of small cells

As mmWave applications progressively develop, the related network infrastructure and terminal equipment are also advancing toward high efficiency, high integration, and diverse applications. Because mmWave coverage distance is relatively short, operators are progressively focusing on the deployment of small cells and distributed antenna systems (DAS), and enhancing connection quality through beamforming and dynamic beam tracking technologies.

◆ High Integration RF Front-End (RF Front-End Integration)

In terms of technology integration, modular antennas combined with integrated transceiver chips help reduce power consumption and cost, while chip vendors (Qualcomm, Broadcom, Qorvo) continue to optimize packaging and phased array technology.

◆ Expansion of Terminal Device Applications

Flagship mobile phones, CPE (home terminals), and in-vehicle communication modules will progressively support mmWave, and in the future more wearable devices and industrial equipment are also expected to adopt high-frequency connectivity modules.

◆ Hybrid Band Collaboration (Sub-6GHz + mmWave)

Combining the advantage of mid-band coverage with mmWave hotspot supplementation to further enhance user experience and network efficiency.

❸ Future Challenges

◆ Construction Costs and Coverage Limitations

mmWave has short transmission range and weak penetration, requiring a large number of base stations for support, leading to increased CAPEX.

◆ Spectrum Allocation and Policy Differences

Inconsistent spectrum release schedules across countries result in gaps in global deployment progress.

◆ Terminal Cost and Power Consumption

mmWave chips are costly and power-intensive, affecting the adoption rate of smartphones and CPE.

◆ Market Applications Not Yet Fully Mature

Most demand is concentrated in high-density urban areas, with long commercialization payback periods, requiring clear business models for support.

◆ From AIM to ARM: Responding to Market Demands and Establishing Our Development Direction

The Company has consistently expanded its market presence with the popularization and application of 5G technology and has recently extended its reach beyond Taiwan to the India market. Last year, our AIM and AIM EVB antenna software development made a significant impact, especially the AIM EVB antenna software. It has lowered the entry barriers for laboratories and academic institutions, enabling effective progress in the industry. We introduce new innovations in millimeter-wave antenna modules every year, including IRIS and GELATO in 2023 and UNICORN and TITAN in 2024. We will continue developments in 2025, with the soon-to-be-launched NOVA, an ARM module that integrates the antenna module and driver motherboard into one, offers a more streamlined and convenient solution compared to existing functions. Customers have shown strong interest in this new product, and we expect it to become a major offering in the Company's 5G business unit.

2026 will be a pivotal year in the transition of 5G mmWave from demonstration to commercial deployment. Although short-term limitations due to cost and deployment challenges remain, with the realization of applications such as FWA, private enterprise networks, AR/VR, and smart factories, it is becoming one of the most promising high-frequency application domains in the 5G ecosystem. The Company will continue to monitor developments in 5G closely and pursue the opportunities they present.



5G/6G Product Technology Features

5G/6G Products	Product Technology Highlights
High Bandwidth Support	The FR2 band (24.25 GHz to 52.6 GHz) falls within the millimeter wave range. To achieve high-speed data transmission, Aethertek Technology's millimeter wave array antenna modules can support bandwidths of several GHz, fully meeting high-capacity transmission requirements.
Beamforming Technology	Through digital or analog beamforming technology, the phase of the antenna elements is dynamically adjusted to precisely control beam direction, which not only enhances transmission efficiency but also effectively reduces interference and strengthens coverage and connection stability.
High Gain Design	In view of the tendency of millimeter wave transmission to attenuate, the antenna modules adopt a high-gain design to ensure communication distance and signal quality.
Flexible Frequency Configuration	Supporting wideband operation and frequency adjustment, covering not only FR2 applications but also low Earth orbit (LEO) satellite-related bands, enhancing system application flexibility.
System Integration Capability	Can be closely integrated with up/down frequency converters, base station equipment, and control systems, providing complete and highly flexible millimeter wave communication solutions.
Module Calibration and Mass Production Testing	Providing complete calibration and production testing mechanisms, ensuring that antenna modules achieve optimal performance within the specified angular and frequency ranges.

Development Trends in Millimeter Wave Applications

As technology matures and market demand rises, millimeter wave technology has progressively moved from an early exploratory stage toward commercialization, demonstrating high potential in applications such as fixed wireless access (FWA) and enterprise private networks. Its high-bandwidth characteristics make it a key technology supporting high-speed, high-capacity networks.

Aethertek Technology's Market Positioning

As an important supplier in the millimeter wave field, Aethertek Technology focuses on the development of high-performance array antennas, widely applied in millimeter wave base stations and wireless communication equipment. Its products support wide-area signal coverage and provide stable connection quality in point-to-point (PtP) and point-to-multipoint (PtMP) applications. In addition, the Company has partnered with a Taiwanese IC design partner to launch Taiwan's first 5G FR2 O-RU / small cell solution, accelerating both product and industry development.

Evolution of Product Architecture

In response to market demand, Aethertek Technology continues to advance product upgrades, developing from AiM (Antenna in Module) to FPGA Embedded AiM. This architecture not only supports high-speed transmission and low latency but also further expands the application scenarios of millimeter wave communications:

- Integrating the antenna module and the control mainboard into a single module
- Retaining the advantages of the original AiM while enhancing system integration efficiency
- Simplifying system architecture and enhancing deployment flexibility
- Suitable for various Radio Unit (RU) base station applications

Market Expansion and Technological Results

Aethertek Technology continues to expand its global market deployment, having worked with partners to promote its products in Japan, India, and Europe, and is actively deploying in the U.S. market. In recent years, it has achieved notable results in AiM and control software R&D, particularly in the software interface and operating experience, substantially lowering the barrier to use for academic and R&D institutions and promoting industry development.

Recently Developed Technologies and Products

Product Name	Principal Uses
mmWave Array Antenna	5G millimeter wave has higher transmission capacity, lower latency, and the ability to deliver more services. By multiplying the speed of data transfer, there is an opportunity to drive the rise of more use cases.
Open Radio Unit (O-RU) Small Base Station	In order to meet the growing demand of wireless communication users for more voice, video and data, the coverage of wireless networks must continue to expand. And small base stations to be added into large cellular base stations. As technologies such as automatic vehicle control and security technology as well as millions of Internet of Things (IoT) devices flooded the wireless operating bands, the need for small base stations will increase over the next few years.
Highly Integrated mmWave Array Antenna	By integrating an FPGA controller into the millimeter wave module and adopting O-RU, the Company provides an intuitive software interface allowing customers to monitor the temperature and attenuation of beamforming ICs in real time during field trials, thereby optimizing system performance and achieving maximum throughput.
Beamforming Development Platform	Using an FPGA control board loaded with beam development control software, the Company provides customers with a simple, easy-to-use operating interface to accelerate the development and verification of beamforming.
Millimeter Wave Production Test Platform	Through an independently developed shielded box combined with a millimeter wave up/down frequency converter, passive antennas, and automated test software, antenna calibration and radio frequency testing can be performed, ensuring that antenna performance meets specification standards at all scanning angles.
T800	A key tool in circuit board-level testing, with a high degree of functional flexibility and application diversity. This integrated test equipment combines in-house developed modules with a robust mechanical design and a test software system built for different testing requirements. Through this platform, users obtain highly efficient and cost-effective test solutions, with the ability to test multiple devices under test in parallel simultaneously. In addition, with the design of the software system interface, users can easily identify and save test results to the factory-side production management system, further enhancing test management efficiency and traceability.
T1000	A key tool for board-level testing, with multifunctional and highly flexible characteristics. This integrated test equipment combines modules developed in-house by Aethertek Technology, a robust mechanical structure, and independently developed test software, and can be customized for diverse testing requirements. Supporting more than 1,000 test pins, it can accommodate PCBAs of different sizes and provides complete testing capabilities including ICT (in-circuit test), FCT (functional test), and MDA (manufacturing defect analysis).
ICT 3070 Fixture	A dedicated test fixture, applied mainly to circuit board quality inspection in the electronics manufacturing process. Its function is to secure the circuit board under test on the fixture and, through densely arrayed probes underneath making precise contact with the test points on the board, establish a stable electrical connection to enable automated testing.
BSI Solution (Boundary Scan Interconnect)	A testing technology for PCB and IC interconnect structures. By adding boundary scan registers inside the chip, the connections between components on the board can be tested and verified without the need for physical test probes or access to internal circuit nodes. This method can effectively detect manufacturing defects such as open circuits, short circuits, and poor soldering. Boundary scan test solutions are widely applied in high-density PCB designs, and are particularly suitable for areas difficult for ICT to cover. They help enhance test coverage, reduce test fixture costs, and shorten test time, and are commonly seen in application areas such as communications equipment and servers.

2.4.4 Industry Exchange and Innovation

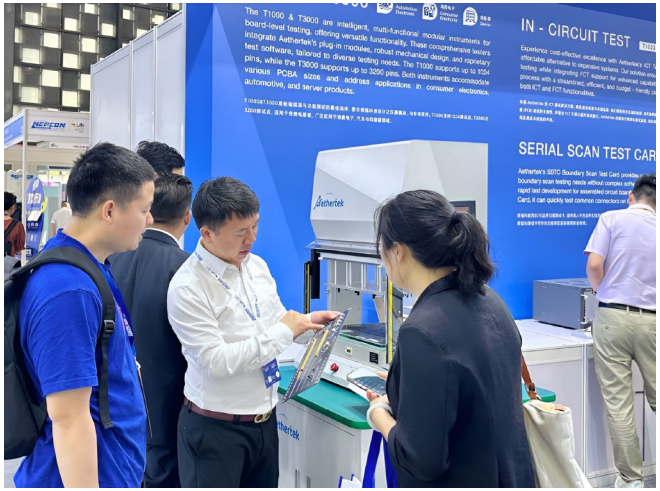
The Company participated in MWC Barcelona, the most iconic annual event in the global mobile communications industry, in March 2026. This exhibition brings together key upstream and downstream manufacturers in the industry, showcasing the latest technologies and mainstream applications, attracting professional buyers and decision-makers from around the world, providing an important platform for businesses to expand into international markets. The Company took its FR2 O-RU solution as its core exhibit, effectively enhancing international visibility and brand influence through on-site demonstrations and technical exchange, and actively expanding global cooperation opportunities to accelerate millimeter wave market deployment and international business development.

In addition, the Company also participated in MWC Shanghai, exhibiting its independently developed next-generation AiM product and conducting an end-to-end integration demonstration combining an RU jointly developed with partners and multiple DU/CU systems. During the exhibition, this overall solution attracted considerable attention from telecom operators, system integrators, and industry partners, not only strengthening market recognition of the Company's technical strength but also effectively expanding its potential customer base, laying a good foundation for subsequent business opportunity development.









2.5 Sustainable Supply Chain

The Company is committed to maintaining long-term cooperative relationships with domestic and overseas suppliers, jointly building a stably developing sustainable supply chain. In addition to giving due regard to supplier quality, delivery, and price, it also urges suppliers to implement environmental protection, energy conservation and carbon reduction, improved safety and health, and respect for human rights, jointly fulfilling corporate social responsibility and carrying out sound risk management and sustainable operation plans. Given the complexity and high degree of customization of the products procured, and in order to diversify risk and reduce procurement costs, the procurement strategy and method of selecting suppliers provide that, in accordance with the Company's operating rules, procurement and quality assurance regularly evaluate suppliers to ensure the stability of supplier delivery and quality.

To reduce the risk of raw material supply and ensure product quality, the procurement of raw materials or products is based on the principles of stability and safety. The Company insists on procuring from suppliers of excellent quality and reliable reputation. Procurement standards include quality, supply stability, and delivery free of hazardous substances, and the Company ensures that it does not procure conflict minerals or raw materials from regions where forced labor occurs. The Company focuses on providing customized electronic product solutions, and at the R&D and manufacturing stages can procure from component suppliers designated by customers. At the same time, corresponding management mechanisms can be established according to the number of suppliers or the share of procurement volume, so as to ensure the stability of product quality and delivery.

In terms of the division of labor within the industry chain, the Company is positioned in the midstream of the electronics industry and plays a key role in integration and quality control. Its principal role and characteristics are described below:

- **Upstream:** procuring components and key elements designated by customers or qualified through internal assessment, and progressively incorporating supply risk and compliance considerations
- **Midstream:** performing component processing, assembly, and functional inspection, ensuring product quality consistency through standardized processes and automated inspection equipment
- **Downstream:** providing integrated products to consumer electronics manufacturers or to suppliers of brand manufacturers, supporting their functional testing operations in back-end processes

Through the above division of labor and management mechanisms, the Company not only helps downstream customers enhance production yield and quality stability but also continues to strengthen supply chain resilience and cross-departmental collaboration capabilities, further consolidating its key collaborative position in the electronics industry supply chain and establishing long-term, stable cooperative relationships. The industry relationships of automated inspection equipment across the upstream, midstream, and downstream are illustrated below.

Upstream	Midstream	Downstream
• Active and passive electronic component suppliers • Engineering plastic suppliers • Precision probe suppliers • Pneumatic component suppliers • Equipment enclosure suppliers • Automation component suppliers • Printed Circuit Board (PCB) suppliers • Power supply/accessory suppliers	• Precision test equipment suppliers	• Consumer electronics OEM manufacturers • PCBA suppliers • Electric vehicle component suppliers • IC packaging and testing suppliers • Flexible flat cable suppliers • Power/battery suppliers • Brand manufacturer R&D equipment



Based on protecting basic human rights, fulfilling corporate social responsibility, and demonstrating a quality corporate image, our company aims for balanced and sustainable development across economic, social and environmental aspects. Beginning in 2026, the Company requires and continues to promote that all suppliers review its "Supplier Code of Conduct" and return a signed "Supplier Sustainability Commitment Letter," which covers the following key areas:

1 Ethical Corporate Management

- **Implementing integrity standards and refusing improper benefits:** the Company and its directors, managerial officers, and employees fully understand the principles of probity in business and strictly observe the Company's ethical corporate management-related rules and systems, avoiding improper bribery, acceptance of bribes, and improper donations or sponsorships, eliminating any possibility of bribery, acceptance of bribes, or transfer of benefits, and maintaining fair market competition and the truthfulness of advertising
- **Strictly safeguarding information security and property rights:** we undertake to protect confidential information in accordance with the law, never to unlawfully inquire into or disclose it, and to respect intellectual property to the highest standards
- **Strictly enforcing penalties for violations:** transactions are conducted openly and transparently; in the event of a material integrity dispute, the signatory will face termination of cooperation and inclusion on the list of parties refused dealings

2 Labor Rights and Human Rights

- **Safeguarding fundamental human rights:** strictly complying with regulations prohibiting the employment of child labor and strictly eliminating forced labor in any form
- **Implementing a friendly workplace:** upholding the principle of fair treatment, prohibiting all forms of workplace discrimination, and creating a diverse and inclusive environment
- **Compliant remuneration and working hours:** precisely implementing statutory working hours and wage standards, ensuring the payment of reasonable remuneration and the provision of adequate rest
- **Ensuring environmental safety:** fully complying with occupational safety and health laws and regulations and implementing safety risk control in the workplace

3 Environmental Protection

- **Practicing sustainability policies:** formulating environmental protection and energy conservation policies, integrating resource conservation awareness into corporate culture, and pursuing environmentally sustainable development
- **Optimizing resource efficiency:** reducing waste of all resources through source management, and striving to maximize the use of energy and water resources
- **Controlling environmental risk:** strictly handling pollutants (if any) and waste in accordance with regulations, ensuring that the treatment of waste and the like complies with relevant laws and regulations, and minimizing impacts on the natural environment



2.5.1 Supply Chain Assessment

The Company regards supplier management as one of the key actions for implementing sustainable operation. The total number of qualified suppliers of raw materials, components, and production consumables with procurement transaction records is 535. Based on material procurement requirements, the Procurement Division coordinates supplier record creation and the conduct of related evaluations, comprehensively reviewing suppliers' operating performance and sustainability performance. In 2025, the Company completed preliminary evaluations of 7 existing suppliers, which will apply from 2026, with the direction of subsequent cooperation determined according to the level of the evaluation score.

Evaluation Process

The Company grades suppliers according to their share of procurement amount, criticality of supply, and years of cooperation, giving priority to environmental assessment of key suppliers. Evaluation is conducted mainly by written questionnaire and document review, with the relevant internal units consolidating and conducting a preliminary review as the basis for subsequent communication and improvement.

Evaluation Content

- Operating performance covers quality management, R&D investment, production and manufacturing, and other areas;
- Sustainability performance covers dimensions including energy use, product carbon footprint, greenhouse gas reduction, occupational safety and health, and social investment, including:
  - Whether environment-related management systems or internal operating rules have been established
  - Status of environmental regulatory compliance (e.g., basic compliance with environmental laws and regulations)
  - Overview of energy and resource use management
  - Basic practices for waste treatment and pollution prevention
  - Reporting and response mechanisms for environmental risks or abnormal incidents



To promote the shared growth of global supplier partners and implement a sustainable supply chain, in 2026 the Company's Board of Directors approved the "Supplier Code of Conduct" and the "Commitment to Fulfilling Supplier Sustainability Responsibilities," built on the five major dimensions of the prototype Responsible Business Alliance Code of Conduct — ethics, labor and human rights, environmental protection, health and safety, and management systems — with ethics as the core of implementing corporate sustainability. Aethertek Technology requires newly contracted suppliers to sign the "Commitment to Fulfilling Supplier Sustainability Responsibilities" and to take the "Supplier Code of Conduct" as their guide for action, while continuing to promote awareness among suppliers that have not yet countersigned. Within the scope of all their business activities, suppliers should comply with the laws and regulations of the country or region in which they operate and observe this Code. The Company hopes that all suppliers will jointly build a supply ecosystem that is honest, transparent, and fair, advancing toward a model of safe working environments, dignified labor relations, ethical operations, and sound environmental protection measures.

Aethertek Technology values the outward extension of human rights values. In addition to implementing various human rights protection measures internally, the Company expects suppliers to strive to safeguard workers' fundamental human rights in the course of their operations, respecting their dignity and freedom, prohibiting forced labor, bonded labor, human trafficking, and any other form of involuntary labor, and ensuring that all work is voluntary and that workers are free to leave employment. In addition, suppliers must not use child labor and must comply with local regulations on the minimum age of employment and the age of compulsory education. The Company also expressly opposes discrimination and harassment of any form within the supply chain. In human resources practices such as recruitment, remuneration, promotion, rewards and penalties, and training, suppliers should treat employees fairly, without differential treatment on grounds such as gender, age, ethnicity, religion, physical or mental disability, marital status, or political position. Suppliers should also comply with local regulations on working hours, minimum wage, overtime, and statutory benefits, safeguarding workers' reasonable remuneration and working hours. As regards the working environment and freedom of association, the Company requires suppliers to provide safe and healthy workplace conditions and to strive to meet or exceed applicable occupational safety and health standards. At the same time, suppliers should respect workers' rights to organize unions, engage in collective bargaining, and assemble peacefully in accordance with the law, as well as their freedom to choose not to participate.

Supplier Evaluation

Corporate Governance:
- Sustainable Governance
- Supplier Management

Social Responsibility:
- Labor Care
- Community Giving

Environmental Sustainability:
- Product Packaging
- Management System
- Waste Management
- Greenhouse Gas

2.5.2 Customer Service

Aethertek Technology attaches great importance to customers' opinions and feedback and, by building close cooperative relationships, effectively enhances customers' recognition of and trust in the Company's services so as to promote customers' growth, understanding customers' views through in-depth dialogue and taking corresponding improvement measures based on their feedback.

In 2025, Aethertek Technology continued to provide products and services to existing customers stably, and through a customer referral mechanism prompted their downstream customers to proactively discuss cooperation with the Company. Backed by continued investment in R&D capacity and excellent service quality, the Company's reputation among similar customer groups has gradually accumulated, and its cooperation partners and application settings have shown steady growth, with its customer base continuing to expand — demonstrating that Aethertek Technology has achieved results in excellent customer relationship management and that trust and interaction with customers rest on a solid foundation.

In its strategy of mutually beneficial symbiosis with partners, Aethertek Technology has adopted a series of measures to enhance the value of its services and products. Through marketing activity tracking and after-sales consulting services, the Company enhances customers' brand loyalty and purchasing power, while providing practical education and training to strengthen product competitiveness and stickiness. At the same time, the Company strives to meet customer needs with competitive pricing and excellent technical service. Through vertical development and integration of the internal organization, it refines brand expertise with cross-industry knowledge. The pursuit of self-directed learning and the use of data analysis keep us agile and competitive in the market.

As of 2025, the Company had no incidents of violation of any marketing and advertising-related requirements (including exaggerated or false advertising, unlawful publication, and the like), and was not subject to litigation or any penalty amount on such grounds.



2.5.3 Conflict Minerals



Upholding corporate social responsibility, Aethertek Technology is committed to ensuring that the sources of metal raw materials in its supply chain meet ethical standards and comply with international norms, avoiding the use of minerals from conflict regions that involve human rights violations. Based on corporate social responsibility, environmental protection, and regard for international human rights, Aethertek Technology undertakes a "Conflict-Free Minerals Declaration," not supporting, not accepting, and not using "conflict minerals." "Conflict minerals" refers to minerals mined in circumstances of armed conflict and human rights violations. The principal minerals subject to control are gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), and mica. These are not limited to resources mined at mines controlled by the Congolese government forces and numerous other armed rebel groups in the eastern provinces of the Democratic Republic of the Congo and in the nine surrounding countries — including Angola, Burundi, the Central African Republic, the Republic of the Congo, Uganda, Sudan, Tanzania, Rwanda, and Zambia — but also include minerals from conflict-affected and high-risk areas as defined by the OECD or equivalent recognized organizations. The Company ensures that such metals are not mined at mining sites in conflict areas by non-governmental armed groups or illegal groups, or obtained through illegal smuggling channels, and continues to monitor the conflict minerals issue and progressively require the supply chain to procure from lawful sources, so as to achieve the goal of a supply chain free of "conflict minerals."

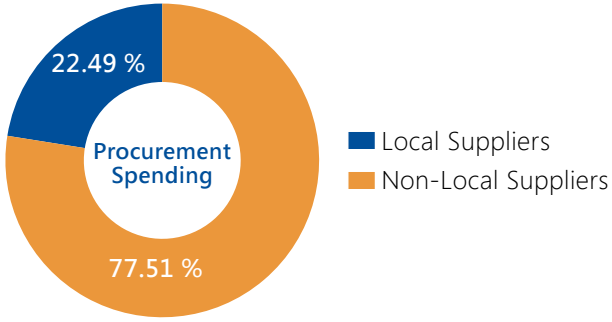
To meet the corporate social responsibility dimension required by the Responsible Business Alliance Code of Conduct, the Company continues to advise suppliers not to procure materials sourced from conflict minerals in regions with human rights disputes, so as to avoid indirectly contributing to problems such as forced labor, abuse of child labor, armed violence, and damage to ecological sustainability, thereby realizing the universal value of humanitarianism in the supply chain. The Company also continues to advise on the requirement that products restrict and prohibit the use of hazardous chemical substances, so as to comply with environment-related product requirements and social and environmental responsibility.

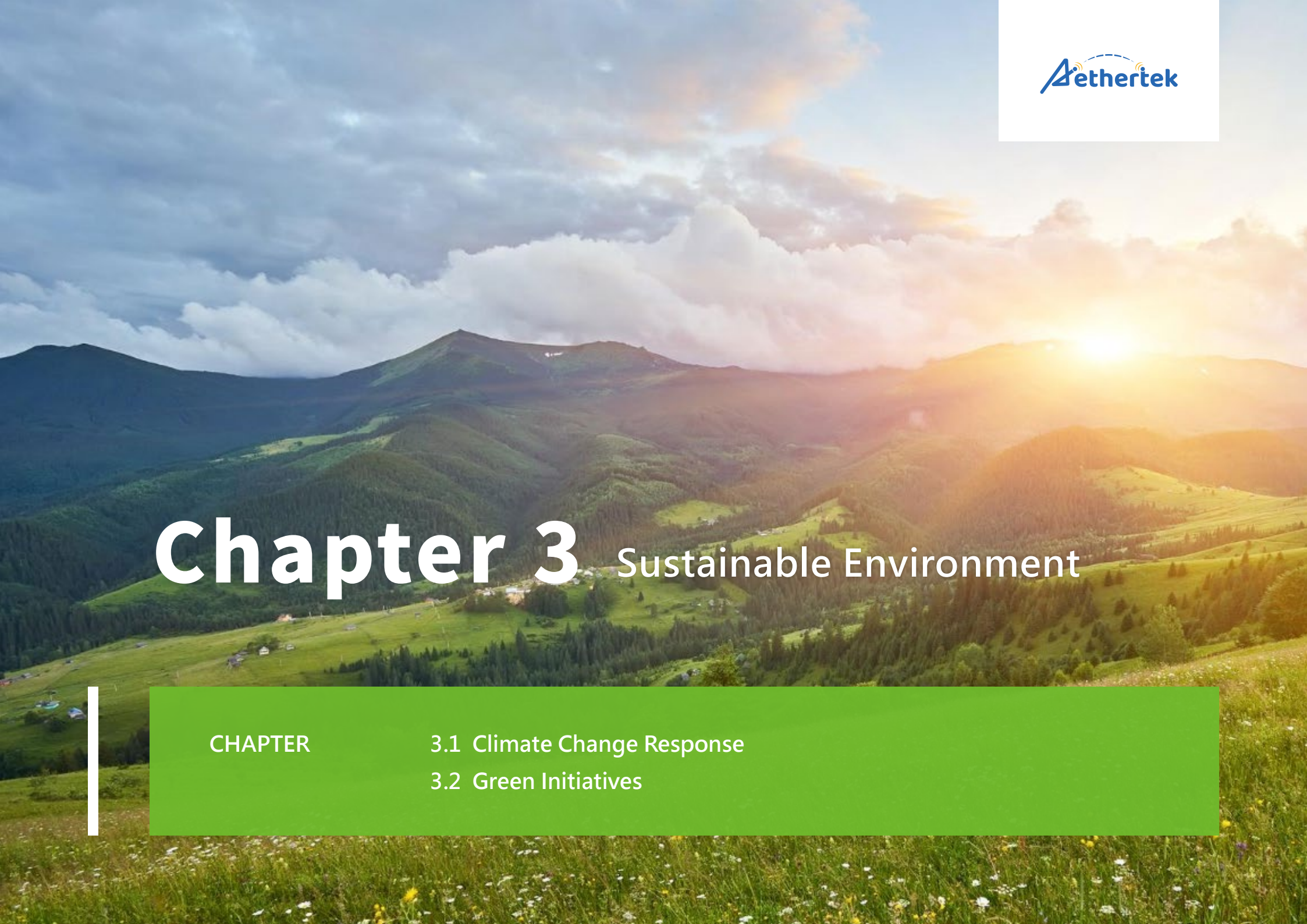
2.5.4 Proportion of Spending on Local Suppliers

The Company's principal place of operation is Taiwan. When conducting related procurement, local suppliers are given priority so as to enhance energy efficiency and reduce the negative environmental impact of the supply chain. The Company hopes to pursue sustainable environmental protection together with its suppliers through the influence of its procurement.

In 2025, the proportion of procurement expenditure from local suppliers was 22.49%, and the non-local proportion was 77.51%.

Note: "Local" refers to the Taiwan region



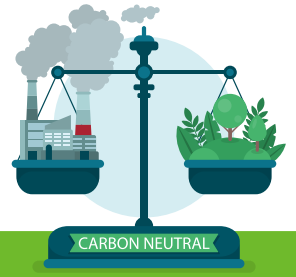


Chapter 3 Sustainable Environment

CHAPTER

3.1 Climate Change Response
3.2 Green Initiatives

3.1 Climate Change Response



Material Topic: Greenhouse Gas Emissions and Energy Management

Topics	Strategy	2025 Implementation Status	2026 Short-term Goals	Medium- and Long-term Targets for 2027 to 2030
Greenhouse Gas Emissions and Energy Management	Continuing to strengthen energy use management and carbon reduction planning through greenhouse gas inventories and data analysis, and progressively optimizing internal management systems to enhance operational transparency and environmental performance.	• The Company continued to complete its 2024 greenhouse gas inventory operations and the consolidation of related data, and conducted internal and external verification in accordance with the ISO 14064-1 standard. • Using the inventory results, the Company analyzed its emissions structure and examined energy use trends as the basis for subsequent reduction measures and management optimization. • Continuing to report inventory progress and environmental management status at Board meetings and relevant management meetings.	• Continuing to complete the 2025 greenhouse gas inventory and ISO 14064-1 internal and external verification, and conducting rolling reviews of carbon reduction strategies and schedules based on emissions data trends. • 2026 Target: Reduce Scope 1 and Scope 2 emissions intensity by 5%	• Maintaining the annual greenhouse gas inventory and external verification mechanism, progressively enhancing energy use efficiency and emissions management capabilities, and adjusting the carbon reduction pathway according to the scale of the Company's operating development, advancing toward the 2030 carbon reduction target. • Continuing to arrange ISO 14064-1 internal auditor training for Company personnel. • 2030 Target: Reduce Scope 1 and Scope 2 emissions intensity by 30% • 2050 Target: Achieve net-zero emissions



Reporting Requirements	Sustainability Management Approach
Significance of the Topic	In response to climate change risks, increasingly stringent domestic and international environmental regulations, and customers' requirements for sustainability information disclosure, the Company continues to strengthen its environmental management systems, bringing energy use, greenhouse gas emissions, and resource management within the scope of operational management so as to reduce operating risk and enhance corporate competitiveness.
Purpose of Topic Management	Through institutionalized management and quantified inventories, the Company reduces energy use intensity and greenhouse gas emissions risk, enhances resource use efficiency, and responds to stakeholders' expectations for sustainable development.
SDG Alignment	Goal 13  **【Climate Action】**
Policy	Following the structure of the Sustainable Development Committee, the Company assigns management of climate and energy topics to the Sustainable Environment Team, which continues to advance greenhouse gas inventories, energy management, and resource reduction strategies and regularly reviews the related performance.
Commitment	The Company undertakes to continue conducting greenhouse gas inventories in accordance with ISO 14064-1, progressively strengthening carbon reduction measures and energy management systems, and setting short-, medium-, and long-term carbon reduction targets, advancing toward the vision of net-zero carbon emissions by 2050.
Responsibility	• **Sustainable Development Promotion Office:** coordinating sustainability strategy planning and target setting, and tracking inventory results and directions for improvement. • **Administrative Management Division:** implementing energy management measures, equipment optimization, and energy conservation promotion. • **Heads of each department:** cooperating in implementing energy conservation and carbon reduction measures and carrying out day-to-day management.
Resources	Budgeting each year for environmental management and energy conservation improvements, investing in energy efficiency enhancement and education and training, and strengthening internal sustainability management capabilities.
Grievance Mechanism	Through regular reporting to the Sustainable Development Committee and internal communication mechanisms, providing channels for the relevant departments to report on implementation status and offer improvement suggestions.
Action	In 2025, in addition to continuing its existing energy conservation measures, the Company further strengthened energy use data management and the implementation of carbon reduction strategies, progressively establishing a quantifiable foundation for energy management through the three dimensions of institutionalized inventories, behavioral improvement, and equipment optimization, as the basis for setting future carbon reduction targets and performance assessment.
Management Assessment Mechanism	The Company reviews the annual greenhouse gas inventory report to confirm that greenhouse gas reduction trends and ratios meet the original plan, and makes rolling adjustments to carbon reduction strategies and management measures based on the annual inventory results and changes in operating scale, continuously optimizing energy use efficiency.

As global warming increases the frequency and intensity of extreme weather events, and as the impact of energy transition and climate change-related issues becomes increasingly significant, the Company deeply recognizes that duly fulfilling its responsibility for corporate sustainable development is an important foundation for the enterprise's long-term steady operation and for the sustainable development of the industry. To this end, Aethertek Technology follows the framework of the Task Force on Climate-related Financial Disclosures (TCFD), systematically advancing climate-related management operations across the four major dimensions of governance, strategy, risk management, and metrics and targets. The identification and assessment of the relevant climate risks and opportunities is coordinated and carried out by the Sustainability Promotion Office, which formulates corresponding response and management strategies accordingly. Implementation results are reported to the Board of Directors annually for supervision and guidance, ensuring that climate-related topics have been effectively incorporated into corporate governance and sustainable operation decisions.



At the same time, as IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" and IFRS S2 "Climate-related Disclosures" issued by the IFRS Foundation progressively become an important reference basis for international sustainability information disclosure, the Company has begun reviewing its current sustainability information collection, climate risk management, greenhouse gas inventory, energy management, material topic identification, and internal control processes, and is progressively strengthening data governance, cross-departmental collaboration, and Board supervision mechanisms for sustainability-related financial information and climate-related information. At the present stage, the Company takes the TCFD framework as the basis for its climate disclosure and, with reference to the disclosure requirements of IFRS S1 and S2 regarding governance, strategy, risk management, metrics and targets, and financial impact information, is progressively enhancing the quality of its identification, measurement, management, and disclosure of climate-related risks and opportunities, in preparation for future alignment with international sustainability disclosure standards and the relevant requirements of the competent authorities.

3.1.1 Governance

In response to the high degree of uncertainty brought by climate change and the rapid changes in related policy and market conditions, the Company has established cross-departmental communication and assessment mechanisms, and convenes senior managers of each department from time to time to jointly identify and review material climate-related risks and opportunities. Through systematic assessment of the potential impacts that climate change may have on each operating location and on the value chain, the Company keeps abreast of changes in the external climate environment and market trends in real time, and incorporates the relevant assessment results into its overall operating and medium- and long-term strategic planning, so as to enhance operational resilience and sustainable development capability.

The Sustainable Development Committee is supported by two staff and executive bodies: the "Sustainable Development Promotion Office" and the "Sustainability Information Disclosure Team." These bodies are responsible for analyzing international sustainability development trends and deeply understanding stakeholder needs to identify material issues. They conduct project management and promotion regarding the potential impacts of environmental, social, and governance issues on operations. They also work with functional teams (environmental, social, and governance) to plan implementation strategies and execution plans, establish annual sustainability strategic planning, and compile annual sustainability reports for submission to and approval by the Board of Directors.

In addition to the aforementioned mechanisms, the Company's other Functional Committees are also responsible for the governance and supervision of relevant topics within their respective scopes of authority. Among them, the Audit Committee meets regularly (quarterly) to receive reports from the chief internal auditor on audit work concerning the design and effectiveness of implementation of the internal control system for climate and other related risks, and reviews the related audit findings, so as to ensure the appropriateness and effective operation of risk management and internal control mechanisms.

3.1.2 Strategy

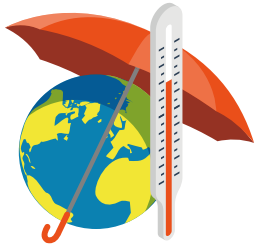
Aethertek Technology is committed to advancing its net-zero emissions goal and has formulated a clear direction for low-carbon transition. It is advancing carbon emission reduction measures in phases for direct greenhouse gas emissions arising from operating activities (Scope 1), indirect emissions arising from energy use (Scope 2), and other indirect emissions arising from the upstream and downstream value chain (Scope 3), so as to continue reducing its overall carbon footprint. Through the twin-track strategy of "voluntary carbon reduction" and "adoption of green energy," the Company continues to enhance energy use efficiency and reduce carbon emissions at the process and product use stages, while actively promoting collaborative carbon reduction management and cooperation across the supply chain, advancing the overall carbon reduction results of the value chain and progressively realizing a comprehensive low-carbon operational transition.

3.1.3 Risk Management



The Company actively formulates and advances various response measures to reduce the impact that climate change may have on its operations and financial performance, and continues to enhance the organization's resilience in the face of climate risk. Based on the short-, medium-, and long-term time horizons defined by the Company, it systematically assesses the potential impacts of climate-related risks and opportunities on operating activities and finances as an important basis for formulating response strategies and action plans, ensuring that the Company can respond early to the challenges brought by climate change and seize the related development opportunities.

Climate Risks and Opportunities	Category	Short-term (1-3 years) impacts	Medium-term (3-5 years) impacts	Long-term (over 5 years) impacts
Risk	• **Transition Risk** Risks arising from the transition to a low-carbon economy. Transition risks include policy, legal, technological, market, and reputational risks.	• Total greenhouse gas control and collection of carbon tax, carbon fee • Electricity rate increase	Consumer demand and preference shifts toward low-carbon/plastic reduction technologies, new renewable energy regulatory requirements, and inadequate climate action leading to reputational damage.	Net-zero emission trends
	• **Physical Risk** Climate risks arise from event-driven (immediate physical risks) or long-term changes (long-term physical risks) in climate patterns. Immediate physical risks arise from weather-related events, such as storms, floods, droughts, or heat waves, with increasing severity and frequency. Long-term physical risks arise from long-term shifts in climate patterns, including changes in precipitation (water) patterns and extreme changes in climate, which may cause sea levels and average temperatures to rise and, indirectly, increase electricity use and thereby raise operating costs, such as electricity charges and equipment maintenance expenses.	Extreme changes in climate patterns cause increased disasters, damaging company operational assets.	Increased disasters cause supply chain disruptions.	Average temperature rises
Opportunities	Positive impacts on entities generated by climate change. Efforts to mitigate and adapt to climate change can create climate-related opportunities for entities.	Adaptation and solutions.	Research and innovation of low-carbon products and services.	Diversification of operations



Based on the assessment of the aforementioned risks, the company presents climate-related risks and opportunities that may have significant financial impacts, along with corresponding strategies as follows:

	Risk	Financial impacts	Response strategies
Transition Risk	Rising international sustainability policy and regulatory requirements	As international sustainability policies, climate-related disclosure requirements, carbon management systems, and customer sustainability requirements continue to be updated, the Company may need to invest more in compliance management, personnel training, data collection, system establishment, and third-party verification costs, resulting in increased operating costs.	The Company continues to monitor domestic and international sustainability policy and regulatory developments and is progressively strengthening its greenhouse gas inventory, energy management, sustainability disclosure, and internal data management mechanisms, so as to reduce the impact of regulatory changes on the Company's operations.
	Increased demand for low-carbon technology and process transition	To respond to customer, regulatory, and market requirements for low-carbon products and low-carbon processes, the Company may need to invest in energy-saving equipment, process improvements, raw material substitution, and R&D resources, which will increase capital expenditure and R&D costs over the medium to long term.	The Company will continue to assess the feasibility of adopting energy-saving and carbon-reduction equipment, low-carbon processes, and alternative raw materials, and will progressively advance process optimization and energy use efficiency improvements through internal project management.
	Changes in market needs and customer preferences	If customers progressively raise their requirements for low-carbon products, sustainable supply chains, and climate performance, and the Company fails to respond in a timely manner, this could affect its ability to win orders, its customer cooperation relationships, and its market sales performance, thereby causing revenue to decline.	The Company will continue to keep abreast of customers' sustainability needs, progressively enhance the low-carbon competitiveness of its products and services, and strengthen its differentiation advantage in the market through supply chain cooperation, R&D improvements, and sustainability communication.
	Rising corporate reputation and stakeholder expectations	If the Company's climate response actions are insufficient, it may be unable to meet the expectations of customers, investors, employees, suppliers, and other stakeholders, thereby affecting corporate reputation, cooperation opportunities, and market trust.	The Company will continue to advance climate-related risk management, sustainability disclosure, and carbon reduction actions, and strengthen communication with stakeholders, so as to enhance external trust and reduce reputational risk.
Physical Risk	Extreme weather causing business interruption and declines in goodwill and market competitiveness	• As extreme weather events such as extreme rainfall, typhoons, drought, and high temperatures increase, production interruption, reduced capacity, and delivery delays may result, in turn causing reduced revenue, delayed or cancelled customer orders, and increased costs for additional overtime, expedited work, and emergency deployment. • Failure to deliver on schedule may affect customer trust and reduce customer satisfaction, in turn causing loss of orders, declining market competitiveness, and reduced future revenue.	The Company strengthens disaster prevention facilities at its plants, regularly reviews drainage, flood prevention, fire protection, and key equipment protection measures, and has established emergency response processes to reduce the impact of extreme weather on production and delivery. On the production side, it strengthens production scheduling flexibility, customer communication mechanisms, and abnormal incident reporting processes, so that when climate-related business interruption occurs, the scope of impact can be grasped immediately and response measures taken, reducing the impact on customer relationships and the Company's goodwill.

	Risk	Financial impacts	Response strategies
Physical Risk	Extreme weather causing asset loss or equipment damage	Extreme weather may damage plants, machinery and equipment, warehousing facilities, and other operating assets, leading to increased repair expenses, asset impairment, higher insurance premiums, and losses from work stoppages, thereby increasing operating costs and affecting profitability.	The Company advances preventive equipment maintenance, regularly takes inventory of high-risk areas and key equipment, and strengthens safety management of plant facilities, so as to reduce the risk of asset loss and equipment damage.
	Supply chain affected by extreme weather	Extreme weather may cause supplier work stoppages, raw material shortages, unstable delivery, or transport delays, leading to higher procurement costs, increased costs of alternative suppliers, and higher safety stock costs, and may affect the Company's normal production scheduling.	The Company adopts a multi-supplier strategy to reduce reliance on a single source of supply, and strengthens supply chain resilience through safety stock management and supplier risk inventories, mitigating the impact of raw material shortages and unstable delivery on operations.
	Infrastructure interruption affecting normal operations	Extreme weather may cause interruption of power, transport, or logistics infrastructure, affecting production, shipment, employee commuting, and customer delivery, and leading to operational stoppage, increased logistics costs, and deferred revenue.	The Company has established backup power and emergency response processes, and continues to assess transport, power, and logistics risks around its principal operating locations, so as to maintain the stability of key operating activities.

Climate change-related opportunity identification results and response measures, taking [R&D and innovation in low-carbon products and services] as an example

Opportunities	Financial impacts	Response strategies
Low-carbon products and services	Advancing low-carbon products and services helps enhance the corporate brand image and responds to market demand for low-carbon transition. Through new operating models and low-carbon products and services, the Company has the opportunity to increase revenue sources; however, low-carbon technology transition may also increase capital expenditure and operating costs for R&D, equipment renewal, and process improvement.	With key technologies at its core, the Company develops new products and value-added services across disciplines, enhancing the degree of operational diversification and strengthening low-carbon technology R&D and service innovation capabilities, so as to raise organizational resilience and sustainable development competitiveness.





3.1.4 Indicators and Targets

Climate change has become a central consideration in the Company's sustainability strategy. The Company regularly reviews the potential impacts of climate change on its operations and plans and implements management and response measures accordingly. To reduce the impact of climate change on the environment and actively respond to international sustainable development initiatives, and in line with the national policy goal of the "**Taiwan 2050 Net-Zero Emissions Pathway**," the Company has set a long-term target of achieving net-zero carbon emissions by 2050 and plans to progressively adopt green energy and low-carbon operating measures. In the future, Aethertek Technology will progressively reduce its overall carbon emissions in phases by enhancing equipment energy use efficiency, raising the proportion of renewable energy used, and taking other carbon reduction actions, continuing to advance the low-carbon transition of its operations and energy structure.

As Topone Automatic (Xinzhuang) was added in 2024, the base year has been redefined and set as 2024.

2026 Target	Reduce Scope 1 and Scope 2 emissions intensity by 5%
2030 Target	Reduce Scope 1 and Scope 2 emissions intensity by 30%
2050 Target	Achieve net-zero emissions

3.2 Green Initiatives

The Company's operations consist principally of office administration and R&D activities, with the principal environmental dimensions covering energy use, energy conservation and carbon reduction, greenhouse gas inventories, and water resource management. In view of the potential environmental impact of corporate operations, the Company continues to advance various environmental management measures, progressively refining energy use management, day-to-day energy conservation practices, internal inventory systems, and management mechanisms, so as to enhance overall resource use efficiency, reduce the environmental burden of operating activities, and respond to stakeholders' concern for corporate sustainable development.

3.2.2 Energy Conservation and Carbon Reduction

The Company continues to advance energy conservation and carbon reduction measures, taking office electricity management and the cultivation of employees' energy-saving behavior as its principal directions. As the Company's principal energy source is purchased electricity, its energy conservation management practices focus on improvements to lighting, air conditioning, office equipment, and day-to-day operating behavior.

In 2025, the Company continued to adopt a number of energy conservation measures, including the use of LED energy-saving lighting fixtures in offices and energy-saving settings and zoned management for air conditioning equipment, enhancing overall equipment use efficiency through temperature control, management of usage periods, and adjustment of equipment operation. In addition, the Company continues to promote electricity-saving behaviors such as switching off lights when leaving, turning off non-essential equipment, and shutting down when away from one's desk, and reduces standby power and non-essential electricity use through a routine inspection mechanism.

In terms of operational management, the Company continues to promote online meetings, document digitization, and paperless operations to reduce the consumption of paper-based operations, printing, and related resources, and encourages employees to give priority to public transport, so as to implement the philosophy of low-carbon operations. Overall, the Company has incorporated energy conservation and carbon reduction measures into its day-to-day operational management and sustainability governance mechanisms, and is progressively strengthening energy use efficiency and carbon reduction results through equipment improvements, behavioral management, and process optimization. As to the effectiveness of energy conservation measures, although the Company continued in 2025 to advance management measures such as lighting energy conservation, zoned air conditioning management, and behavioral electricity saving, overall electricity consumption nonetheless varied under the influence of factors such as headcount, the stage of organizational development, and increased operating activities. This was mainly because certain units were still in a stage of operational adjustment or early establishment in the previous year, with a relatively low electricity consumption base, and as they progressively entered a fuller stage of operations in 2025, their electricity demand correspondingly reflected their actual operating scale. In the future, the Company will continue to refine its itemized electricity management and energy conservation performance tracking mechanisms, and will assess the adoption of management indicators such as electricity intensity, so as to strengthen the management quality and comparability of its energy conservation measures.









3.2.2 Energy Management

Our company primarily uses electricity as the main energy source in daily operations. In 2025, electricity consumption was 2,595,944.18 kWh, with an energy intensity of 5.6 GJ per NT$ million. Moving forward, the company will continue to promote energy management strategies, enhance energy usage efficiency, actively reduce environmental impact, and work toward sustainable development goals.

The 2025 energy consumption statistics are shown in the following table:

Quantitative Indicators	Unit	2023	2024	2025
Electricity Consumption	kWh/year	255,006.78	1,990,868.15	2,595,944.18
Gasoline Consumption	kg/year	None	4,720.32	4,534.49
Electricity Energy Consumption	GJ	918.02	7,167.13	9,345.4
Gasoline Energy Consumption	GJ	None	203.55	195.55
Total Energy Consumption	GJ	918.02	7,370.68	9,540.95
Energy Intensity	GJ/million dollars	0.79	6.48	5.6

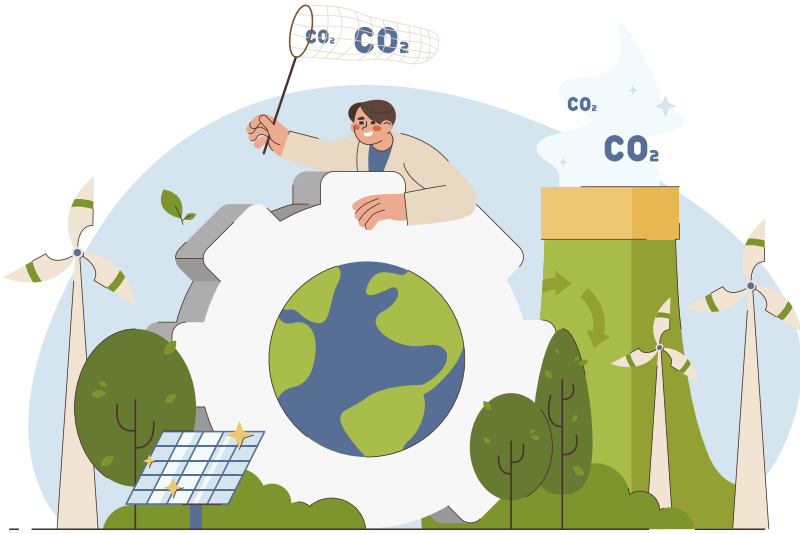
Note: Electricity Consumption

1. Organization-specific metric is annual operating revenue
2. Electricity heat value conversion: 1kWh=0.0036GJ; 1 kcal=4.1868 KJ.
3. Aethertek Technology: 2,595,944.18 kWh, Topone Automatic: 137,563.8393 kWh, Trantest Precision: 2,190,318.2 kWh (including green electricity).
4. Electricity coefficient: the 2025 electricity carbon emission coefficient was 0.466 kg CO_2e/kWh; the 2024 electricity carbon emission coefficient was 0.474 kg CO_2e/kWh; the 2023 electricity carbon emission coefficient was 0.494 kg CO_2e/kWh.
5. Conversion of the heating value of company vehicle gasoline: the heating value coefficient for company vehicle gasoline in mainland China is converted using the low heating value of gasoline (43,124 kJ/kg = 0.043124 GJ/kg) under the "GB/T 2589-2020 General Principles for Calculation of Comprehensive Energy Consumption."
   (1) For 2024, based on a refueling volume of 4,720.32 kg, energy consumption was 203.55 GJ (a newly added inventory scope this year, with data restated accordingly).
   (2) For 2025, based on a refueling volume of 4,534.49 kg, energy consumption was 195.55 GJ.
6. Operating revenue was approximately NT$1,703.18 million in 2025, approximately NT$1,137.86 million in 2024, and approximately NT$1,157.27 million in 2023.

The Company continues to strengthen its energy management practices through equipment optimization, energy-saving lighting management, air conditioning temperature control, and employee energy conservation awareness campaigns, enhancing energy use efficiency and reducing the environmental impact of its operations. In the future, the Company will continue to review energy use trends across the years and progressively refine its energy management mechanisms and internal statistical foundations, as an important basis for subsequent energy conservation strategy formulation and environmental performance disclosure.

3.2.3 Greenhouse Gas Inventory

To enhance the company's sustainable competitiveness and ensure alignment of sustainability policies with global standards, Aethertek Technology has implemented the ISO 14064-1 greenhouse gas inventory project in 2023. The inventory results are statistically analyzed to serve as a reference basis for future net-zero carbon emission planning. The company continues to promote sustainable concepts of energy conservation, environmental protection, and love for the Earth, contributing our part to the planet. The Company continues to conduct greenhouse gas inventory operations in accordance with the ISO 14064-1 standard. The inventory scope covers direct greenhouse gas emissions (Scope 1), energy indirect emissions arising from purchased electricity (Scope 2), and "other indirect greenhouse gas emissions" not directly owned or controlled by the enterprise (Scope 3), and the Company is progressively strengthening its data collection processes, internal management procedures, and related inventory foundations so as to enhance the completeness and management quality of inventory data. Through continuous inventory operations, the Company progressively gains command of its principal emission sources, which serve as the basis for subsequent reduction planning, energy management, and the promotion of climate-related management measures. In the future, the Company will also continue to refine its internal data management and cross-departmental collaboration mechanisms, strengthening the disclosure quality of greenhouse gas emissions information as a management basis for advancing energy conservation, carbon reduction, and low-carbon transition.



		2023	2024	2025
Scope 1	Category 1: Direct Greenhouse Gas Emissions (Metric Tons of CO_2e)	40.3636	338.6497	64.5892
Scope 2	Category 2: Energy Indirect Greenhouse Gas Emissions (Metric Tons of CO_2e)	1,085.62	1047.3188	1,043.46
Scope 3	Categories 3-6: Other Indirect Greenhouse Gas Emissions (Metric Tons of CO_2e)	1,564.52	1506.3559	2,459.90
Total Emissions		2,690.5063	2892.3244	3,567.9465
Organizational Specific Metrics (Total Number of Employees)		449	493	532
Greenhouse Gas Emission Intensity (Metric Tons of CO_2e/Per Person)		5.9922	5.8668	6.7067
Greenhouse Gas Emission Density (Metric Tons of CO_2e/Per Million NTD)		2.3249	2.5419	2.0949

Note: 1. Organizational boundary: 2023: Aethertek Technology + Trantest Precision; 2024: Aethertek Technology + Trantest Precision + Topone Automatic; 2025: Aethertek Technology + Trantest Precision + Topone Automatic.
2. Restatement of information: the 2024 greenhouse gas inventory data have been corrected following re-examination, and the corrected figures are presented in this table.
3. Operating revenue: approximately NT$1,703.18 million in 2025; approximately NT$1,137.86 million in 2024; approximately NT$1,157.27 million in 2023.

3.2.4 Water Resource Management

The Company's operations consist principally of office administration and R&D activities, and do not involve manufacturing processes or high water consumption activities. In 2025, the water source was tap water supplied by a third party, used solely for employees' daily living and office use, with no use of groundwater, surface water, or seawater resources. Total water withdrawal in 2025 was 883.2339 cubic meters. The Company does not use water in manufacturing processes and does not generate industrial wastewater or other polluting discharges.

The domestic sewage generated at the Company's offices is discharged through building pipelines into the municipal sewer system for uniform treatment by the government, and is not discharged directly into natural water bodies. According to the water resource risk assessment results for its locations of operation, the Company's operating sites are not located in areas of high water stress, and its water use has limited impact on the local environment. The Company will continue to implement water conservation management measures, enhancing water use efficiency and reducing the impact of its operations on water resources.



3.2.5 Waste Management

As the Company's operations do not involve chemical processes, metal processing, or electronic waste treatment, no hazardous industrial waste was generated in 2025. The waste generated consists mainly of general waste from offices and warehouses arising from general operations, and the Company therefore calculates only domestic waste. The estimation method is based on the principle of "average general waste generated per person per day × number of working days per person," with incineration as the treatment method. Based on the above estimation, carbon emissions from the Company's waste disposal process amounted to 57.2331 tonnes of carbon dioxide equivalent. If the mode of operations is adjusted in the future, waste classification, storage, and removal management will be handled in accordance with the relevant regulations.

In 2025, the Company's operations consisted principally of office administration and R&D activities, with no production or manufacturing processes established and no large-scale material processing activities involved. The waste generated during the year consisted solely of employees' domestic garbage (such as general domestic waste), which was removed and treated uniformly by the building's property management in accordance with local environmental protection requirements. The Company has set up sorting and recycling bins in office areas, encouraging employees to implement waste sorting and resource recycling, and promotes paperless operations to reduce waste generation.



3.2.6 Biodiversity

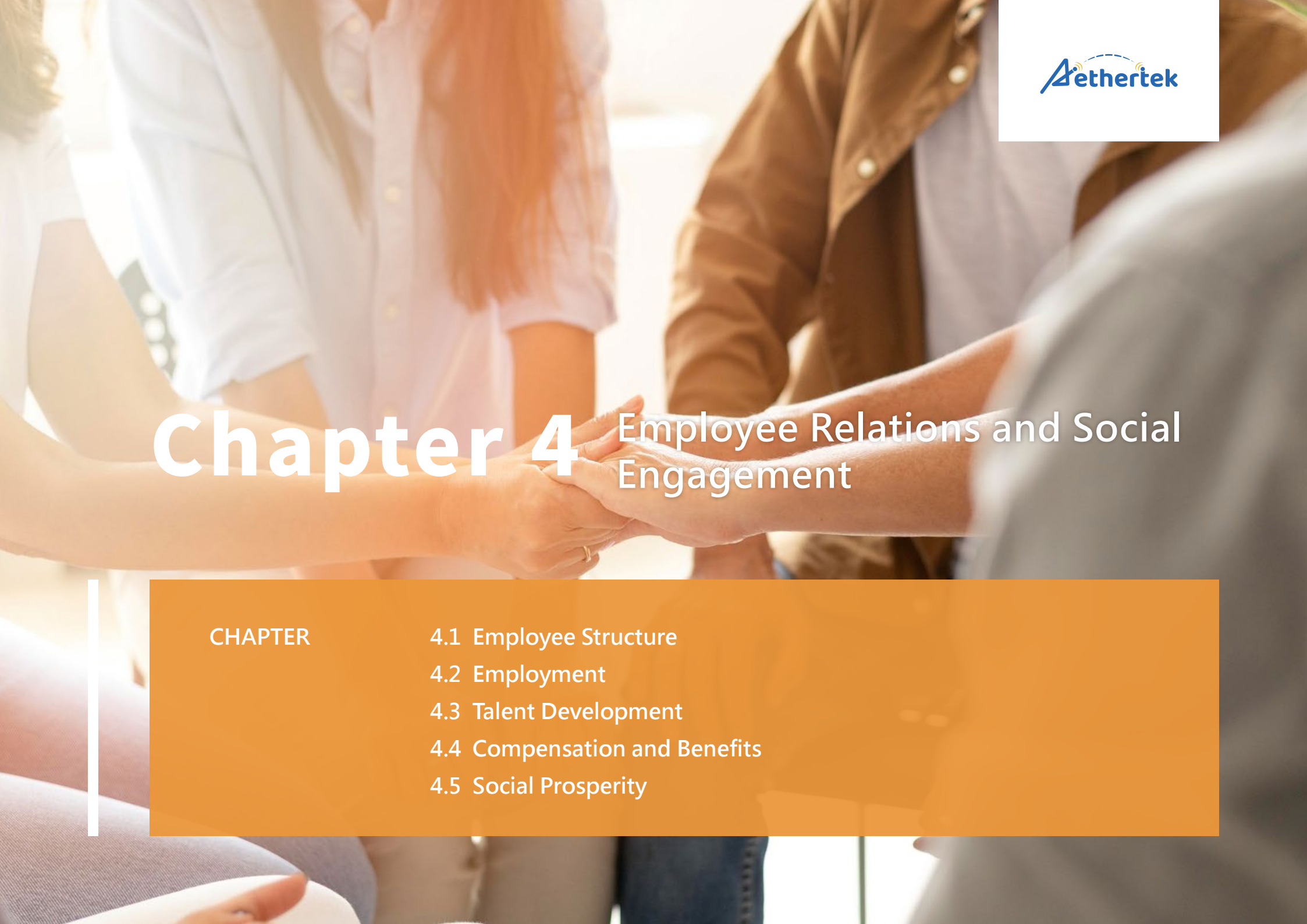
Following the Company's 2025 material topic identification, biodiversity was not listed as a material topic; however, to ensure the completeness of the identification conclusion, screening of operating locations was still conducted in accordance with GRI 101.

Scope and method of identification: covering the Company's own operations (Neihu headquarters, Xinzhuang plant, and Shenzhen plant) and the upstream supply chain, the coordinates of each location were compared against statutorily or internationally recognized biodiversity-sensitive areas — including national parks, national nature parks, nature reserves, wildlife refuges, important wetlands, and IUCN protected area categories — to examine whether they are located within or adjacent to such areas.

- **Identification results:** all three of the Company's locations are existing buildings within urban planning industrial zones or science parks. Among them, the Neihu headquarters occupies office floors, with operations consisting principally of R&D, office work, and light assembly and testing, involving no land development or raw material extraction activities. Upon examination, none of the locations is situated within or adjacent to the aforementioned sensitive areas, and there is no water withdrawal or discharge entering natural water bodies directly.
- **Assessment of direct drivers:** with respect to the five drivers of land and water use change, natural resource use, pollution, invasive alien species, and climate change, the Company has undertaken no new land development or habitat conversion; all water is drawn from the municipal tap water supply and discharged through the sewer system; waste is treated by qualified removal and treatment institutions; and there are no operating activities involving species introduction. For management of the climate change dimension, please refer to 3.1 Climate Change Response and 3.2.3 Greenhouse Gas Inventory.
- **Value chain considerations:** upstream extraction of metal raw materials is the principal source of indirect impact on biodiversity in this industry. Through its conflict-free minerals policy and the environmental protection chapter of the "Supplier Code of Conduct," the Company requires suppliers to comply with local environmental protection laws and implement pollution prevention, so as to reduce indirect impacts.

The Company will continue to monitor international nature-related disclosure trends such as the TNFD, and will reassess the materiality of biodiversity when material changes occur in its operating locations or mode of operations.





Chapter 4 Employee Relations and Social Engagement

CHAPTER

4.1 Employee Structure
4.2 Employment
4.3 Talent Development
4.4 Compensation and Benefits
4.5 Social Prosperity

4.1 Employee Structure



Aethertek Technology values gender diversity and workplace equality and strives to create a friendly working environment regardless of gender. According to its workforce statistics, as of the end of 2025 Aethertek Technology had a total of 115 employees, of whom 30 were female, accounting for 26%, and 85 were male, accounting for 74%. In terms of gender composition, there was no significant difference compared with 2024, showing that the Company upholds the principle of equal opportunity in both talent recruitment and career development, without differentiation on grounds of gender, and demonstrating its substantive implementation of and continued efforts toward gender equality. In the future, the Company will continue to advance diversity and inclusion policies and strengthen a culture of workplace gender equality.

The Company has not established a labor union or collective bargaining agreements, and communicates with employees regularly through labor-management meetings and diverse means. Employees' working conditions and terms of employment are not affected or determined by any other collective agreement.

Category	Gender		Age			Education Level			Total
	Male	Female	Under 30 Years Old	30-50 Years Old	Over 50 Years Old	Below College Degree	University	Master's Degree or Above	
Employees on Non-Fixed-Term Contracts (Full-Time)	85	30	28	81	6	1	71	43	115
Employees on Fixed-Term Contracts (Contract/Temporary)	0	0	0	0	0	0	0	0	0
Non-Guaranteed Hours Employees	0	0	0	0	0	0	0	0	0
Full-Time Employees	85	30	28	81	6	1	71	43	115
Part-Time Employees	0	0	0	0	0	0	0	0	0

Note: 1. The employee headcount in this report is calculated for Aethertek Technology Co., Ltd. as a single entity, with preliminary classification by gender and age, based on the reporting period end date (December 31, 2025). Unless otherwise specifically stated, all figures concerning employee headcount follow this rule.
2. Employees on non-fixed-term contracts (full-time) are employees who have signed indefinite-term employment contracts with the Company; employees on fixed-term contracts (contract/temporary) are personnel who have signed fixed-term contracts, commonly for temporary, short-term, or specific projects whose contracts terminate upon project completion. They are divided by number of days worked into monthly-paid and hourly-paid personnel, with the former counted as "employees on fixed-term contracts" and the latter classified as "non-guaranteed hours employees." Non-guaranteed hours employees (part-time) are those whose weekly working hours are below the full-time standard; the Company does not employ part-time employees.
3. During the reporting year, the Company did not engage any workers who are not employees (such as contracted personnel, temporary dispatched labor, or other personnel employed by third parties who perform work at the Company's workplaces).

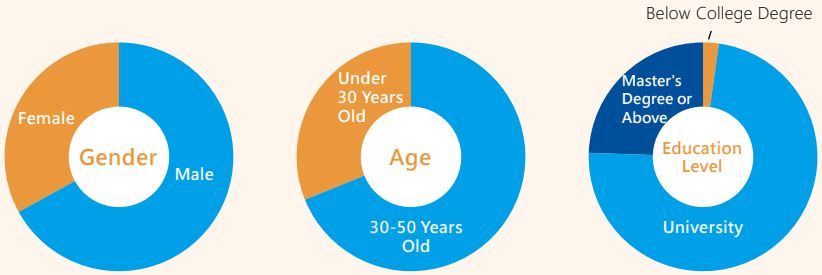
4.1.1 New Hires and Turnover

In 2025, Aethertek Technology took more active steps in expanding its workforce and recruiting talent, hiring a total of 45 new employees, a marked increase from 24 in 2024. Of these, 30 were male and 15 were female, a male-to-female ratio of approximately 67% and 33%. In terms of age group, new employees in 2025 were concentrated among those aged 50 and below, showing that we continue to attract young talent and reflecting the Company's appeal to those entering the workforce, which helps inject innovation and vitality into the team.

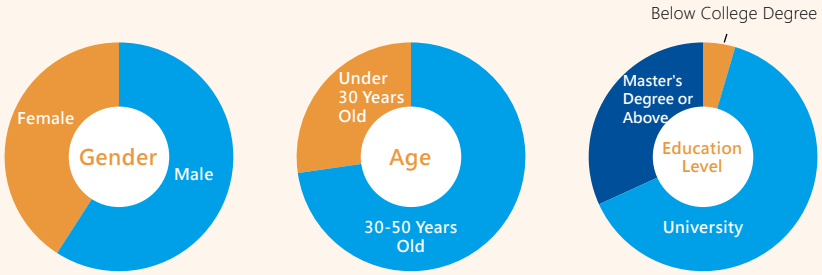
The number of departures in 2025 was 22, down from 25 in 2024, showing a decline in overall workforce turnover. Of these, 13 were male and 9 were female, with a slightly higher proportion of men — the same as in the previous year, when departures were also predominantly male. This is mainly because the Company's workforce composition already has a higher proportion of men, and it also reflects the differing effects of workplace pressure, work patterns, and industry cycles on employees of different genders. In terms of age structure, departing employees were likewise concentrated among those aged 50 and below, showing that younger employees have higher mobility due to personal career planning. In the future, the Company will continue to gain an in-depth understanding of the principal reasons for departure through exit interviews and internal opinion surveys, and will further strengthen employee relations management, career development planning, and workplace support systems, helping colleagues develop steadily within the organization and reducing the risk of unanticipated talent loss.

New Hires and Departures in 2025		New Hires (45 employees)	Departures (22 employees)
Gender	Female	15	9
	Male	30	13
Age	Under 30 Years Old	14	6
	30-50 Years Old	31	16
	Over 50 Years Old	0	0
Education Level	Below College Degree	1	1
	University	33	14
	Master's Degree or Above	11	7
Total		45	22

2025 New Hires

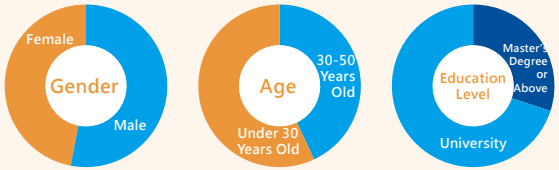


2025 Departures

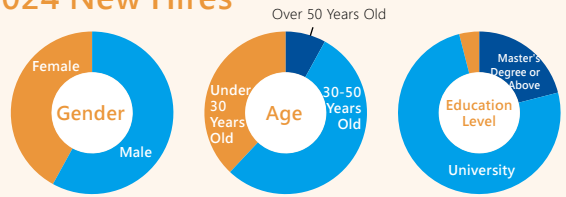


		Number and Rate of New Hires and Departures in 2023				Number and Rate of New Hires and Departures in 2024				Number and Rate of New Hires and Departures in 2025			
		New Hires	Ratio	Departures	Ratio	New Hires	Ratio	Departures	Ratio	New Hires	Ratio	Departures	Ratio
New Hires and Departures		30	32%	17	18%	24	26%	25	27%	45	39%	22	19%
Gender	Female	14	47%	10	59%	10	42%	5	20%	15	33%	9	41%
	Male	16	53%	7	41%	14	58%	20	80%	30	67%	13	59%
Age	Under 30 Years Old	17	57%	7	41%	9	38%	6	24%	14	31%	6	27%
	30-50 Years Old	13	43%	10	59%	13	54%	17	68%	31	69%	16	73%
	Over 50 Years Old	0	0%	0	0%	2	8%	2	8%	0	0%	0	0%
Education Level	Below College Degree	0	0%	0	0%	1	4%	2	8%	1	2%	1	4%
	University	21	70%	13	76%	18	75%	14	56%	33	73%	14	64%
	Master's Degree or Above	9	30%	4	24%	5	21%	9	36%	11	25%	7	32%

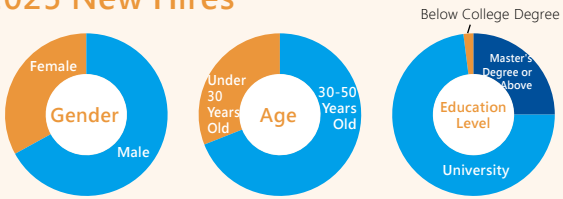
2023 New Hires



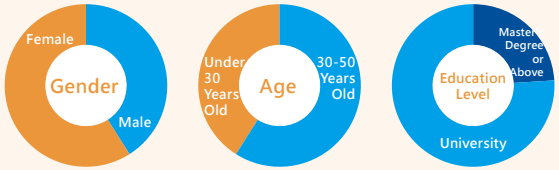
2024 New Hires



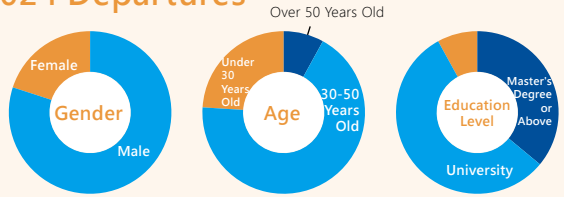
2025 New Hires



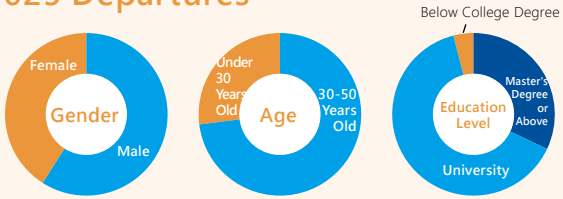
2023 Departures



2024 Departures



2025 Departures

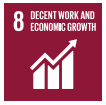


4.2 Employment



Material Topic: Employment and Education and Training

Topics	Strategy	2025 Implementation Status	2026 Short-term Goals	Medium- and Long-term Targets for 2027 to 2030
Employment and Education and Training	• The Company's articles of incorporation stipulate that a certain percentage of profits should be allocated for employee compensation. • Establish an Employee Welfare Committee to plan diverse benefits and enhance employee satisfaction. • Care for employees' physical and mental health, creating a friendly and healthy workplace. • Formulating retention and training plans.	In 2025, 4 Employee Welfare Committee meetings and labor-management meetings were held to discuss employee rights and related benefits. In addition to regular benefits in 2024, employee birthday parties, annual sports events, Christmas gatherings, and other activities were regularly organized to increase employee cohesion.	• Adopting a digital learning system to build a learning organization, transforming what was previously one-way training into diverse formats that meet training needs and support self-directed learning, and implementing employees' learning, development, and personal growth through the system. • Maintaining a record of no reported occupational accident incidents involving employees or other non-employees and no cases of government penalties.	• Continuing to arrange professional and diverse development education and training to enhance workforce quality and corporate competitiveness. • Regularly reviewing salary levels and providing employees with motivating compensation.

Reporting Requirements	Sustainability Management Approach
Significance of the Topic	Talent is the most important foundation of the Company's competitiveness in operations. If an enterprise fails to plan a clear direction for talent development according to industry trends and organizational needs, or if education and training resources are insufficient, employees' skills may become disconnected from the market, reducing the organization's responsiveness and innovation capability. A lack of a clear career development blueprint may also leave employees feeling stagnant, affecting their work engagement and willingness to stay, which in turn leads to the loss of key talent, giving rise to knowledge gaps and internal operating risks and increasing organizational costs and learning gaps.
Purpose of Topic Management	• Through comprehensive employee care and support, promoting sound and harmonious labor relations, balancing work and life, and jointly achieving the Company's long-term vision • Create a fair and trustworthy work environment.
SDG Alignment	Goal 8  **【Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all】**

Reporting Requirements	Sustainability Management Approach
Policy	• Aethertek Technology takes the realization of a win-win outcome for the enterprise and its employees as the core of its talent development policy, advancing systematic and standardized talent cultivation mechanisms to help employees enhance their professional skills and strengthen industry competitiveness • Based on a people-oriented philosophy, care for employees in both work and life aspects, maintain work-life balance, and provide a secure working environment. • Continuously optimize workplace environment and compensation/benefits system.
Commitment	The Company strictly complies with the laws and regulations of the locations of all its global operating sites, and respects and supports internationally recognized human rights norms and principles. In labor relations, it complies with labor standards, occupational safety and health, and other relevant laws and regulations and their implementing rules, and realizes its vision of being a happy enterprise.
Resources	The Company and Employee Welfare Committee allocate budgets to implement various policies and activities.
Grievance Mechanism	Set up diverse feedback channels, including complaint hotlines, suggestion boxes, complaint email addresses, and sexual harassment reporting mailboxes. Employee feedback mailbox: HRM@aether-tek.com
Action	• Encouraging participation in external professional certification and industry exchange activities: supporting colleagues in obtaining credible certifications, strengthening external visibility and professionalism • Advancing knowledge sharing and an internal instructor system: encouraging the circulation and transmission of knowledge within the organization through formats such as internal courses, and expanding cooperation with external instructors and institutions to supplement internal instructor resources and address technology gaps, helping key positions strengthen their command of new external knowledge • Regularly hold labor-management meetings to fully communicate on matters such as labor dynamics, company operations information, labor activities, and benefits.
Management Assessment Mechanism	The Human Resources Division provides education and training resources and continues to increase employee training hours, thereby accumulating employees' core competencies; • **Tracking of quantitative indicators** -Training participation rate -Course satisfaction -Internal promotion rate • **Assessment of qualitative results** -Supervisor feedback -Employee Interview No material labor disputes occurred in 2025.

4.2.1 Human Rights

Aethertek Technology values its employees and respects human rights, providing a working environment that is free of discrimination, open, safe, healthy, and equal, and complying with relevant labor regulations and international human rights conventions. The Company will continue to implement human rights protection and preventive measures through sound institutional mechanisms and employee communication platforms, and undertakes to create an excellent workplace environment, ensuring that all employees work in a respectful and fair workplace. To strengthen the depth of its management of human rights topics, Aethertek Technology is also assessing the future adoption of a human rights due diligence mechanism, with a view to systematically identifying, preventing, and responding to potential human rights risks. Combined with its existing risk management and supply chain review mechanisms, the Company will progressively build a human rights governance framework consistent with international standards, and will progressively incorporate human rights education into its training framework.

In response to the implementation of the dedicated chapter on bullying in the Occupational Safety and Health Act, the Company is currently reviewing its existing internal rules in light of the newly amended law and plans to update its sexual harassment prevention measures and rules on unlawful infringement and post them on the Company's intranet portal for employees to consult, so as to implement basic compliance awareness. In the future, the Company will continue to optimize and deepen the organization's understanding and implementation of human rights topics. In addition, based on its social responsibility to protect children's physical and mental development, Aethertek Technology strictly prohibits the employment of child labor under the age of 16 and any form of coercion or forced labor against employees, including abuse, intimidation, other verbal violence, and other unlawful forced labor.

Aethertek Technology is committed to creating a working environment that respects human rights and is equal and diverse. It undertakes to comply with internationally recognized human rights standards, including the Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights (UNGPs), and the ILO Declaration on Fundamental Principles and Rights at Work, and follows relevant regulations including the Labor Standards Act, the Employment Service Act, and the Act of Gender Equality in Employment, integrating the spirit of human rights protection into its day-to-day operations and governance framework.



◆ Employment Equality and Prohibition of Discrimination

Safeguarding employees from differential treatment or discrimination of any form on grounds such as ethnicity, class, language, thought, religion, party affiliation, place of ancestry, place of birth, gender, sexual orientation, age, marital status, appearance, facial features, physical or mental disability, star sign, blood type, or union membership, so as to duly safeguard employees' workplace human rights and provide a dignified and equal workplace environment.

◆ Prohibition of Forced Labor and Child Labor

Strictly prohibiting forced labor of any form, human trafficking, and the employment of workers below the statutory age.

◆ Reasonable Working Hours and Protection of Labor Rights

Proactively monitoring and managing abnormal workloads, handling salary payment and working hour arrangements in accordance with regulations, and providing grievance and reporting mechanisms to respond to potential human rights risks.

◆ A Safe and Healthy Workplace

Providing a safe working environment and necessary health facilities, eliminating hazard factors, regularly conducting occupational safety training and employee health checks, and attending to employees' physical and mental health and work-life balance.

◆ Freedom of Association and Two-Way Communication

Respecting employees' right to join various clubs or organizations, and establishing diverse communication mechanisms such as labor-management meetings, anonymous suggestions, and formal grievance channels, so as to promote labor-management harmony and collective bargaining. During the reporting period, the Company received no reports or grievances involving human rights violations such as discrimination, improper treatment, forced labor, or child labor. As the Company employs no indigenous colleagues, no incidents involving infringement of indigenous rights occurred.

4.2.2 Friendly Workplace Environment

Aethertek Technology values sound relationships with its employees. In addition to striving to create a working environment where talent is well matched to roles and fully utilized so as to attract and retain outstanding professional talent, it also focuses on cultivating a friendly workplace environment with a human touch. The company actively provides diverse employee benefits, including personal welfare subsidies such as maternity, marriage, funeral, and group insurance, ensuring that colleagues receive adequate support during important life moments. At the same time, to promote interaction and cohesion among employees, the company regularly organizes activities such as birthday parties to create a warm and harmonious workplace atmosphere. To strengthen welfare management and ensure reasonable use of resources, the company has established an Employee Welfare Committee that holds regular meetings to discuss affairs and supervise financial income and expenditures, ensuring transparency and fairness of welfare measures. In addition to welfare activities led by the Employee Welfare Committee, the company also provides various additional benefits based on its position of caring for employees and maintaining labor-management harmony, allowing employees to experience comprehensive and continuous support in the workplace.

Talent Recruitment	Facing rapid change and intense competition in the technology industry, Aethertek Technology continues to strengthen its talent recruitment strategy, actively recruiting talent with innovation capability and a high degree of adaptability to reinforce the Company's core strength. • Valuing employees' long-term development and early adaptation, and in terms of career development, helping employees plan growth paths based on their own characteristics and professional capabilities • For new employees, the Company plans to adopt a digital learning platform providing systematic pre-employment training and onboarding courses and, together with departmental support mechanisms, helping new colleagues understand the Company's operating model, team culture, and basic operating processes, so that they progressively become familiar with their work and integrate into the team • The Company also values feedback from departing employees, understanding the reasons for departure through exit interviews or other means as a reference for continuously optimizing human resources policies and enhancing organizational stability
Employee Rights Protection and Incentive Mechanisms	To motivate employee contribution and growth, the Company implements diverse incentive measures, including issuing restricted employee stock options to share in the company's growth dividends. At the same time, the Company promotes work-life balance policies. In addition to continuously building an open and friendly work environment, it also implements flexible working hours, allowing employees to adjust their work schedules according to their personal lifestyle and family needs, achieving harmony between work and life.
Minimum Notice Period for Operational Changes	For employees whose labor contracts are terminated in accordance with Article 11 of the Labor Standards Act or the proviso of Article 13, the notice period shall be governed by the provisions of the following clauses: 1. For those who have worked continuously for more than three months but less than one year, notice shall be given ten days in advance. 2. For those who have worked continuously for more than one year but less than three years, notice shall be given twenty days in advance. 3. For those who have worked continuously for more than three years, notice shall be given thirty days in advance. After receiving the aforementioned notice, employees may request leave during working hours to seek other employment. The hours of such leave shall not exceed two working days per week, and wages shall be paid during the leave period. If an employer terminates the contract without giving notice within the period specified in paragraph 1, wages for the notice period shall be paid.
Employee Insurance	Aethertek Technology provides labor insurance, health insurance, fully company-funded group insurance, accident insurance, occupational injury insurance, and subsidized health examinations for employees

Employee Retirement System	In accordance with Article 55 of the Labor Standards Act, Aethertek Technology establishes a comprehensive retirement system to ensure employees have no worries after retirement. The company legally contributes monthly to employees' pension funds, with the new pension system contribution rate being 6% of salary, and deposits the contributed amounts in government-designated financial institutions to ensure the safety and proper utilization of funds. Additionally, the company has established employee retirement regulations in accordance with relevant laws, regularly allocates retirement reserves, and ensures sufficient pension funds and proper management through rigorous financial planning. Through this retirement system, the Company aims to provide stable and secure retirement benefits for employees, demonstrating the company's commitment to employees' long-term well-being.
Employee Shareholding	Aethertek Technology grants restricted stock awards to employees or supervisors with outstanding performance, so as to strengthen long-term incentive mechanisms and enhance willingness to stay, allowing employees and the Company to share the fruits of growth together and thereby achieving the goals of sustainable talent retention and a win-win outcome for both parties.



4.2.3 Childcare-Friendly Environment Measures

The Company strives to create a gender-friendly workplace environment. To support employees in balancing family and career development, it provides application and reinstatement mechanisms for unpaid parental leave in accordance with the law, helping colleagues care for their families with peace of mind and free of concern. Those meeting the application conditions may apply for unpaid parental leave in accordance with the rules and apply for reinstatement upon expiry of the period. In 2025, a total of 2 employees applied for unpaid parental leave — one female colleague applied for and completed 3 months of unpaid parental leave, and one male colleague applied for and completed 1 month — with an overall reinstatement rate of 100%, showing that the parental leave system has been effective to a certain degree in supporting work-family balance.

Items	Male	Female
Total Number of Employees Entitled to Parental Leave	2	2
Total Number of Employees Who Actually Took Parental Leave	1	1
Number of Employees Who Actually Took Parental Leave and Returned to Work	1	1
Number of Employees Still Employed Twelve Months after Returning to Work Following Parental Leave	1	1
Return-To-Work Rate	100%	100%
Retention Rate	100%	100%

4.2.4 Promoting Employee Health

To promote employees' physical and mental health and strengthen team cohesion, Aethertek Technology actively promotes diverse health management measures and creates a healthy workplace culture. The main approaches include the following aspects:

Health Activity Promotion	The Company encourages employees to actively participate in sports activities through a variety of competition events. The sports meet not only provided employees with opportunities for physical and mental relaxation but also promoted team cooperation and interaction among colleagues, further strengthening corporate cohesion.
Health Examination and Healthcare Services	The Company allocates annual budget to provide free health examinations for employees, which they can enjoy starting from the year after their employment. At the same time, the company collaborates with health examination centers, allowing employees to understand changes in their physical and health conditions over the years through a health examination APP. The health examination centers can also provide healthcare or medical consultation recommendations based on employees' examination results to maintain and improve their health.
Sports Clubs and Ongoing Health Promotion	The Company encourages employees to form sports clubs, enhancing employees' exercise habits through regular activities so that health management becomes part of daily life. Through diverse health promotion measures, Aethertek Technology is committed to improving employees' physical and mental health and quality of life, further creating an energetic work environment.







4.2.5 Occupational Safety and Health Management

The Company deeply recognizes that occupational safety and health is the foundation of sustainable business operations. Through compliance with occupational safety and health regulations, we ensure the health and work safety of all employees, reduce financial losses from accidents, and thereby create higher operational benefits. To implement regulatory compliance, the company strictly adheres to the "Occupational Safety and Health Act" and related regulations, appointing one Type B Occupational Safety and Health Management Operations Supervisor who is responsible for planning, promoting, and supervising occupational safety and health management matters, ensuring compliance with government regulations and policy advocacy. The company continues to strengthen safety management measures and enhance employees' self-protection awareness and work safety quality. Through regular training and educational activities, employees master the latest safety and health knowledge and emergency response skills to ensure the work environment achieves the goal of "zero accidents". In 2025, training as a "Class A Occupational Safety and Health Business Supervisor" was arranged for two employees, at a total training cost of NT$7,470. Through systematic management and full employee participation, the company had no occupational accidents or diseases in 2025, demonstrating significant achievements in occupational safety and health management, as we continue to progress toward the goal of a zero-risk work environment. In accordance with the Occupational Safety and Health Act and its subordinate regulations, the Company has established institutionalized "Hazard Identification, Risk Assessment, and Incident Investigation Management Procedures," with the principal process as follows:

◆ Timing and Frequency of Hazard Identification and Risk Assessment

- Conducting comprehensive workplace hazard identification and risk assessment at least once a year
- Immediate reassessment upon the occurrence of any of the following
  - ► Process changes
  - ► Introduction of new equipment
  - ► Adjustment of work content
  - ► Occurrence of an occupational accident or near miss

◆ Methods of Hazard Identification and Risk Assessment

- Led by the occupational safety and health business supervisor, jointly conducted with the heads of each department and on-site operating personnel
- Identifying potential hazards through on-site inspections, job safety analysis (JSA), equipment checks, and employee interviews
- Risk grading and control measures: a risk matrix is established based on "likelihood × severity," divided into the three levels of high risk, medium risk, and low risk, with graded control principles applied (engineering controls first, followed by administrative controls, and personal protective equipment last), and improvement deadlines and responsible units specified. High-risk items must be improved immediately or operations halted, with work resuming only after improvement is confirmed

◆ Incident investigation and corrective and preventive action: when an occupational accident or near miss occurs, the incident investigation procedure is launched immediately.

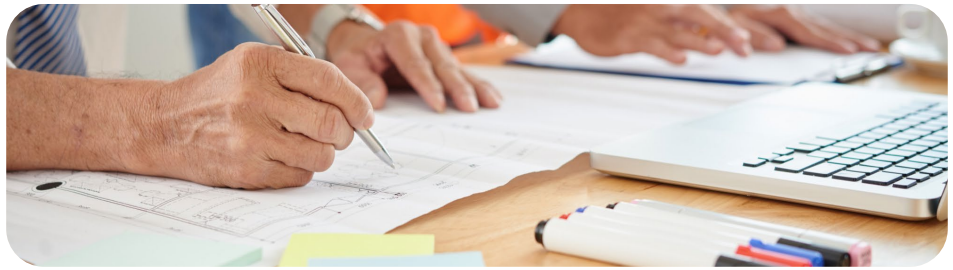
- An investigation team is formed by the occupational safety supervisor to ascertain the course of the incident and its direct and root causes
- Corrective and preventive measures are proposed, the effectiveness of improvements is tracked, and these are incorporated into subsequent education and training and risk reassessment

◆ Ensuring the competence of implementing personnel: the occupational safety and health business supervisor has obtained Class B occupational safety and health business supervisor qualification in accordance with the law.

- Relevant personnel regularly receive occupational safety and health education and training and statutory in-service training
- The heads of each department and on-site persons in charge all receive basic training in hazard identification and risk assessment, ensuring they have the competence to carry it out

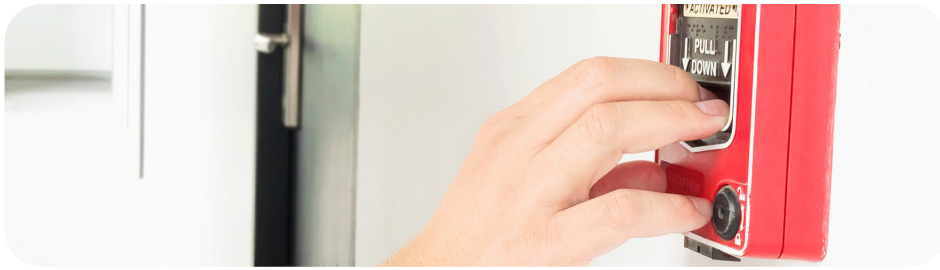
Hazard Identification and Risk Assessment Process

Work inventory
↓
Hazard identification
↓
Risk assessment (likelihood × severity)
↓
Risk grading (high/medium/low)
↓
Formulation of improvement measures
↓
Implementation of improvements
↓
Confirmation of effectiveness and continuous improvement



Incident Investigation Flowchart

Incident occurs
↓
Emergency response and reporting
↓
Formation of investigation team



4.3 Talent Development

4.3.1 Talent Training

The Company is committed to enhancing employees' professional competencies and skills through systematic education and training plans to assist colleagues in continuous learning and growth. Education and training is mainly divided into two major categories: new employee training and professional training. New employee training aims to help newly joined colleagues quickly familiarize themselves with the company's various operating regulations and work processes, providing a stable adaptation platform. In 2025, a total of 63 people participated, with accumulated training hours reaching 345 hours. Professional training encourages colleagues to participate in external professional courses, supporting employee skill enhancement and professional development through hourly subsidies and expense reimbursement. To promote the sharing of learning outcomes, colleagues who complete training must write written reports or conduct internal transfers of knowledge, widely disseminating what they have learned within the company to achieve information sharing effects.



4.3.2 Performance Evaluation

The Company conducts regular performance evaluations for all employees annually, systematically assessing colleagues' work performance and professional capabilities through two aspects: competency assessment and performance assessment.

- Competency assessment: focuses on capability review, determining employee skill levels through evaluation of individual or work behavior processes and results, ensuring capability development aligns with job requirements.
- Performance assessment: focuses on real-time feedback of annual work results, enabling colleagues to immediately understand their performance and areas for improvement through specific performance indicators and evaluation results, achieving the goal of continuous improvement.

Through a complete and rigorous performance appraisal mechanism, the Company can comprehensively grasp colleagues' work performance and, on that basis, further optimize the organization's talent allocation and development strategy. This not only helps enhance overall team effectiveness but also creates more room for colleagues' development, promoting the shared growth of the enterprise and its employees.



◆ The performance evaluation in 2025 is as follows

Year	Number Appraised			Gender				Employee Category							
	Number Required to Be Appraised	Number Actually Appraised	Ratio (%)	Male	Ratio (%)	Female	Ratio (%)	Manufacturing	Ratio (%)	Sales	Ratio (%)	R&D	Ratio (%)	Management	Ratio (%)
2024	93	86	92	64	74	22	26	0	0	20	23	48	56	18	21
2025	115	94	82	71	76	23	24	13	14	13	14	53	56	15	16

Note: For 2025 and prior years, whether an employee joined before July 1 of that year was used as the dividing line for inclusion in that year's performance appraisal. Colleagues who joined after that point were not required to undergo the 2025 performance appraisal, and the number of employees appraised for the year therefore does not equal the number of colleagues as of December 31 of that year; this is noted for clarity.

◆ The performance evaluation in 2025 is as follows

Course Category	Introduction and Explanation
New Employee Training	• Training objective: to familiarize new employees with the Company's rules and systems and with the working environment • Target: new Employees • Schedule: conducted on the day new employees report for duty, 3 hours each time
Professional Competency Training	• Training objective: to enhance personnel's professional capabilities and knowledge. • Trainees: all personnel • Schedule: enrollment in relevant courses according to work requirements
General Competency Training	• Training objective: to meet regulatory requirements and complete and implement the required education and training hours for personnel in specific positions • Trainees: personnel as required by regulations • Schedule: enrollment in relevant courses according to work requirements
Corporate Governance Training	• Training objective: continuing education and training for corporate governance personnel as required by regulations • Trainees: supervisors and personnel related to corporate governance • Schedule: relevant courses arranged according to work requirements

◆ Number of Training Participants and Hours in 2025

Course Category	Course	Total (attendances)	Training Hours (hours)
New Employee Training	New Employee Training	45	135
Professional Competency Training	Pre-Service Training for Newly Appointed Enterprise Auditors	1	18
	Information Security Protection and Audit Practice	1	6
	Institute of Internal Auditors Training Courses	1	6
	First Aid Personnel Training	1	8
	Occupational Safety and Health Business Supervisor Training	2	96
	Product and Equipment Training	2	16
Corporate Governance Training	Education and Training for the Head of Accounting and Their Deputy	2	12
	Director and Supervisor Continuing Education	8	48



4.4 Compensation and Benefits

4.4.1 Average and Median Salary Table

According to the Company's 2025 statistical data, the total average employee salary is NT$260,369 thousand, with an average of 100 employees. The calculated average employee salary is NT$2,606 thousand, and the median salary is NT$1,081 thousand. Compared to the industry average salary (NT$1,521 thousand), our company's salary level maintains competitiveness, demonstrating the company's market attractiveness in terms of compensation system and highlighting our emphasis on fair and reasonable employee compensation.

Employee Salary

Items / Year	2024	2025
Total Employee Salary (Thousand NT$)	130,611	260,639
Average Number of Employees (Persons)	90	100
Average Employee Salary (Thousand NT$)	1,451	2,606
Median Employee Salary (Thousand NT$)	1,255	1,081
Industry Average Salary (Thousand NT$)	1,262	1,521



4.4.2 Overall Compensation Ratio Between Female and Male Employees



Due to industry characteristics, the overall compensation ratio between female and male employees across job categories at our company indicates that male employees generally receive higher average compensation than female employees. (In this report, "employees" refers to all formally employed personnel, including senior management.) The compensation gap is most pronounced among management personnel. The primary reason for this disparity is that the overall proportion of male employees at the company is higher than that of female employees, and most higher-paid management positions are held by men. This results in relatively low female representation in high-salary roles, which in turn leads to differences in compensation between women and men across job categories.

Items	2023	2024	2025	Changes from Previous Year(%)
Total Salary of Full-Time Non-Management Employees (Thousand NT$)	107,783	104,714	140,635	34.30
Number of Full-Time Non-Management Employees	78	78	97	24.36
Average Salary of Full-Time Non-Management Employees (Thousand NT$)	1,382	1,342	1,450	8.05
Median Salary of Full-Time Non-Management Employees (Thousand NT$)	1,136	1,129	1,009	-10.63

Category	Male	Male Ratio (%)	Female	Female Ratio (%)
Management	26	89.66	3	10.34
Technical Personnel	51	96.23	2	3.77
All Other Employees	8	24.24	25	75.76

4.4.3 Benefits and Retirement System

Aspect	Content
Salary	The Company provides market-competitive compensation and distributing year-end bonuses and performance bonuses.
Retirement and Insurance	• The Company legally contributes monthly to employees' pension funds, with the new pension system contribution rate being 6% of salary, and deposits the contributed amounts in government-designated financial institutions to ensure the safety and proper utilization of funds. • The Company provides labor insurance, health insurance, employee group insurance, accident insurance, and occupational injury insurance.
Leave/vacation system	The Company provides two-day weekends, flexible work hours, menstrual leave, paternity leave, and paid vaccination leave.
Recreation (may vary among different subsidiaries within the group)	The Company provides employee trips, department gatherings, movie appreciation, library facilities, unlimited coffee, snack cabinets, regular birthday celebrations, and various sports clubs.
Facilities	The Company has a modern open office environment and fresh coffee grinders.
Subsidies	The Company provides wedding gifts, childbirth allowances, funeral condolence payments, fuel allowances, and birthday bonuses.
Others	Include annual health check-ups and holiday events.







4.5 Social Prosperity

Corporate Social Responsibility Vision

Aethertek Technology values social welfare and actively builds sound interaction and cooperation with all stakeholders, striving to promote community harmony and sustainable development through diverse charitable activities. We firmly believe that corporate social responsibility lies not only in creating economic value but also in bringing about positive social impact. Therefore, while promoting business development, the company continues to invest in social welfare and environmental sustainability issues, deeply embedding corporate core values in every employee's heart, forming an important part of our corporate culture.

Social Welfare Activity Promotion Strategy

To achieve this goal, we actively encourage employees to participate in various charitable programs, fostering a sense of social responsibility and civic awareness through practical actions - for example, volunteering at art museums and libraries. In addition to providing support in terms of time and resources, the company also regularly organizes lectures and sharing sessions to help employees deeply understand the importance of social welfare and the role of enterprises in sustainable development. Meanwhile, we collaborate with charitable organizations and community groups to plan and implement diverse social care programs, ensuring that charitable activities can achieve long-term and stable social impact.

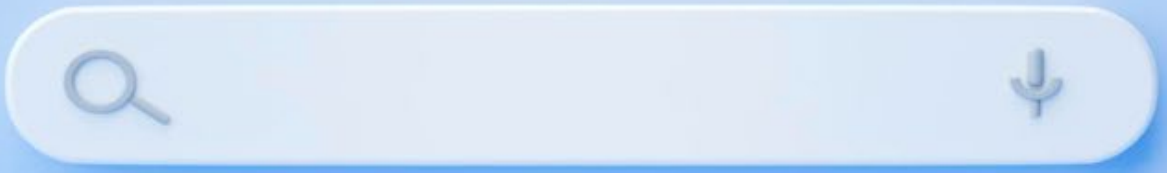






Prospecting for the future

We will continue to encourage and support employee participation in various charitable activities and to work with academic institutions on industry-academia collaboration, commit to promoting more diverse social responsibility programs, and work together to contribute to protecting our planet. In the coming future, the company will further integrate business operation strategies with charitable goals, continue to deepen the concept of sustainable development, and ensure that the spirit of social welfare is sustainably inherited within the enterprise.



Appendix

CHAPTER

Appendix I: GRI Sustainability Reporting Standards Content Index
Appendix II: SASB Sustainability Accounting Standards Content Index
Appendix III: Schedule 1-8 to Schedule 1-14 Sustainability Disclosure Indicators - Semiconductor Industry, Computer and Peripheral Equipment Industry, Optoelectronics Industry, Communications and Network Industry, Electronic Components Industry, Electronic Distribution Industry, Other Electronics Industry (Revised)
Appendix IV: Third-Party Verification Body Statement and Notification

Appendix I: GRI Sustainability Reporting Standards Content Index

Usage Statement	Aethertek Technology has reported content for the period from January 1, 2025, to December 31, 2024, in accordance with GRI Standards.
GRI Used	Foundation 2021
Applicable GRI Sector Standards	None

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number
Organization and Reporting Practices			
GRI 2-1	Organization Details	About this Report 1.1.1 Company Profile and Products	1 6
GRI 2-2	Entities Included in the Organization's Sustainability Reporting	About this Report	1
GRI 2-3	Reporting Period, Frequency and Contact Person	About this Report	2
GRI 2-4	Information Restatement	About this Report	1
GRI 2-5	External Assurance/Verification	About this Report	2
Activities and Workers			
GRI 2-6	Activities, Value Chain and Other Business Relationships	1.1.1 Company Profile and Products; 2.5 Sustainable Supply Chain	6 57
GRI 2-7	Employee	4.1 Employee Structure	76
GRI 2-8	Non-Employee Worker	4.1 Employee Structure	76
Governance			
GRI 2-9	Governance Structure and Composition	2.1.3 Board of Directors 2.1.4 Functional Committee and Remuneration Policy	31 32

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number
GRI 2-10	Nomination and Selection of the Highest Governance Body	2.1.3 Board of Directors	31
GRI 2-11	Chair of the Highest Governance Body	2.1.5 Enhance Board of Directors' operational effectiveness	36
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	2.1.3 Board of Directors 2.1.4 Functional Committee and Remuneration Policy	31 32
GRI 2-13	Person Responsible for Impact Management	2.1.4 Functional Committee and Remuneration Policy	32
GRI 2-14	Role of the Highest Governance Body in Sustainability Reporting	About this Report 2.1.4 Functional Committee and Remuneration Policy	1 32
GRI 2-15	Conflicts of Interest	2.1.5 Enhance Board of Directors' operational effectiveness 2.1.6 Board Member Expertise	36 38
GRI 2-16	Communication of Critical Concerns	2.1.3 Board of Directors 2.1.5 Enhance Board of Directors' operational effectiveness	31 36
GRI 2-17	Collective Knowledge of the Highest Governance Body	2.1.6 Board Member Expertise	38
GRI 2-18	Performance Evaluation of the Highest Governance Body	2.1.5 Enhance Board of Directors' operational effectiveness	36
GRI 2-19	Remuneration Policy	2.1.4 Functional Committee and Remuneration Policy	33
GRI 2-20	Remuneration Determination Process	2.1.4 Functional Committee and Remuneration Policy	33
GRI 2-21	Annual Total Compensation Ratio	Restricted by confidentiality requirements; not disclosed	-
Strategy, Policy and Practice			
GRI 2-22	Sustainability Development Strategy Statement	Message from Leadership 1.1.2 Aethertek Technology's Sustainability Policy and Mission	3 11
GRI 2-23	Policy Commitment	1.1.2 Aethertek Technology's Sustainability Policy and Mission 4.2.1 Human Rights	11 81

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number
GRI 2-24	Incorporate Policy Commitment	1.1.2 Aethertek Technology's Sustainability Policy and Mission 2.1.2 Ethical Business Operations and Legal Compliance 2.5.1 Supply Chain Assessment	11 26 59
GRI 2-25	Procedures for Remedying Negative Impacts	2.1.2 Ethical Business Operations and Legal Compliance 4.2.1 Human Rights	26 81
GRI 2-26	Mechanisms for Seeking Advice and Raising Concerns	2.1.2 Ethical Business Operations and Legal Compliance 2.3 Information Security and Customer Privacy	26 43
GRI 2-28	Membership Associations	1.1.1 Company Profile and Products	11
Stakeholder Engagement			
GRI 2-29	Approach to Stakeholder Engagement	1.2 Stakeholder Engagement	12
GRI 2-30	Collective bargaining agreements	4.1 Employee Structure	76
GRI 3: Material Topics 2021			
GRI 3-1	Process to Determine Material Topics	1.3.1 Material Topics Identification Process	16
GRI 3-2	List of Material Topics	1.3.2 Material Topic List	17
GRI 101: Biodiversity 2024			
GRI 101-1	Policies to Halt and Reverse Biodiversity Loss	Non-material topic; not applicable	-
GRI 101-2	Management of Biodiversity Impacts	Non-material topic; not applicable	-
GRI 101-3	Access and Benefit-Sharing	Non-material topic; not applicable	-
GRI 101-4	Identification of Biodiversity Impacts	Not applicable	-
GRI 101-5	Locations with Biodiversity Impacts	Not applicable	-
GRI 101-6	Direct Drivers of Biodiversity Loss	Not applicable	-

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number
GRI 101-7	Changes to the State of Biodiversity	Not applicable	-
GRI 101-8	Ecosystem Services	Not applicable	-
GRI 201: Economic Performance 2016			
GRI 201-1	Direct Economic Value Generated and Distributed	2.1.1 Financial Performance	23
GRI 201-2	Financial implications and other risks and opportunities due to climate change	3.1.3 Risk Management	66
GRI 201-3	Defined Benefit Plan Obligations and Other Retirement Plans	4.4.3 Benefits and Retirement System	92
GRI 201-4	Financial Assistance Received from Government	2.1.1 Financial Performance	25
GRI 204 Procurement Practices 2016			
GRI 204-1	Proportion of Spending on Local Suppliers	2.5.4 Proportion of Spending on Local Suppliers	61
GRI 205 Anti-corruption 2016			
GRI 205-1	Operations Assessed for Risks Related to Corruption	2.1.2 Ethical Business Operations and Legal Compliance	26
GRI 205-2	Communication and Training about Anti-corruption Policies and Procedures	2.1.2 Ethical Business Operations and Legal Compliance 4.3.1 Talent Training	26 87
GRI 205-3	Confirmed Incidents of Corruption and Actions Taken	2.1.2 Ethical Business Operations and Legal Compliance	28
GRI 207 Tax 2019			
GRI 207-1	Tax Policy	2.1.2 Ethical Business Operations and Legal Compliance	30
GRI 207-2	Tax Governance, Control and Risk Management	2.1.2 Ethical Business Operations and Legal Compliance	30
GRI 207-3	Stakeholder Engagement and Management of Tax-related Issues	2.1.2 Ethical Business Operations and Legal Compliance	30
GRI 302 Energy 2016			
GRI 302-1	Energy Consumption Within the Organization	3.2.2 Energy Management	71
GRI 302-3	Energy Intensity	3.2.2 Energy Management	71

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GRI 303 Water and Effluents 2018			
GRI 303-1	Interactions with Water as a Shared Resource	3.2.4 Water Resource Management	73
GRI 303-2	Management of Water Discharge-Related Impacts	3.2.4 Water Resource Management	73
GRI 303-3	Water Withdrawal	3.2.4 Water Resource Management	73
GRI 303-4	Water Discharge	Information Unavailable/Incomplete	-
GRI 303-5	Water Consumption	Information Unavailable/Incomplete	-
GRI 305 Emissions 2016			
GRI 305-1	Direct (Scope 1) GHG Emissions	3.2.3 Greenhouse Gas Inventory	72
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions	3.2.3 Greenhouse Gas Inventory	72
GRI 305-3	Other Indirect (Scope 3) GHG Emissions	3.2.3 Greenhouse Gas Inventory	72
GRI 305-4	GHG Emissions Intensity	3.2.3 Greenhouse Gas Inventory	72
GRI 305-5	Reduction of GHG Emissions	3.2.3 Greenhouse Gas Inventory	72
GRI 305-6	Emissions of Ozone-Depleting Substances (ODS)	No related emissions; not applicable	-
GRI 305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	No related emissions; not applicable	-
GRI 306 Waste 2020			
GRI 306-1	Waste Generation and Significant Waste-related Impacts	3.2.5 Waste Management	73
GRI 306-2	Management of Significant Waste-related Impacts	3.2.5 Waste Management	73
GRI 306-3	Waste Generation	3.2.5 Waste Management	73
GRI 306-4	Waste Diversion and Disposal	3.2.5 Waste Management	73
GRI 306-5	Direct Waste Disposal	3.2.5 Waste Management	73

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number
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GRI 401-1	New Employee Hires and Employee Turnover	4.1.1 New Hires and Turnover	77
GRI 401-2	Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees)	4.4.3 Benefits and Retirement System	92
GRI 401-3	Parental Leave	4.2.3 Childcare-Friendly Environment Measures	83
GRI 402 Labor/Management Relations 2016			
GRI 402-1	Minimum Notice Periods Regarding Operational Changes	4.2.2 Friendly Workplace Environment	82
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GRI 403-1	Occupational Health and Safety	4.2.5 Occupational Safety and Health Management	85
GRI 403-2	Hazard Identification, Risk Assessment, and Incident Investigation	4.2.5 Occupational Safety and Health Management	85
GRI 403-3	Occupational Health Services	4.2.5 Occupational Safety and Health Management	85
GRI 403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	4.2.5 Occupational Safety and Health Management	85
GRI 403-5	Worker Training on Occupational Health and Safety	4.2.5 Occupational Safety and Health Management	85
GRI 403-6	Worker Health Promotion	4.2.5 Occupational Safety and Health Management	85
GRI 403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	4.2.5 Occupational Safety and Health Management	85
GRI 403-8	Workers Covered by Occupational Safety and Health Management System	Information obtained is incomplete; not disclosed	-
GRI 403-9	Work-related Injuries	4.2.5 Occupational Safety and Health Management	85
GRI 403-10	Occupational Diseases	4.2.5 Occupational Safety and Health Management	85
GRI 404 Training and Education 2018			
GRI 404-1	Average Hours of Training per Employee per Year	4.3.1 Talent Training	87

Indicators	Disclosure Requirements	Report Chapter or Description	Page Number
GRI 404-2	Programs for Upgrading Employee Skills and Transition Assistance	4.3.1 Talent Training	87
GRI 404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	4.3.2 Performance Evaluation	87
GRI 405 Diversity and Equal Opportunity 2016			
GRI 405-1	Diversity of Governance Bodies and Employees	2.1.3 Board of Directors 4.1 Employee Structure	31 76
GRI 405-2	Ratio of Basic Salary and Remuneration of Women to Men	Restricted by confidentiality requirements; not disclosed	-
GRI 406 Non-discrimination 2016			
GRI 406-1	Incidents of Discrimination and Corrective Actions Taken	4.2.1 Human Rights	81
GRI 409 Forced or Compulsory Labor 2016			
GRI 409-1	Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	4.2.1 Human Rights; 2.5. 1 Supply Chain Assessment	81 59
GRI 418 Customer Privacy 2016			
GRI 418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.3 Information Security and Customer Privacy 2.3.3 Information Security Management	43 46

GRI Standards	Disclosure Items	Corresponding Chapter/Notes	Page Number
Self-defined Topic			
Innovation in Products and Technologies and Customer Service			
--	Material Topic Management	2.4.1 Highlights and Achievements	49
		2.4.2 Product Research & Development and Features	50
		2.4.3 Industry Status and Development	51
		2.4.4 Industry Exchange and Innovation	56
		2.5.2 Customer Service	60

Appendix II: SASB Sustainability Accounting Standards Content Index

The Company references the SASB TC-HW Hardware standard, disclosing the relevant indicators based on the nature of its business, data availability, and materiality judgment.

Code	Indicator Description	Type	Chapter	Page Number
Product Information Security				
TC-HW-230.a1	Description of approach to identifying and addressing data security risks in products	Discussion and analysis	2.3 Information Security and Customer Privacy	43-46
Employee Diversity and Inclusion				
TC-HW-330.a1	Percentage of (a) gender and (b) diversity group representation for (1) executive management, (2) non-executive management, (3) technical employees, and (4) all other employees (* Note)	Quantitative	4.1 Employee Structure; 4.2.1 Human Rights; 4.3.1 Talent Training	76 81 87
Product Lifecycle Management				
TC-HW-410.a1	Percentage of revenue from products containing IEC 62474 declarable substances	Quantitative	2.5.3 Conflict Minerals; Description of the management of risks associated with the use of restricted and prohibited substances, RoHS, REACH, customer hazardous substance requirements, or material declarations	61
TC-HW-410.a2	Percentage of revenue from EPEAT registered or equivalent products	Quantitative	The Company's principal products do not fall within the EPEAT-registered product categories, and this indicator is therefore not applicable; however, the Company continues to take energy conservation, reliability, and customer specification requirements into account at the product R&D stage	-
TC-HW-410.a3	Percentage of revenue from ENERGY STAR® registered or equivalent products	Quantitative	The Company's products do not currently fall within the product categories eligible for ENERGY STAR or equivalent energy efficiency certification, and there is therefore no related revenue percentage for this year	-
TC-HW-410.a4	Weight of end-of-life products recovered and electronic products recovered through refurbishment, and percentage recycled	Quantitative	A statistical mechanism for end-of-life product recovery has not yet been established this year	-

Code	Indicator Description	Type	Chapter	Page Number
Supply Chain Management				
TC-HW-430.a1	Percentage of (a) all suppliers and (b) high-risk suppliers in Tier 1 suppliers(1) that were audited through RBA Validated Audit Process (VAP) or equivalent audit process	Quantitative	RBA VAP or equivalent audits have not yet been conducted	-
TC-HW-430.a2	Percentage of (1) Tier 1 suppliers' non-conformance with the RBA Validated Audit Process (VAP) or equivalent audit process, and (2) improvement rates for (a) priority non-conformances and (b) other non-conformances	Quantitative	As RBA VAP or equivalent audits have not yet been conducted, there are no quantitative data for this item; the Company has adopted supplier evaluations and the Supplier Code of Conduct as preliminary management mechanisms.	-
Material Sourcing				
TC-HW-440.a1	Description of risk management associated with the use of critical materials	Discussion and analysis	2.5.3 Conflict Minerals	61

Note: The entity should discuss its policies and programs for fair employee representation in its operations.

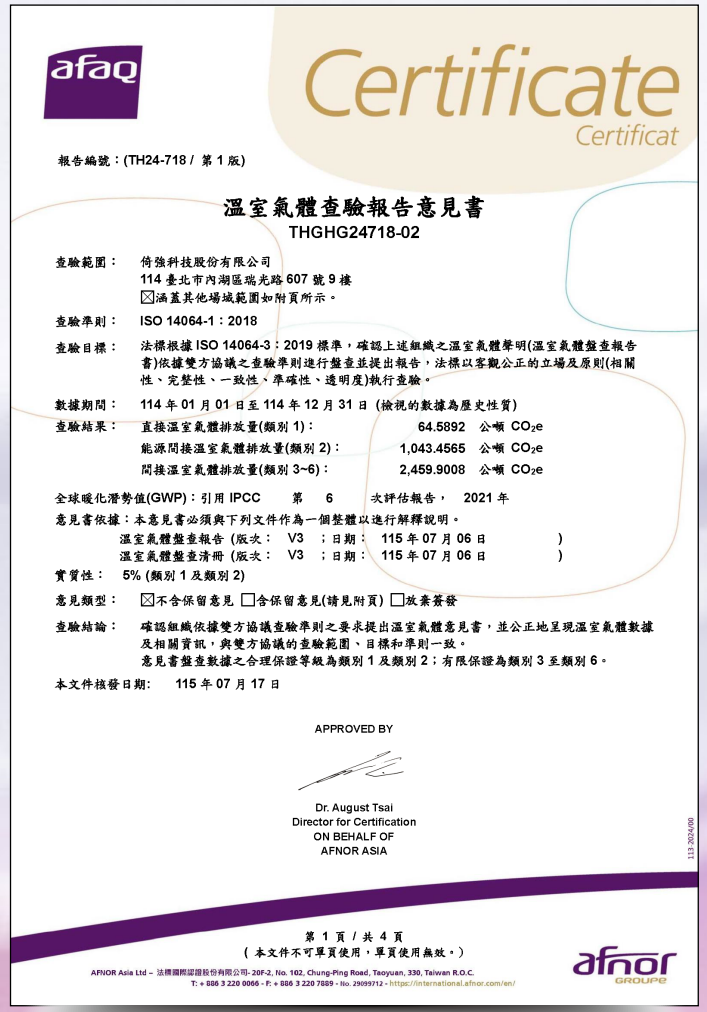
Activity Metrics

Activity Metrics	Type	Unit of Measure	Code	Corresponding Section and Notes	Page Number
Number of units produced by product category	Quantitative	Number	TC-HW-000.A	The Company's products consist principally of customized test equipment and solutions, and some output information involves customer contracts and trade secrets. As disclosure is restricted by confidentiality requirements, quantitative data are not disclosed for this year.	-
Area of manufacturing facilities	Quantitative	Square meters (m^2)	TC-HW-000.B		
Percentage of production from owned facilities	Quantitative	Percentage (%)	TC-HW-000.C		

Appendix III: Schedule 1-8 to Schedule 1-14 Sustainability Disclosure Indicators - Semiconductor Industry, Computer and Peripheral Equipment Industry, Optoelectronics Industry, Communications and Network Industry, Electronic Components Industry, Electronic Distribution Industry, Other Electronics Industry (Revised)

Number	Indicators	Indicator Type	Annual Disclosure Status	Unit	Note
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumed in 2025 was 9,540.95 GJ; the Company's principal energy source is purchased electricity, with purchased electricity accounting for 100%; the renewable energy usage rate this year (green electricity/renewable energy certificates purchased) was 22.3%.	Gigajoules (GJ); Percentage (%)	
2	Total water withdrawal and water consumption	Quantitative	Total water withdrawal in 2025 was 0.8832 thousand cubic meters; the water source was tap water supplied by a third party, used mainly for office and employee daily use. As total water consumption has not been measured separately, the information obtained is incomplete. Domestic sewage is treated through the municipal sewer system.	Thousand cubic meters (1,000m³)	
3	Weight of hazardous waste generated and recycling percentage	Quantitative	No hazardous industrial waste was generated in 2025; the weight of hazardous waste was 0 tonnes, and the recycling percentage is not applicable.	Metric tons (t); Percentage (%)	
4	Description of occupational injury categories, number of people, and rates	Quantitative	Total hours worked in 2025 were 126,378.64 hours, with no occupational accidents or occupational diseases. The number of occupational accident cases was 0; calculated per 200,000 hours worked, the recordable occupational accident rate was 0.	Quantity; Percentage (%)	
5	Product lifecycle management disclosure: including weight of scrapped products and electronic waste, and recycling percentage (Note 1)	Quantitative	A statistical mechanism for the weight of scrapped products and electronic waste had not yet been established in 2025; no electronic waste treatment was involved this year, and the recycling percentage is not applicable.	Metric tons (t); Percentage (%)	
6	Description of risk management associated with the use of critical materials	Qualitative description	Through its Supplier Code of Conduct, integrity commitments, supplier evaluations, and conflict minerals management, the Company reduces the risks of opaque sourcing of key materials, supply interruption, price volatility, and reputational damage.	Not applicable	
7	Total monetary losses due to legal proceedings related to anti-competitive behavior regulations	Quantitative	Total monetary losses due to legal proceedings related to anti-competitive behavior regulations	Reporting currency	
8	Production volume of major products by product category	Quantitative	Production volume by product category is not currently disclosed in this report.	Varies by product type	

Appendix IV: Third-Party Verification Body Statement and Notification



afaq Certificate Certificat

報告編號：(TH24-718 / 第 1 版)

溫室氣體查驗報告意見書
THGHG24718-02

查驗範圍： 倚強科技股份有限公司
114 臺北市內湖區瑞光路 607 號 9 樓
☒涵蓋其他場域範圍如附頁所示。

查驗準則： ISO 14064-1：2018

查驗目標： 法標根據 ISO 14064-3：2019 標準，確認上述組織之溫室氣體聲明(溫室氣體盤查報告書)依據雙方協議之查驗準則進行盤查並提出報告，法標以客觀公正的立場及原則(相關性、完整性、一致性、準確性、透明度)執行查驗。

數據期間： 114 年 01 月 01 日至 114 年 12 月 31 日 (檢視的數據為歷史性質)

查驗結果：
直接溫室氣體排放量(類別 1)： 64.5892 公噸 CO_2e
能源間接溫室氣體排放量(類別 2)： 1,043.4565 公噸 CO_2e
間接溫室氣體排放量(類別 3~6)： 2,459.9008 公噸 CO_2e

全球暖化潛勢值(GWP)：引用 IPCC 第 6 次評估報告， 2021 年

意見書依據：本意見書必須與下列文件作為一個整體以進行解釋說明。
溫室氣體盤查報告 (版次： V3 ；日期： 115 年 07 月 06 日)
溫室氣體盤查清冊 (版次： V3 ；日期： 115 年 07 月 06 日)

實質性： 5% (類別 1 及類別 2)

意見類型： ☒不含保留意見 ☐含保留意見(請見附頁) ☐放棄發

查驗結論： 確認組織依據雙方協議查驗準則之要求提出溫室氣體意見書，並公正地呈現溫室氣體數據及相關資訊，與雙方協議的查驗範圍、目標和準則一致。
意見書盤查數據之合理保證等級為類別 1 及類別 2；有限保證為類別 3 至類別 6。

本文件核發日期： 115 年 07 月 17 日

APPROVED BY

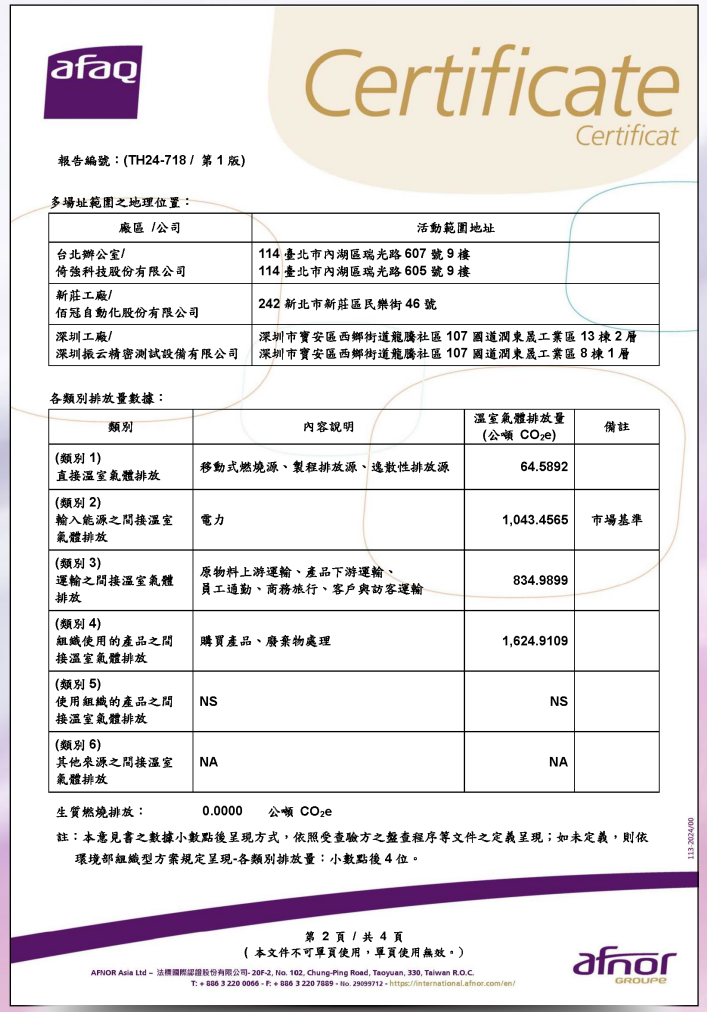
Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

第 1 頁 / 共 4 頁
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多場址範圍之地理位置：

廠區 /公司	活動範圍地址
台北辦公室/ 倚強科技股份有限公司	114 臺北市內湖區瑞光路 607 號 9 樓 114 臺北市內湖區瑞光路 605 號 9 樓
新莊工廠/ 佰冠自動化股份有限公司	242 新北市新莊區民樂街 46 號
深圳工廠/ 深圳振云精密測試設備有限公司	深圳市寶安區西鄉街道龍騰社區 107 園道潤東晟工業區 13 棟 2 層 深圳市寶安區西鄉街道龍騰社區 107 園道潤東晟工業區 8 棟 1 層

各類別排放量數據：

類別	內容說明	溫室氣體排放量 (公噸 CO_2e)	備註
(類別 1) 直接溫室氣體排放	移動式燃燒源、製程排放源、逸散性排放源	64.5892	
(類別 2) 輸入能源之間接溫室氣體排放	電力	1,043.4565	市場基準
(類別 3) 運輸之間接溫室氣體排放	原物料上游運輸、產品下游運輸、 員工通勤、商務旅行、客戶與訪客運輸	834.9899	
(類別 4) 組織使用的產品之間接溫室氣體排放	購買產品、廢棄物處理	1,624.9109	
(類別 5) 使用組織的產品之間接溫室氣體排放	NS	NS	
(類別 6) 其他來源之間接溫室氣體排放	NA	NA	

生質燃燒排放： 0.0000 公噸 CO_2e

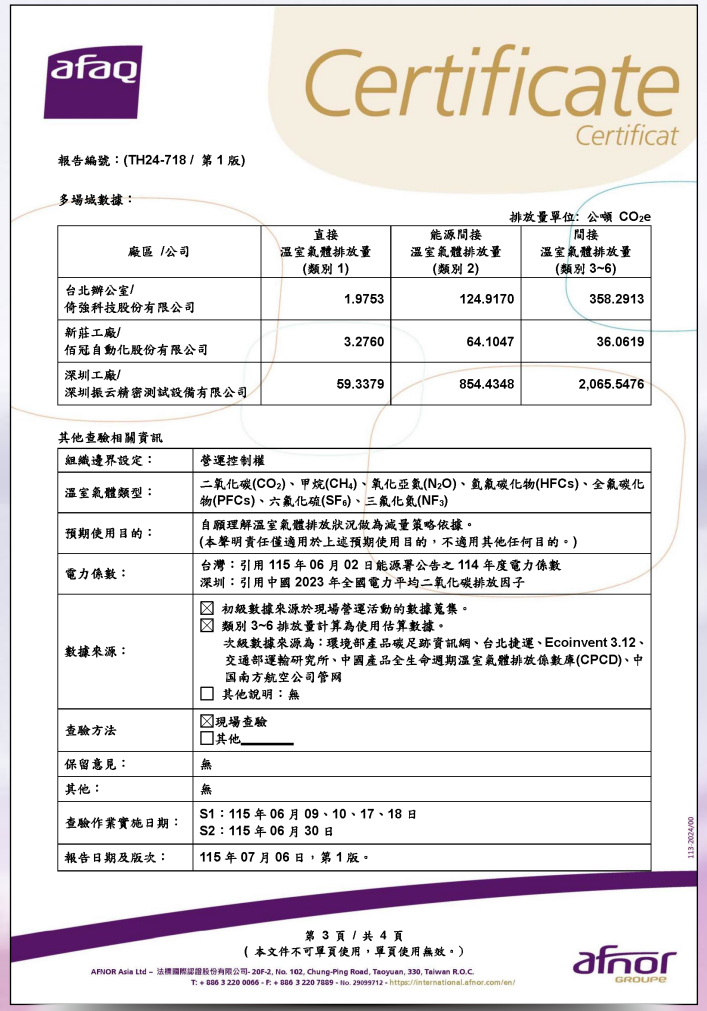
註：本意見書之數據小數點後呈現方式，依照受查驗方之盤查程序等文件之定義呈現；如未定義，則依環境部組織型方案規定呈現-各類別排放量：小數點後 4 位。

113-2024/00

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多場域數據：

排放量單位: 公噸 CO_2e

廠區 /公司	直接 溫室氣體排放量 (類別 1)	能源間接 溫室氣體排放量 (類別 2)	間接 溫室氣體排放量 (類別 3~6)
台北辦公室/ 倚強科技股份有限公司	1.9753	124.9170	358.2913
新莊工廠/ 佰冠自動化股份有限公司	3.2760	64.1047	36.0619
深圳工廠/ 深圳振云精密測試設備有限公司	59.3379	854.4348	2,065.5476

其他查驗相關資訊

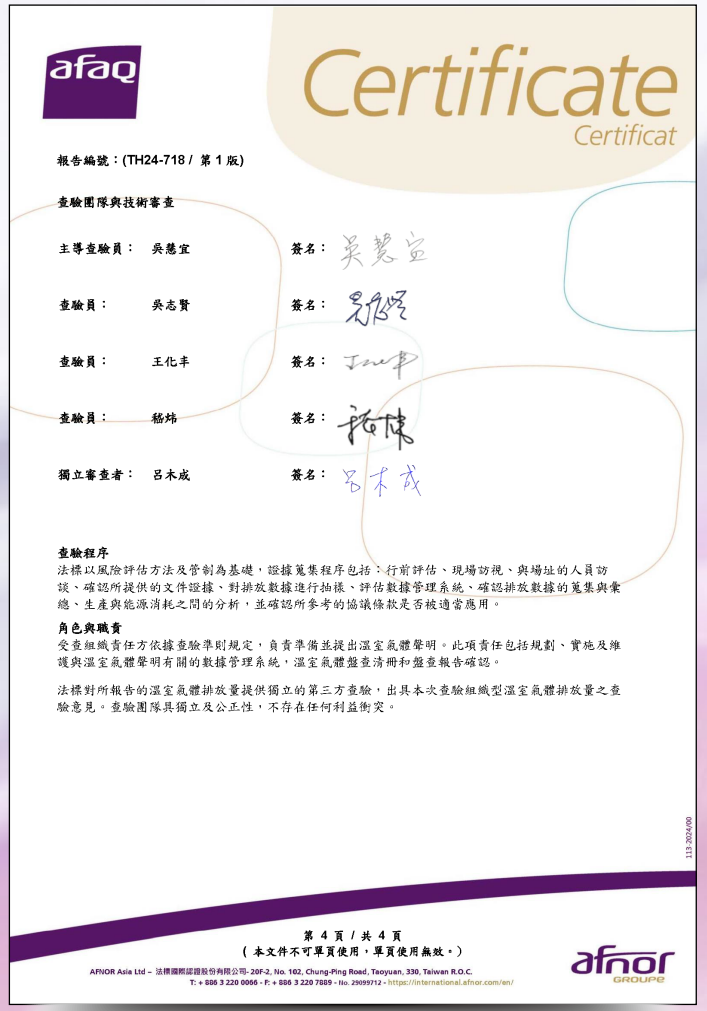
組織邊界設定：	營運控制權
溫室氣體類型：	二氧化碳(CO_2)、甲烷(CH_4)、氧化亞氮(N_2O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF_6)、三氟化氮(NF_3)
預期使用目的：	自願理解溫室氣體排放狀況做為減量策略依據。 (本聲明責任僅適用於上述預期使用目的，不適用其他任何目的。)
電力係數：	台灣：引用 115 年 06 月 02 日能源署公告之 114 年度電力係數 深圳：引用中國 2023 年全國電力平均二氧化碳排放因子
數據來源：	☒ 初級數據來源於現場營運活動的數據蒐集。 ☒ 類別 3~6 排放量計算為使用估算數據。 次級數據來源為：環境部產品碳足跡資訊網、台北捷運、Ecoinvent 3.12、交通部運輸研究所、中國產品全生命週期溫室氣體排放係數庫(CPCD)、中國南方航空公司管網 ☐ 其他說明：無
查驗方法	☒現場查驗 ☐其他_____
保留意見：	無
其他：	無
查驗作業實施日期：	S1：115 年 06 月 09、10、17、18 日 S2：115 年 06 月 30 日
報告日期及版次：	115 年 07 月 06 日，第 1 版。

113/2020

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查驗團隊與技術審查

主導查驗員： 吳慧宜 簽名：

查驗員： 吳志賢 簽名：

查驗員： 王化丰 簽名：

查驗員： 稻炜 簽名：

獨立審查者： 呂木成 簽名：

查驗程序

法標以風險評估方法及管制為基礎，證據蒐集程序包括：行前評估、現場訪視、與場址的人員訪談、確認所提供的文件證據、對排放數據進行抽樣、評估數據管理系統、確認排放數據的蒐集與彙總、生產與能源消耗之間的分析，並確認所參考的協議條款是否被適當應用。

角色與職責

受查組織責任方依據查驗準則規定，負責準備並提出溫室氣體聲明。此項責任包括規劃、實施及維護與溫室氣體聲明有關的數據管理系統，溫室氣體盤查清冊和盤查報告確認。

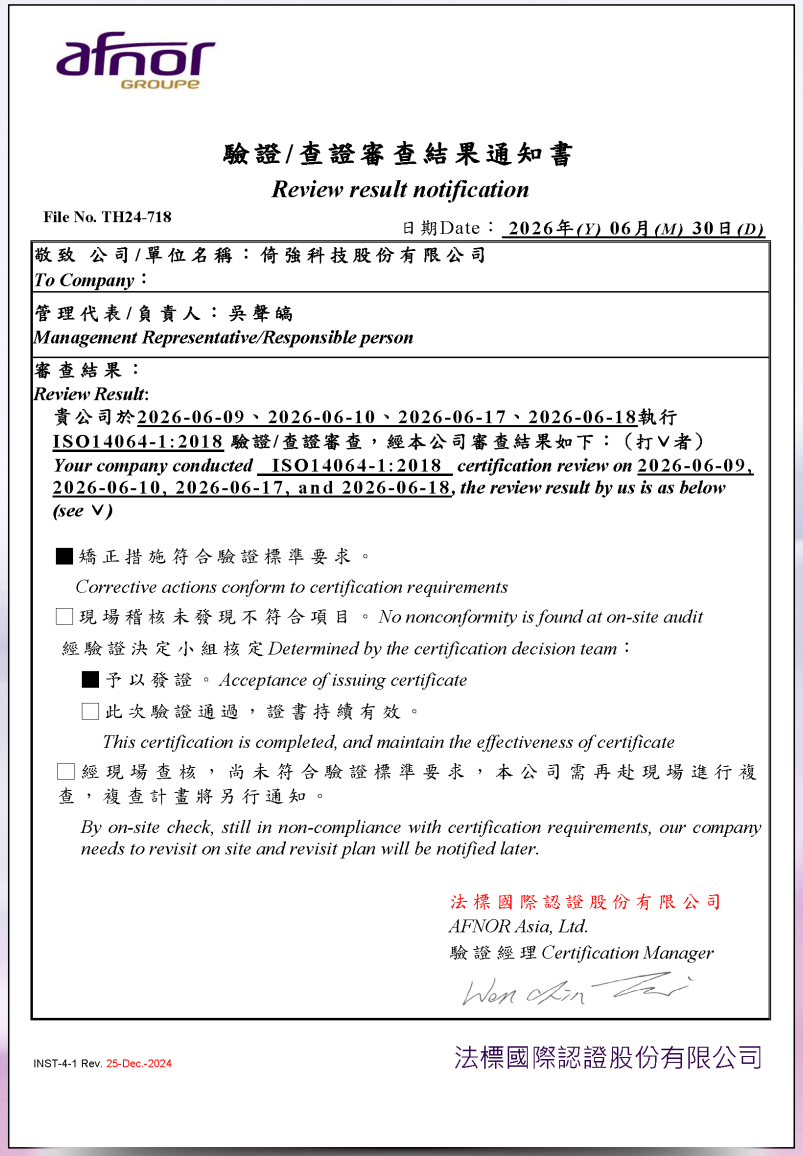
法標對所報告的溫室氣體排放量提供獨立的第三方查驗，出具本次查驗組織型溫室氣體排放量之查驗意見。查驗團隊具獨立及公正性，不存在任何利益衝突。

113/2020

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驗證/查證審查結果通知書
Review result notification

File No. TH24-718

日期Date：**2026年*(Y)* 06月*(M)* 30日*(D)***

敬致 公司/單位名稱：倚強科技股份有限公司
***To Company*：**

管理代表/負責人：吳聲皓
Management Representative/Responsible person

審查結果：
***Review Result*:**
貴公司於2026-06-09、2026-06-10、2026-06-17、2026-06-18執行ISO14064-1:2018驗證/查證審查，經本公司審查結果如下：（打∨者）
Your company conducted ISO14064-1:2018 certification review on 2026-06-09, 2026-06-10, 2026-06-17, and 2026-06-18, the review result by us is as below (see ∨)

■矯正措施符合驗證標準要求。
Corrective actions conform to certification requirements
□現場稽核未發現不符合項目。*No nonconformity is found at on-site audit*
經驗證決定小組核定*Determined by the certification decision team*：
■予以發證。*Acceptance of issuing certificate*
□此次驗證通過，證書持續有效。
This certification is completed, and maintain the effectiveness of certificate
□經現場查核，尚未符合驗證標準要求，本公司需再赴現場進行複查，複查計畫將另行通知。
By on-site check, still in non-compliance with certification requirements, our company needs to revisit on site and revisit plan will be notified later.

法標國際認證股份有限公司
AFNOR Asia, Ltd.
驗證經理*Certification Manager*

INST-4-1 Rev. 25-Dec.-2024

法標國際認證股份有限公司



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