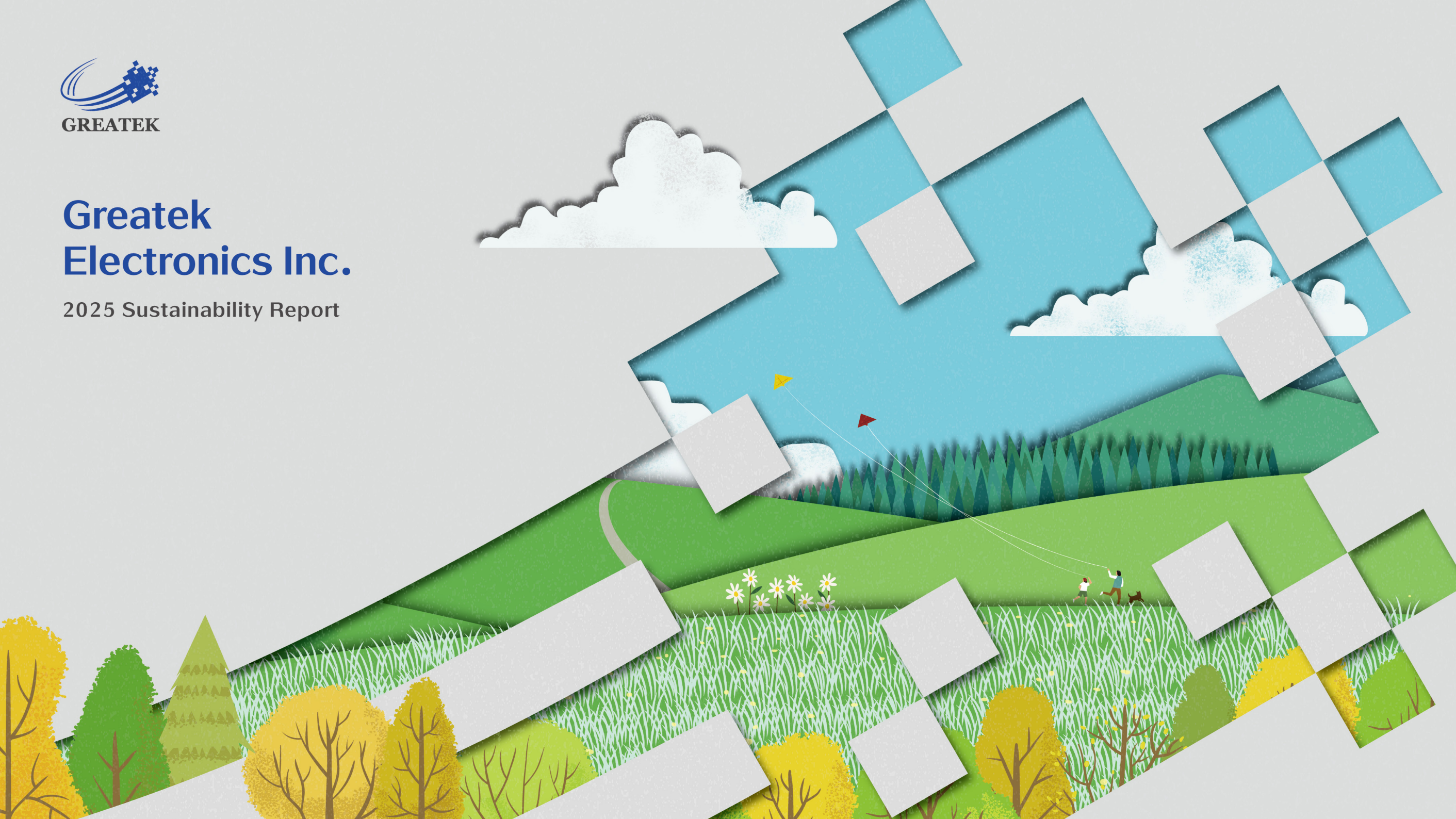




Greatek Electronics Inc.

2025 Sustainability Report



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Preface

About the Report

This Sustainability Report is published by Greatek Electronics Inc. (hereinafter referred to as "Greatek" or "the Company") to provide stakeholders with a comprehensive overview of our management approaches, practical initiatives, and performance outcomes across Environmental, Social, and Governance (ESG) dimensions. This report has been prepared in accordance with the GRI Standards 2021, the "Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies" issued by the Financial Supervisory Commission (FSC), and the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." Furthermore, reference has been made to international frameworks such as SASB, TCFD, and TNFD to enhance disclosure consistency and comparability, ensuring that Greatek's sustainability performance is fully and transparently communicated.

◆ Reporting Boundary, Scope, and Principles

The disclosure period of this report spans from January 1 to December 31, 2025. Certain sections may include medium-to-long-term goals and future roadmaps, or retrospective data to maintain comparability. Financial data are derived from the 2025 consolidated financial statements. The organizational scope covers our primary operating sites in Zhunan and Toufen, Miaoli (including Plant I, Plant II, WT Plant, Plant III, and Plant V) and our subsidiary, Getteam; however, the management policies and data disclosures in this report primarily focus on Greatek Electronics Inc. as the main entity.

◆ External Assurance and Internal Review

To enhance the credibility and quality of the information, Greatek's financial data have been audited by certified public accountants. Our Greenhouse Gas (GHG) inventory has been conducted in accordance with ISO 14064-1 : 2018 and verified by a third party. Certain environmental and social indicators are further supported by external certifications or customer audit results (details are available on Greatek's official website). The contents of this report were compiled and reviewed by the ESG Implementation Task Force before being submitted to the Sustainable Development Committee and the Board of Directors.

◆ Publication Frequency and Contact Information

This report is published annually. Both Chinese and English versions are available simultaneously on our official website for public download. We welcome any suggestions or feedback regarding this report to help us continuously improve our sustainability management and disclosure quality.

- Current Version : August 2026
- Previous Version : August 2025
- Next Scheduled Release : August 2027

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Letter from the Chairman

In 2025, driven by the expansion of demand for artificial intelligence (AI) data centers, the growing demand for high-performance computing (HPC) and advanced process technologies, and robust memory demand—along with customers' advance inventory buildup in response to uncertainties surrounding U.S. tariff policies—the overall capacity utilization rate of the semiconductor packaging and testing industry increased significantly, with order momentum demonstrating steady growth. Greatek Electronics reported consolidated revenue of NT\$16.76 billion for 2025, representing a 10.2% increase compared to 2024. However, due to rising manufacturing costs such as raw materials and electricity, as well as the strong appreciation of the New Taiwan dollar, net profit after tax for 2025 amounted to NT\$2.45 billion, with earnings per share (EPS) of NT\$4.31, reflecting a slight decline of 1.8% compared to 2024. According to the Industrial Technology Research Institute's (ITRI) February 2026 forecast, Taiwan's IC packaging and testing industry grew by 14% year-on-year in 2025. Greatek continues to develop international-tier customers and actively expand its Flip-Chip and testing capacities, thereby creating new drivers for revenue growth. Furthermore, due to the Company's continued profitability, its debt-to-equity ratio remained at 14% and current ratio at 320%, indicating a very sound financial structure.

Looking ahead to the year 2026, with the rapid development of AI applications, demand for related packaging and testing services is expected to continue expanding, and memory market demand remains strong. Greatek Electronics is likely to benefit from AI applications, price increases, and order

spillover effects. In addition, Taiwan and major end markets, particularly the United States, enjoy more favorable import tariffs compared to competing countries, presenting a new wave of growth opportunities for Greatek. However, given the high base in 2025, intensified competition in the mature packaging and testing market, and persistent geopolitical risks, overall growth is expected to remain in the single-digit or low double-digit range compared with 2025. In 2025, Greatek reached its 30th anniversary. Facing a landscape of mature processes and structural transformation since its inception, the Company is not only deploying new capacity and improving manufacturing efficiency and product quality in response to customer needs, but is also actively optimizing capacity allocation by phasing out weaker lines, refining the product mix, and enhancing value-added offerings and overall competitiveness.

While pursuing operational performance, the Company continues to deepen talent development and sustainable management. In terms of human resources, the Company enhances employees' professional capabilities and retention through a comprehensive training system and process optimization, while continuously improving compensation and benefits to realize the principle of sharing business achievements. In the areas of environment and corporate governance, the Company actively promotes energy saving and carbon reduction, adopts green energy, and strengthens corporate governance mechanisms, thereby fulfilling corporate sustainability and social responsibility, and moving toward long-term, stable operations.

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Alignment with International Initiatives



Responsible Business Alliance

Formerly the Electronic Industry Citizenship Coalition

Advancing Sustainability Globally

RBA (Responsible Business Alliance) Code of Conduct

Greatek has been consistently implementing the EICC Code of Conduct since 2016 (renamed to the Responsible Business Alliance (RBA) Code of Conduct in 2018) , and our certification remains valid through 2025. Beyond internal compliance and management, the Company further requires our suppliers to sign letters of commitment and conducts regular supplier audits and monitoring to ensure the integrity of our sustainable supply chain.



TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

TCFD

In alignment with the TCFD framework, Greatek has established a robust mechanism for disclosing climate-related information. We have identified climate-related risks and opportunities and further quantified their potential financial impacts to provide stakeholders with a clearer understanding of our resilience. For detailed disclosures, please refer to Chapter 2, "Climate Action & Green Manufacturing," of this report.

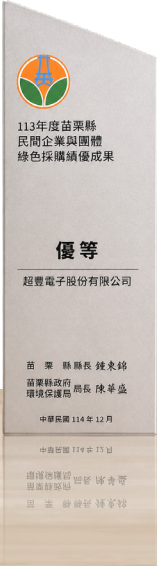


Taskforce on Nature-related Financial Disclosures

TNFD

Greatek established and publicly disclosed its Biodiversity Policy in 2024. This year, we have integrated nature-related risk assessments and impact analyses into this report, demonstrating our commitment and strategic focus on natural capital and environmental preservation.

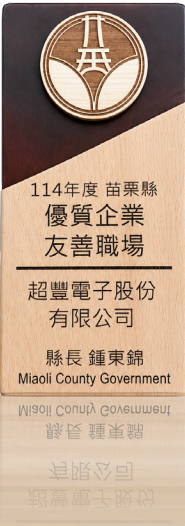
◆ Sustainability Recognition & Awards



2024

Awarded "Excellent" in the 2024 Miaoli County Private Enterprise & Organization Green Procurement Program

Publicly honored in 2025



2025

Recognized as an Employer of Choice

《Friendly Workplace in 2025》



2025

Honored as an Outstanding Low-Carbon Supplier for active contribution to supply chain decarbonization



2025

Achieved a 《B》 (Management Level) rating in CDP Climate Change rating

5

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1.1Getting to Know Greatek Electronics

1.1.1Company Overview

Founded in 1983, Greatek is located in Zhunan Township, Miaoli County. The Company has transformed into a professional and international IC packaging and testing company in 1995. With an excellent R&D team and high-quality and highly competitive manufacturing and management teams, we satisfy customer needs and offer integrated and quick turn-key services. Our products are mainly various computer peripherals and consumer integrated circuits.

We adhere to the philosophy of steady operation and growth, adopt a human-oriented management system and take a proactive attitude towards innovation and R&D. With quality, efficiency, and customer satisfaction as our tenets, we have built longterm partnerships with our customers that promote mutual trust, creating win-win results. With outstanding achievements in capital accumulation and operating revenue, as well as the concerted efforts of all employees, Greatek occupies an important position in the professional field of packaging and testing.

With the goal of "Rooted in Taiwan, Vision for the World," Greatek serves a global clientele extending far beyond Taiwan. Our highly internationalized operations effectively mitigate the risks associated with the economic cycles of any single market. We are committed to R&D for continuous process improvement, guided by a 100% customer-satisfaction-oriented quality management system, aiming to reach the pinnacle of win-win cooperation.

As of the end of 2025, Greatek employs a total of 4,631 full-time employees. Our workforce is composed of approximately 71% local talent and 29% international talent, reflecting a strategic balance between deep local roots and a diverse, globalized human resource structure.

Company Name	Greatek Electronics Inc.	Total Paid-in Capital	NT\$ 5,688,459 Thousand
Stock Code	2441	Shareholding Status	43.93%
Industry	Semiconductor Industry	Total Liabilities & Equity	NT\$ 28,029,002 Thousand (Liabilities : 14% ; Equity : 86%)
Date of Incorporation	1983	Core Business	IC Assembly and Testing

Financial Performance over the Years			Unit : NT\$ Thousand
Year	2023	2024	2025
Operating Revenue	13,570,076	15,213,240	16,764,213
Operating Costs	10,740,105	11,855,811	13,378,562
Employee Wages and Benefits	3,499,506	4,199,157	4,689,034
Payments to Providers of Capital (Dividends and Interest)	2,105,757	1,423,016	1,707,355
Financial Contribution to Government	693,741	242,811	651,352
Community Investments (Donations / Public Welfare)	50	150	50
Retained Earnings	8,813,098	9,348,652	9,893,262



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1.1.2 Company Vision and Management Goals

Greatek adheres to a management philosophy of stable operations and long-term growth. Our vision is to be a world-class professional provider of assembly and testing services, continuously creating positive value for shareholders, employees, customers, and all stakeholders. With "Pursuing Excellence and Surpassing Ourselves" as our core spirit, we balance financial performance with sustainable development. By strengthening corporate governance, environmental management, and employee care, we actively fulfill our corporate sustainability responsibilities.

Our operational strategy is centered on being "Customer and Service-Oriented." We continuously enhance our quality, technical capabilities, and operational efficiency while expanding product lines based on customer needs to provide professional and competitive integrated packaging and testing solutions. Concurrently, through prudent investment and optimized capacity management, we reinforce our overall profitability and market competitiveness, solidifying our standing within the global semiconductor industry.

In terms of sustainable development, Greatek has established medium-to-long-term goals focused on energy conservation, carbon reduction, resource efficiency, and employee well-being. We have integrated GHG inventory, environmental protection investment, and occupational health and safety (OHS) management into our key annual management priorities. These actions represent our proactive response to global climate change issues and meet the expectations of stakeholders regarding corporate sustainable management.

1.1.3 Company Culture and Core Values

At Greatek Electronics, "Integrity" serves as the cornerstone of our corporate culture. We emphasize steady operations, people-oriented management, and continuous innovation. Guided by the principles of Quality, Efficiency, and Customer Satisfaction, we are dedicated to building long-term partnerships with our clients based on mutual trust and benefit. Our core management objectives are defined by Credibility, Practicality, Innovation, and Quality. Through a comprehensive quality management system and a culture of total employee participation, we consistently enhance process capabilities and product reliability to create long-term value for our customers.

Greatek views human capital as a vital asset. We prioritize employee rights and human rights, adhering to the principles of fair treatment, respect for differences, and Diversity and Inclusion (D&I). By integrating the spirit and standards of the RBA, we have established diverse and transparent communication and grievance mechanisms to ensure that every employee's voice is heard and valued. Furthermore, our robust educational training and career development systems empower employees to refine their professional skills and expand their career horizons.

We are committed to fostering a safe, healthy, and supportive working environment. By continuously strengthening our OHS management system, we strive toward the goal of "Zero Occupational Accidents." Additionally, Greatek offers a market-competitive compensation and benefits package to attract and retain top talent, fostering mutual growth and the sustainable development of both the enterprise and its employees.

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1.1.4 Product and Technology Development

Greatek Electronics focuses on a wide array of packaging technologies and testing services, including P-DIP, SOP / SSOP / MSOP, QFP, PLCC, QFN, BGA, LGA, SiP, Flip Chip, and Wafer-Level Chip Scale Packaging (WLCSP) . These solutions meet the market demands for end-products that are increasingly compact, lightweight, and high-performance. To align with the growth in wireless communications, networking, information appliances, and AI, Greatek is actively investing in the development and mass production of advanced technologies, such as fine-pitch bonding, high-pin-count BGA, SiP power packaging, third-generation semiconductors (e.g., GaN) packaging, and RF testing, further strengthening our technological leadership.

Between 2023 and 2025, the annual output value of Taiwan's IC packaging and testing industry grew from NT\$583.7 billion to NT\$710.4 billion, demonstrating steady expansion in industry scale. During the same period, Greatek’s annual output value rose from NT\$13.57 billion to NT\$16.76 billion, with our market share remaining stable between 2.32% and 2.44%. This performance indicates that Greatek consistently maintains its core market position despite fluctuations in the industry cycle.

The Company continues to expand its R&D department by recruiting industry elites and top-tier talent to enhance our research capabilities, develop new products, and optimize manufacturing processes. Our R&D focus is closely aligned with the requirements of electronic end-products and customer needs. In 2025, key development milestones included : Enhancement of High thermal PKG (Epoxy / 2.0 mil Cu) 、Development of FC (Flip Chip) capability with thick Cu substrate 、Development of WB QFN with wire counts exceeding 500 wires 、Advancement of 2.5 mil copper wire process capabilities 、Development of Power TOLT package and AI wire processes for power devices.

In 2025, Greatek’s R&D expenditure amounted to NT\$320 million, representing 1.9% of our total annual revenue.

Industry Output and Market Share (2023–2025)			Unit : NT\$ Billion
Year	Taiwan IC Packaging & Testing Output (A)	Greatek Operating Output (B)	Greatek Market Share (B / A)
2023	583.7	13.57	2.32%
2024	623.5	15.21	2.44%
2025	711.1	16.76	2.36%

Source : Industrial Technology Research Institute (ITRI) or other relative industry statistics.

Primary Sales Regions and Revenue Distribution

Unit : NT\$ Thousand

Region	2023		2024		2025	
	Sales Amount	Proportion (%)	Sales Amount	Proportion (%)	Sales Amount	Proportion (%)
Taiwan	8,305,691	61.21	9,503,371	62.47	10,077,449	60.11
Asia	2,559,656	18.86	2,045,294	13.44	2,838,669	16.93
North America	1,580,045	11.64	2,447,835	16.09	2,217,699	13.23
Europe	1,124,647	8.29	1,216,455	8.00	1,628,643	9.72
Other	37	0	285	0	1,753	0.01

Unit : Thousnad Units

Primary Product Sales Volume			
Products	2023	2024	2025
Packaging	7,440,982	8,476,303	9,540,239
Testing (FT+WT)	4,189,876	4,966,081	5,526,771

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1.1.5 Distribution of Operating Sites

Greatek’s corporate headquarters and primary management center are located at No. 136, Gongyi Rd., Zhunan Township, Miaoli County. To enhance capacity flexibility and supply chain resilience, the Company has established multiple packaging and testing facilities across the Zhunan and Toufen areas, forming a robust industrial cluster and a comprehensive strategic layout.

Our primary production sites currently comprise Plant I, Plant II, and the WT Plant on Gongyi Road in Zhunan, along with Plant III and Plant V near Zhongmin Road in Toufen. By establishing an integrated "Zhunan-Toufen" Outsourced Semiconductor Assembly and Test (OSAT) cluster through regional centralization, Greatek effectively optimizes production efficiency, logistical synergy, and overall operational performance.

Region	Site	Address
Zhunan	Headquarters & Plant I	No. 136, Gongyi Rd., Jiaxing Vil., Zhunan Township, Miaoli County, Taiwan
Zhunan	Plant II	No. 112, Gongyi Rd., Jiaxing Vil., Zhunan Township, Miaoli County, Taiwan
Zhunan	WT1 Plant	No. 10, Ln. 178, Gongyi Rd., Zhunan Township, Miaoli County, Taiwan
Zhunan	WT2 Plant	No. 158, Gongyi Rd., Zhunan Township, Miaoli County, Taiwan
Toufen	Plant III	No. 9, Zhongmin Rd., Minsheng Vil., Toufen City, Miaoli County, Taiwan
Toufen	Plant V	No. 11, Zhongmin Rd., Minsheng Vil., Toufen City, Miaoli County, Taiwan



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In terms of customer and market layout, Greatek’s service footprint spans Taiwan, Asia, the Americas, Europe, and other regions. We provide professional packaging and testing services to global semiconductor design houses and system manufacturers, continuously deepening long-term collaborative relationships with international clientele. Through a comprehensive global service network and flexible production layout, the Company proactively responds to customers' diverse and high-efficiency supply requirements.

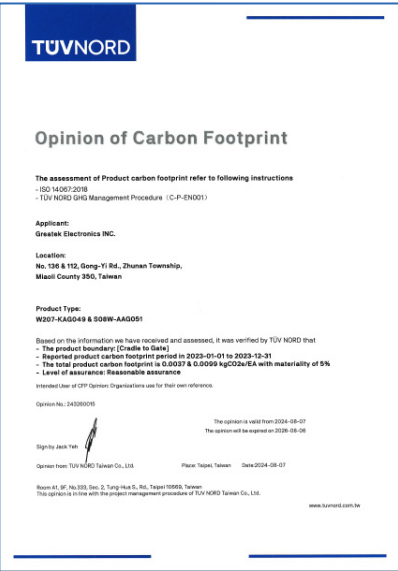
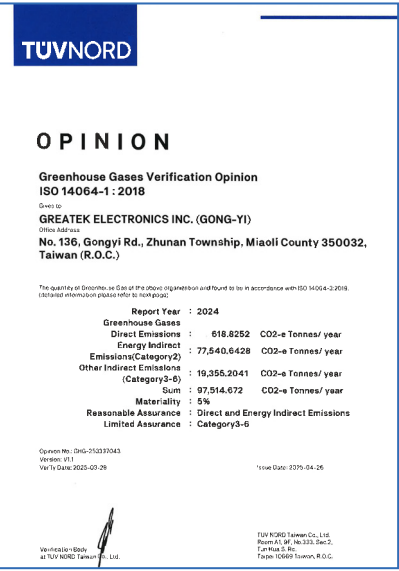
To ensure that product quality and operational management align with international standards, Greatek has implemented numerous international management systems and certifications, including : ISO 9001 (Quality Management) 、IATF 16949 (Automotive Quality Management) 、ISO 14001 (Environmental Management) 、ISO 14064-1 (Greenhouse Gas Inventory) 、ISO 45001 (Occupational Health and Safety Management) 、ISO 26262 (Functional Safety) 、ISO 27001 (Information Security Management) 、SONY Green Partner (GP) and SONY Certification 、IECQ QC 080000 (Hazardous Substance Process Management) 、ANSI / ESD (Electrostatic Discharge Control) . Through these certifications and management systems, the Company continuously strengthens process reliability, product quality, and EHS (Environment, Health, and Safety) management. These efforts allow us to meet the rigorous demands of global customers for quality, reliability, and corporate sustainability management.



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1.1.6 Participation in External Organizations

To effectively leverage collective industrial strength and stay attuned to the pulse of market developments, Greatek actively participates in domestic industry associations. As a member, the Company engages in various seminars and forums hosted by these organizations, fostering close interactions and exchanges with industry peers. Through these collaborative efforts, we work together to map out a blueprint for industrial co-prosperity.

Name of Organization	Roles and Duties
Taiwan Electrical and Electronic Manufacturers' Association	Member
Miaoli County Industrial Association	Member
Association of Labor Relations	Member
Friends of the Police Association	Consultant
Human Resources Association	Member

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1.2 Sustainability Governance Framework

1.2.1 Introduction to the Sustainable Development Committee

To proactively promote and implement corporate sustainability responsibilities, Greatek has established the Sustainable Development Committee (the "Committee"). The Committee is responsible for the promotion, deliberation, and coordination of corporate sustainability initiatives, covering operational areas such as Corporate Governance, Employee Care & Social Involvement, Environmental Sustainability, and Supply Chain Management.

The Committee is chaired by the President, with the Facilities Department serving as the sustainability secretariat. The Committee regularly reviews management guidelines and performance outcomes for material topics, including climate change, energy management, human rights, labor practices, and information security. It supervises all units in integrating sustainability considerations into daily operations and mid-to-long-term strategies, strengthening the link between sustainability issues and core business functions.

The Committee oversees four functional task forces : Corporate Governance, Employee Care & Social Involvement, Environmental Sustainability, and Supply Chain Management. Based on their respective mandates, these task forces set goals, action plans, and performance tracking mechanisms for various sustainability issues. The Committee meets at least quarterly to hear progress reports from each task force and discuss relevant issues. Through collective review of implementation effectiveness and improvement plans, Greatek continuously advances its sustainability performance across economic, social, and environmental dimensions.

Greatek has formally integrated climate change and sustainability issues into its corporate governance framework, with the Board of Directors holding ultimate oversight responsibility. Through the Sustainable Development Committee and related management mechanisms, the Board regularly monitors and assesses the impacts of climate and sustainability risks on the Company's operational and financial performance. Led by the President, the sustainability execution team—comprised of heads from various operational and functional units—is responsible for identifying and managing climate-related risks and

opportunities. Issues such as greenhouse gas emissions, energy management, regulatory changes, and market transitions are incorporated into annual goals and Key Performance Indicators (KPIs) , serving as critical benchmarks for departmental management and performance appraisals.

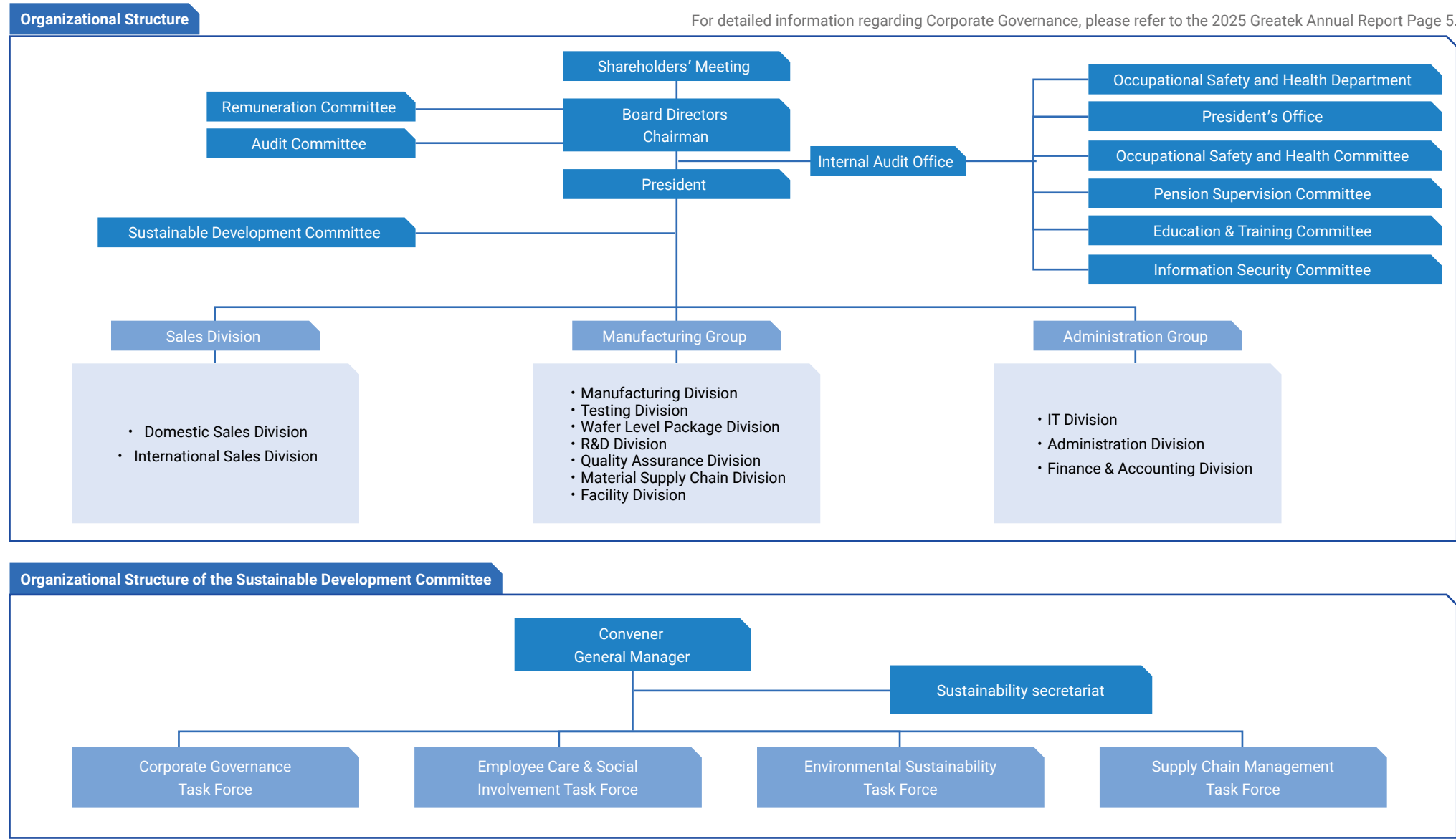
In alignment with the TCFD framework, the Company has integrated climate-related issues into the four pillars of its management process, which are Governance, Strategy, Risk Management, and Metrics and Targets. The Sustainable Development Committee reviews the results of climate risk and opportunity assessments, as well as carbon reduction progress, at least annually. Significant sustainability issues and climate management performance are reported regularly to the Board of Directors, serving as a vital basis for the Board's deliberation on operational strategies, annual budgets, major investments, and risk management policies. Through these mechanisms, the Board incorporates climate and sustainability risks into the overall Enterprise Risk Management (ERM) framework, ensuring that risks are identified, assessed, and addressed in a timely manner, fulfilling the core principles of IFRS S1 and S2 regarding climate and sustainability governance.



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Organization Structure	Members	Key Responsibilities
 Sustainable Development Committee	Convener : President	- Assists the Board of Directors in advancing corporate sustainability and enhancing governance to achieve long-term sustainable operations. The committee's duty includes formulating goals based on sustainability strategies, develops management policies and implementation plans, and monitor / reviews execution progress. - Meets at least four times annually, with additional meetings convened as necessary.
 Sustainability Task Forces	Corporate Governance, Employee Care & Social Involvement, Environmental Sustainability, and Supply Chain Management	- The 4 units operates under the Committee to coordinate and execute ESG projects; serves as a cross-departmental collaboration platform. - Collaboratively defines short, medium, and long-term sustainability goals based on strategic direction and stakeholder expectations. - Holds quarterly meetings to report on project progress and verify goal attainment.
 Sustainability Secretariat (Staff)	Head : Director of the Facilities Department	- Oversees the operations of all task forces and ensures the implementation of policies and plans. - Coordinates sustainability disclosures (reporting) and spearheads the promotion of sustainability projects.

1.2.2 Operational Highlights of the Sustainable Development Committee

In 2025, Greatek’s Sustainable Development Committee held regular quarterly meetings. Beyond reviewing the progress of the Sustainability Report and key policies in accordance with corporate governance regulations, the Committee focused on core issues such as corporate governance, environmental management, and employee care, serving as a critical platform for overseeing the Company’s sustainability risks and opportunities.

The Committee continuously tracked the latest ESG regulations from the Taipei Exchange (TPEX) and the Taiwan Stock Exchange (TWSE), as well as information from the ESG Dashboard for listed companies. It reviewed Greatek’s performance in Corporate Governance Evaluations and identified directions for enhancing information disclosure, while monitoring the impact of ethical management practices and significant regulatory amendments on the Company.

Regarding the cultivation of a friendly workplace, the Committee regularly reviewed the recruitment of vulnerable groups, including people with disabilities, middle-aged and elderly individuals, and the long-term unemployed. In 2025, from Q1 to Q4, the number of newly hired employees from vulnerable groups was 3, 28, and 29, respectively. The Committee confirmed that the employment of individuals with disabilities met statutory quotas, demonstrating the Company’s commitment to D&I through concrete recruitment actions.

The Committee monitored "Attendance Exception Management" indicators quarterly, covering instances such as working more than six consecutive days, daily shifts exceeding 12 hours, and monthly total hours exceeding statutory limits. In 2025, both the number of exceptions and the exception rate remained at extremely low levels. Most cases were related to urgent or expedited customer orders (rush orders). The Company ensured no long-term fatigue risks through shift adjustments, enhanced communication, and follow-up tracking.

The Committee consolidated and tracked results and improvement progress from audits conducted by authorities regarding OSH and environmental protection. For example, in Q1 and Q4 of 2025, the Occupational Safety and Health Administration inspected the Toufen plants; environmental and labor inspections also occurred in Q2. All identified deficiencies were corrected in accordance with regulations without causing significant operational impact, reflecting Greatek’s solid foundation in compliance.

Through continuous tracking and cross-departmental communication, the Committee strengthened the Board’s oversight of sustainability risks and opportunities. On August 1, 2025, the Convener reported the 2024 performance regarding sustainable development and ethical management to the Board of Directors. This report included risk management policies, operational status of risk management, and sustainability performance. The Board’s resolutions and subsequent implementation progress have been integrated into this Sustainability Report and serve as a vital basis for internal management mechanisms.



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1.3 Stakeholder Engagement

1.3.1 Stakeholder Identification

Greatek identifies its stakeholder groups through a preliminary screening by various departments based on routine business interactions. The identification process involves internal discussions and peer benchmarking, considering the degree of mutual influence and frequency of interaction.

In alignment with the AA1000 Stakeholder Engagement Standard 2015, Greatek utilizes five key dimensions to evaluate and prioritize stakeholders : Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. Each dimension is assessed on a 5-point scale.

Through this structured approach, we have identified seven categories of key stakeholders, as follows :



1.3.2 Stakeholder Communication and Engagement

Significance to Greatek	Issues of Concern	Communication Channel and Frequency	Contact/Response Method	Communication Performance in 2025
Employees Our most vital asset; the primary driver of capacity growth and the cornerstone of sustainable operations.	• Sustainability Performance • Operational Status • Corporate Governance • Equal Opportunity • Health & Safety • Employee Rights • Workplace Diversity	• Labor-Management Meetings (Quarterly) • Employee Suggestion Box (Ad-hoc) • Internal & External Corporate Websites (Ad-hoc) • Employee Welfare Committee (Quarterly)	Mr. Chen, Director of Administrative Division E-mail: ned@greatek.com.tw	✓ Conducted annual health examinations for all employees ✓ 0 cases of employee grievances recorded - Achieved 100% participation in at least 1 hour of ✓ OHS training for all staff
Customers Essential business partners; committed to meeting customer needs and creating mutual value	• Customer Relationship Management • R&D and Innovation • Green Operations • Sustainable Supply Chain • Regulatory Compliance	• Monthly Sales Reports (Monthly) • Customer Audits (Ad-hoc) • Customer Service Platform (Ad-hoc) • Customer Satisfaction Surveys (Annual) • Quarterly Business Reviews (QBR) (Quarterly)	Mr. Chiu, VP of Sales Division E-mail: aaron@greatek.com.tw	✓ Achieved a customer satisfaction score of 88.3 ✓ Zero incidents of customer complaints regarding breaches of confidential information.

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Significance to Greatek	Issues of Concern	Communication Channel and Frequency	Contact/ Response Method	Communication Performance in 2025
Suppliers Critical partners in the joint pursuit of sustainable business operations	• Environmental Management • GHG Emissions • Employee Rights • Technology & Services • Sustainable Supply Chain	• Grievance Mailbox (Ad-hoc) • Supplier Audits (Annual) • Supplier Management System (Annual) • Supplier Questionnaires (Annual)	Mr. Chen, Director of Administrative Division E-mail: ned@greatek.com.tw	✓ 100% of raw material procurement complied with environmental regulations ✓ 100% verification of Conflict-Free Minerals ✓ Maintained annual supplier audit scores above 80
Shareholders Upholding ethical management and committed to sustainable governance to create long-term value	• Corporate Governance • Sustainability Performance • Ethical Management • Risk Management • Regulatory Compliance	• Corporate Website (Monthly) • Financial Reports (Quarterly) • Annual General Meeting (AGM) (Annual) • MOPS Disclosure (Ad-hoc) • Investor Meetings (Monthly)	Mrs. Lin, CFO & Spokesperson E-mail: karimlin@greatek.com.tw	✓ Achieved a Return on Equity (ROE) of 10.52% ✓ Zero incidents of corruption or ethical violations recorded ✓ Successfully held the AGM early in May to enhance transparency.
Government Authorities Key drivers and regulators of sustainability-related policies.	• Regulatory Compliance • Environmental Management • GHG Emissions • Labor Conditions	• Official Correspondences (Ad-hoc) • Questionnaires & Interviews (Ad-hoc) • Projects & Initiatives (Ad-hoc) • Seminars, Forums, & Workshops (Ad-hoc)	Mr. Chen, Director of Administrative Division E-mail: ned@greatek.com.tw	✓ Completed voluntary GHG inventory ✓ Achieved a waste recycling and reuse rate of 23.26% ✓ Green procurement reached NTD 10 million ✓ Set a carbon reduction target of 10% by 2030.
Community Building harmonious relationships through active community involvement and care	• Green Operations • Social Involvement • Environmental Management • Occupational Safety • Employment Opportunities	• Corporate Website (Monthly) • External Communication Mailbox (Ad-hoc) • Site Grievance Hotline (Ad-hoc) • Community Engagement Events (Ad-hoc) • Visits to Neighborhood Chiefs & Residents (Ad-hoc)	Mr. Chen, Director of Administrative Division E-mail: ned@greatek.com.tw	✓ Recycled 604,606 tons of process wastewater. ✓ Met the 1% energy-saving goal ✓ Donated NTD 30,000 to the Miaoli County Friends of the Police Association ✓ Donated NTD 20,000 to the Shanjia Community Patrol in Zhunan Township ✓ Donated NTD 80,000 to Zhunan Township Office for Winter relief program
Financial Institutions Key drivers and supporters of sustainability-related financial policies.	• Ethical Management • Regulatory Compliance & Ethics • Corporate Governance	• Investor Conferences (Semi-annual) • Financial Reports (Quarterly) • Corporate Website (Monthly) • MOPS Disclosure (Ad-hoc)	Mrs. Lin, CFO & Spokesperson E-mail: karimlin@greatek.com.tw	✓ Held 2 investor conferences (Institutional Investor Briefings) ✓ Zero reports or whistleblowing cases regarding unethical conduct



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1.4 Materiality Assessment and Management

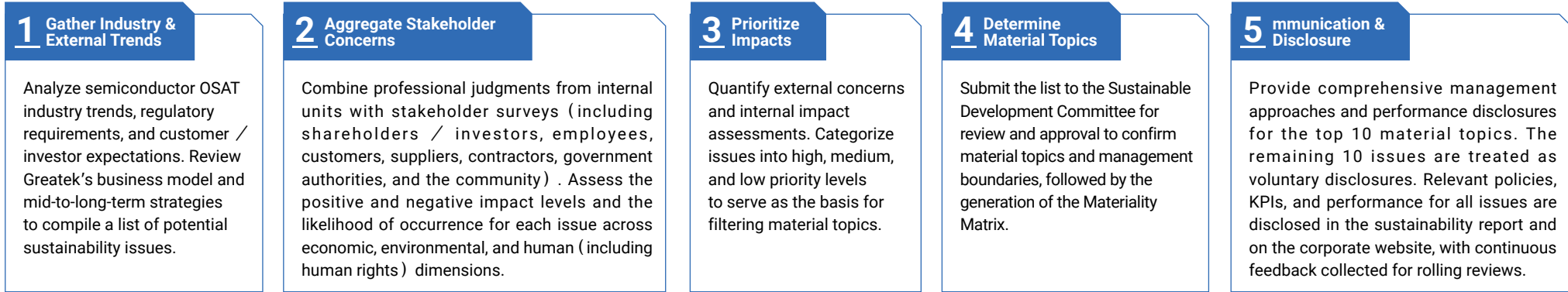
In this report, we have systematically updated our approach to "Materiality Identification and Management." In full compliance with GRI 3 : Material Topics 2021, we have introduced the concept of Double Materiality. This allows us to simultaneously evaluate the impacts of various issues on the economy, environment, and people (including human rights) , as well as their influence on Greatek's operational and financial performance.

Classification of 20 Issues of Concern			
Governance * 6	• Remuneration, Incentives, and Benefits	• Compliance with Significant Social and Economic Regulations	• Ethical Management, Anti-Corruption, and Whistleblowing System
	• Internal Control and Risk Management	• Operational Performance and Financial Results	• Responsible Procurement and Supply Chain Management
Environmental * 2	• Greenhouse Gas Inventory and Carbon Reduction Measures		
	• Waste Management, Resource Recycling, and Circular Economy		
Social * 12	• Labor-Management Communication and Grievance Mechanisms	• Training and Continuous Professional Development • Employee Composition and Diverse Recruitment • OSH and Employee Health Management • Information Security and Customer / Personal Data Protection	• Labor Human Rights and Diversity & Inclusion • Operational and Construction Occupational Safety Risks • Environmental and OSH Violations and Penalties
	• Social Philanthropy and Community Engagement • Healthy and Friendly Workplace • Product Quality and Customer Satisfaction • Business Growth and Shareholder Returns		

1.4.1 Materiality Identification Process

In accordance with GRI 3 : Material Topics, Greatek combines international sustainability trends, industry benchmarks, and corporate strategic direction to update our list of issues of concern. Through stakeholder surveys and internal evaluations, we generate annual materiality assessment results. The process follows a structured sequence : Gathering Industry & External Trends → Aggregating Stakeholder Concerns → Prioritizing Impacts → Determining Material Topics, ultimately identifying 10 material topics and their management boundaries.

Materiality Identification Workflow :



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1.4.2 Materiality Identification Methodology and Matrix Management



Greatek systematically reviews the significance and impact levels of 20 issues of concern through stakeholder surveys and internal / external assessments. First, we collect feedback and concern levels from internal and external stakeholders via questionnaires. The scores from groups including employees, customers, suppliers, the community, government authorities, and investors are aggregated into the "Stakeholder Concern" index. Second, heads of functional units and senior management provide quantitative scores based on the intensity of each issue's impact on operational and financial performance, environmental protection, and employee rights / human rights, forming the "Operational Impact" index.

For the 2025 ESG Materiality Matrix, Greatek utilizes the average "Operational Impact" scores for the X-axis and the average "Stakeholder Concern" scores for the Y-axis. Based on the survey results, the medians for both axes (X=3.86, Y=4.28) were calculated to serve as the threshold lines. The matrix is divided into four quadrants : "High Impact / High Concern," "High Impact / Relatively Low Concern," "Relatively Low Impact / High Concern," and "Relatively Low Impact / Low Concern." This framework reflects the alignment between stakeholder expectations and corporate operational risks, serving as the basis for determining priority material topics.

The results of the 2025 Materiality Matrix show that most issues are concentrated in the upper-right quadrant (High Impact, High Concern) . These issues, which score above both medians, are defined as the Company's Core Material Topics. These include : Operational Performance and Financial Results, Remuneration and Benefits, OSH and Employee Health

Management, Operational and Construction Occupational Safety Risks, Product Quality and Customer Satisfaction, Business Growth and Shareholder Returns, Information Security and Customer Data Protection, Ethical Management and Anti-Corruption, and Compliance with Social and Economic Regulations. This indicates that such topics are of paramount importance to the Company's sustainable operations and serve as the top priorities for annual strategy and resource allocation. The lower-right quadrant (High Impact, Relatively Low Concern) consists of issues with significant operational impact but relatively lower external concern, such as Corporate Governance and Risk Management ; these are integrated into risk management mechanisms and mid-to-long-term strategic planning. The upper-left quadrant (Relatively Low Impact, High Concern) represents issues highly valued by stakeholders but with a lower impact on short-term operations, such as Human Rights Policies and Diversity & Inclusion; these are addressed by enhancing communication and transparent information disclosure to meet expectations. The lower-left quadrant (Relatively Low Impact, Low Concern) continues to be subject to basic management and monitoring, with management intensity undergoing rolling reviews based on international trends and regulatory changes to ensure relevant risks are not underestimated.

The final list of material topics and their definitions was finalized after review and deliberation by the Sustainable Development Committee, serving as the structural foundation for this report and subsequent management actions.

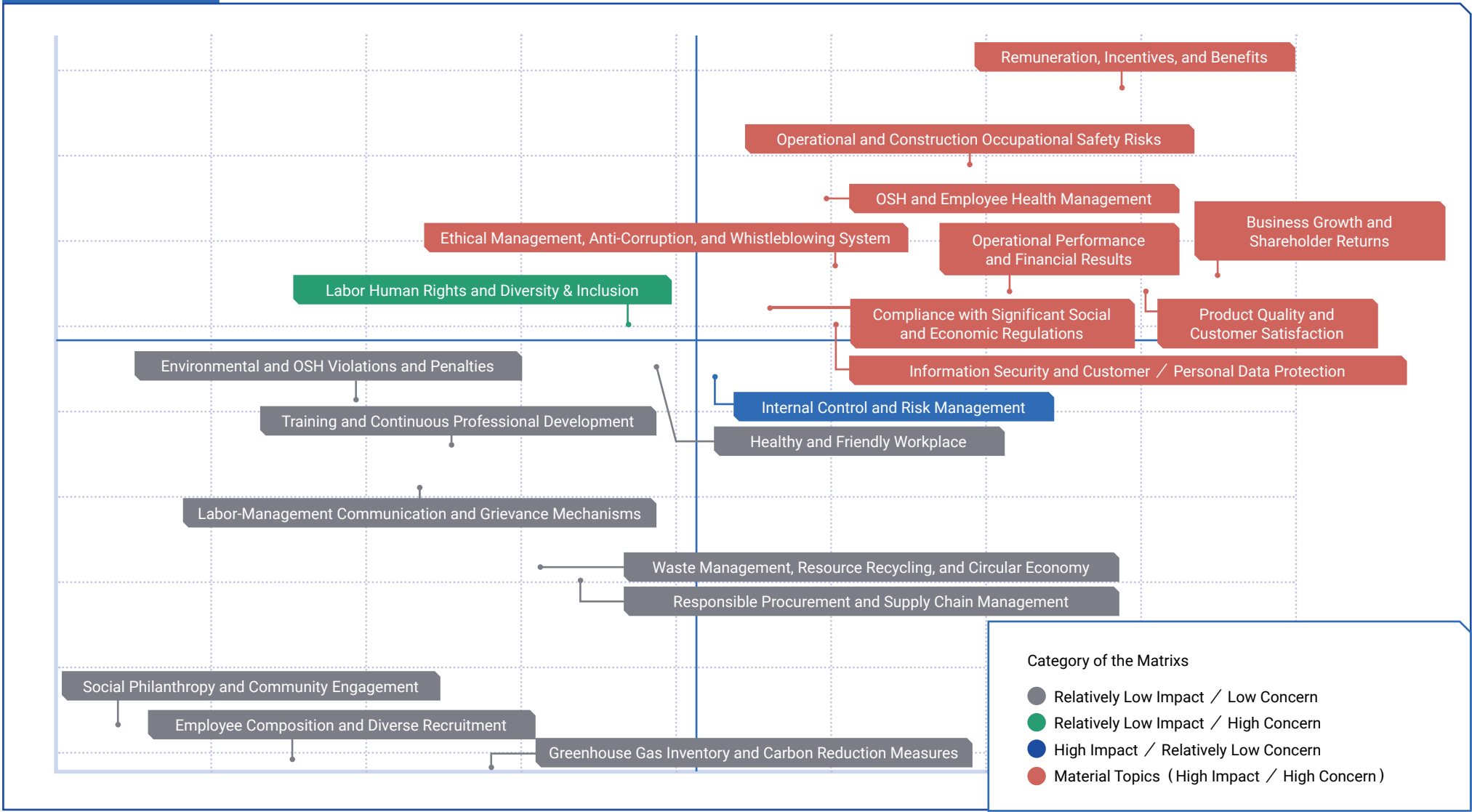


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1.4.3 Mapping Material Topics to International Standards and Management Frameworks

Based on the aforementioned identification methodology, Greatek has finalized 10 material topics, which are summarized in Table 1-1 : List of Material Topics. These topics are categorized under the Environmental (E) , Social (S) , and Governance (G) dimensions. To facilitate quick access for stakeholders to key management highlights and information, we have also mapped each topic to its corresponding chapter in this report.

While the remaining 10 issues of concern are evaluated as relatively secondary, Greatek continues to monitor their development through internal management mechanisms and indicator tracking. We remain committed to adjusting our management intensity or providing voluntary disclosures in response to changes in international regulations, industry trends, and stakeholder expectations. This ensures that all potential risks and opportunities are appropriately addressed and managed.

Table 1-1 List of Material Topics							
No	2025 Material Topics	E/S/G Dimension	Alignment with SDGs	Corresponding GRI Standards/ Topics	Significance to Greatek	Corresponding Chapter	2024 Material Topic/Variance Explanation
1	Remuneration, Incentives, and Benefits	S	SDG 8	GRI 201 GRI 401	Talents are Greatek's most important partners. We provide market-competitive and internally equitable compensation, along with generous bonuses and diverse welfare systems, to attract top talent and fuel the driving force behind Greatek's sustainable development.	4.2 Talent Development and Retention	Yes. This topic remains from 2024; the title has been optimized and focused for clarity, while the substantive management scope and disclosure content remain unchanged.
2	Operational and Construction Occupational Safety Risks	S	SDG 3 SDG 8	GRI 403	Greatek regards colleagues as the company's most vital business partners. Providing a safe, comfortable, and efficient work environment is an essential responsibility and a core duty of our operations.	4.4 Occupational Health and Safety Management	Yes. Following a review of OSH management practices, the 2024 topic "Occupational Safety" was subdivided into "Operational and Construction Occupational Safety Risks" and "OSH and Employee Health Management" to enhance the clarity of management priorities and the completeness of disclosure.
3	OSH and Employee Health Management						
4	Business Growth and Shareholder Returns	S / G	SDG 8 SDG 9	GRI 201	Robust financial performance is the foundation of corporate sustainability. By establishing an Employee Stock Ownership Trust (ESOT) mechanism, we are committed to working hand-in-hand with our employees to create higher economic value and provide meaningful returns to both shareholders and staff.	1.1 Getting to Know Greatek Electronics 1.6 Enterprise Value Enhancement Plan	Yes. Starting from this period, the 2024 topic "Technical Services" was split into "Operational Performance and Financial Results" and "Business Growth and Shareholder Returns" based on actual management scope, separately presenting key results in operations and shareholder value.
5	Operational Performance and Financial Results	G					
6	Ethical Management, Anti-Corruption, and Whistleblowing System	G	SDG 16	GRI 205	Integrity is one of Greatek's core business philosophies. We strictly adhere to the principle of ethical management, maintaining a pragmatic and transparent attitude to foster mutually beneficial partnerships with all stakeholders.	1.7 Business Ethics and Regulatory Compliance	Yes. The 2024 topic "Ethical Management" was split into " Ethical Management, Anti-Corruption, and Whistleblowing System " and "Compliance with Social and Economic Regulations" to increase issue focus and disclosure transparency.
7	Compliance with Significant Social and Economic Regulations	G	SDG 16	GRI 2	Strict compliance with regulations is a fundamental pillar for the steady growth and sustainable operation of the enterprise.		



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No	2025 Material Topics	E/S/G Dimension	Alignment with SDGs	Corresponding GRI Standards/ Topics	Significance to Greatek	Corresponding Chapter	2024 Material Topic/Variance Explanation
8	Product Quality and Customer Satisfaction	S	SDG 9 SDG12	GRI 416	By enhancing customer satisfaction, loyalty, and brand reputation, we increase the willingness of new clients to collaborate with Greatek, ultimately co-creating maximum revenue and profit for the enterprise.	5.2 Customer Relations and Quality Management	Yes. The 2024 topic "Customer Relationship Management" was adjusted to "Product Quality and Customer Satisfaction" to more clearly reflect the Company's focus on product excellence and customer satisfaction enhancement.
9	Information Security and Customer / Personal Data Protection	S / G	SDG 9 SDG 16	GRI 418	Protecting customer IP and data security is paramount; by maintaining high standards of information security, we reinforce customer trust and ensure the long-term competitiveness of our services.	1.8 Information Security and Intellectual Property	No. This is a newly added material topic this year, introduced to respond to stakeholder concerns regarding cybersecurity and personal data protection.
10	Internal Control and Risk Management	G	SDG16	GRI 2	In the face of operational and environmental risks encountered by global enterprises, it is essential to establish risk management mechanisms that enable rapid response, minimize losses, and continuously safeguard the interests of all stakeholders.	1.2 Sustainability Governance Framework For corporate governance, please see Greatek Electronics Inc. 2025 Annual Report	No. The 2024 topic "Risk Management" was adjusted to "Internal Control and Risk Management" to align with our governance structure. This provides a more comprehensive view of the Board and management's focus on corporate governance, internal controls, and overall risk identification and control.

Greatek further conducted impact assessments for the seven identified stakeholder groups (Employees, Shareholders, Customers, Suppliers, Community, Government Authorities, and Financial Institutions) . In Table 1-2, we utilize symbols to denote the primary positive and negative impacts of our material topics and issues of concern on each stakeholder group. This matrix serves as a foundation for our subsequent sustainability tracking and management efforts.

Table 1-2 Analysis of Positive and Negative Impacts of Material Topics

No	2025 Material Topics	Material Topic Impact Assessment	Value Chain Impact Boundary						
			Level of involvement : ● Direct ; ○ Indirect (contribution or business relationships) Impact Impact Assessment : ▲ Positive impact ; □ Negative impact						
			Employees	Shareholders	Customers	Suppliers	Communities	Government agencies	Financial institutions
1	Remuneration, Incentives, and Benefits	Positive : Generous compensation and benefits attract and retain top talent, enhancing employee engagement and overall organizational productivity.	●	○					○
		Negative : Inequitable or uncompetitive remuneration structures may lead to low morale and increased turnover rates, thereby raising recruitment and training costs.	▲	□					□
2	Operational and Construction Occupational Safety Risks	Positive : Comprehensive risk control prevents major industrial safety accidents, ensuring personnel safety and maintaining business continuity.	●	○	○	○	○	○	
		Negative : Insufficient accident protection may lead to major casualties, work stoppages, legal compensation, and supply chain disruptions.	□	▲	□	□	□	□	▲



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No	2025 Material Topics	Material Topic Impact Assessment	Value Chain Impact Boundary						
			Level of involvement : ● Direct ; ○ Indirect (contribution or business relationships) Impact Impact Assessment : ▲ Positive impact ; □ Negative impact						
			Employees	Shareholders	Customers	Suppliers	Communities	Government agencies	Financial institutions
3	OSH and Employee Health Management	Positive : Robust OSH and health promotion measures reduce industrial accidents and sick leave days, thereby enhancing overall production efficiency.	●	○	○		○	○	
		Negative : Weak OSH management may lead to workplace injuries, occupational diseases, and rising related costs, while negatively affecting employee morale.	▲	□	□	□	□	□	
4	Business Growth and Shareholder Returns	Positive : Steady growth and reasonable returns strengthen confidence in the capital market and attract long-term investors.	○	●	○	○			●
		Negative : Excessive pursuit of growth or returns while neglecting risks and compliance may trigger financial and reputational crises.	▲	▲	▲	▲			▲
5	Operational Performance and Financial Results	Positive : Robust performance and a healthy financial structure support investments in R&D and transformation, enhancing shareholder returns.	○	●	○	○			●
		Negative : Poor performance affects cash flow and the cost of capital, reducing the company's overall competitiveness.	□	▲	□	□	□	□	▲
6	Ethical Management, Anti-Corruption, and Whistleblowing System	Positive : A sound integrity system helps maintain long-term trust with customers and investors, promoting steady growth.	●	○	○	○	○	●	○
		Negative : Corruption or fraud incidents lead to legal liabilities, financial losses, and severe reputational damage.	□	□	□	□	□	□	□
7	Compliance with Significant Social and Economic Regulations	Positive : Proactive compliance reduces the risks of fines, litigation, and work stoppages, maintaining the trust of customers and investors.	●	○	○	○	○	●	○
		Negative : Inadequate compliance may lead to administrative sanctions, criminal liability, and loss of financing capability.	□	▲	□	□	□	□	▲
8	Product Quality and Customer Satisfaction	Positive : High quality and premium service enhance customer loyalty, expand order volumes, and increase brand value.	○	○	●	○	○	○	
		Negative : Quality defects or poor service may lead to product returns, compensation claims, and customer churn.	□	▲	□	□	▲		
9	Information Security and Customer / Personal Data Protection	Positive : Robust cybersecurity management protects customer and corporate information assets, deepening customer trust and collaboration.	●	○	●	○		○	
		Negative : Cybersecurity incidents or data breaches may result in fines, lawsuits, and significant reputational loss, potentially impacting key account relationships.	□	□	□	□	□	□	□
10	Internal Control and Risk Management	Positive : Good governance and risk control enhance decision-making quality and organizational resilience, supporting long-term value creation.	●	●	○	○		○	●
		Negative : Governance failure or insufficient risk management may lead to strategic errors, catastrophic losses, or business interruptions.	▲	▲	▲	▲		▲	▲

Note : This table is based on the "Impact-oriented Materiality" principle as defined in GRI 1 : Foundation 2021 and GRI 3 : Material Topics 2021. It assesses the primary positive and negative impacts of each material topic on the seven stakeholder groups. The symbol "▲" represents a significant positive impact on the stakeholder group, referring to beneficial effects on the economy, environment, or people (including human rights) resulting from the Company's activities or business relationships. The symbol "□" represents primary negative impacts that require prevention, mitigation, or remediation. This covers actual or potential, short-term or long-term adverse effects. According to GRI standards, negative impacts are not offset by positive contributions.



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1.4.4 Management Approach for Material Topics

Material Topic	Core Policy	Vision & Goals	Management Approach	Evaluation Mechanism	Key Performance /Highlights
 Remuneration, Incentives, and Benefits	To provide competitive compensation and benefits to attract and retain outstanding talent, rewarding colleagues for their hard work and contributions to the company.	To provide competitive compensation and benefits to attract and retain outstanding talent, rewarding colleagues for their hard work and contributions to the company.	Utilize annual performance appraisals as the standard for salary adjustments.	- Establish the Employee Welfare Committee and the Pension Supervisory Committee. - Opinions or complaints can be submitted via written form, email, verbal communication, or telephone to department heads or management units at each site. - Annual internal audits.	Significant annual growth in both the Mean (Average) and Median salary for non-managerial full-time employees over the past three years (2023-2025) .
 Operational and Construction Occupational Safety Risks	Provide a safe, healthy, and high-quality work environment for employees and contractors to prevent accidents and safeguard health.	Continuously provide a safe, healthy, and comfortable work environment.	- Company-wide fire and evacuation drills. - Internal and external OSH audits. - OSH Committee meetings.	- Internal Audits (1/yr) : ISO 45001 self-inspection - External Audits (1/yr) : Third-party (URS) ISO 45001 audit - OSH Committee (4/yr) : Quarterly review of injury rates.	- Zero fatalities or irreversible serious occupational injuries for the past 3 years. 2025 FR dropped to 0.10; SR dropped to 0.
 OSH and Employee Health Management	Provide a safe and healthy environment to prevent accidents and ensure worker well-being.	Continuously provide a safe, healthy, and comfortable work environment.	- At least 1 hour of OSH training for all staff. - Internal / External audits. - Regular employee health check-ups.	- Internal Audits (1/yr) : ISO 45001 self-inspection. - External Audits (1/yr) : Third-party ISO 45001 audit.	- Completed all staff health check-ups. - Maintained ISO 45001 certification. - Zero confirmed cases of occupational disease (2023-2025) .
 Business Growth and Shareholder Returns	Steady growth and reasonable returns strengthen capital market confidence and attract long-term investors.	Achieve continuous and steady growth.	Establish a robust organizational structure, including the Board, Audit Committee, Compensation Committee, and Internal Audit.	Internal audits.	Revenue has continued to grow annually over the past three years (2023-2025) .
 Operational Performance and Financial Results	Robust performance and a healthy financial structure support R&D and transformation investments.	Achieve continuous and steady growth.	Monitor industry trends and innovation; actively invest in R&D.	Internal audits.	Revenue has continued to grow annually over the past three years (2023-2025) .



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Material Topic	Core Policy	Vision & Goals	Management Approach	Evaluation Mechanism	Key Performance /Highlights
 Ethical Management, Anti-Corruption, and Whistleblowing System	Strengthen ethical values and establish an integrity-based culture to achieve zero employee misconduct.	Continuously strengthen ethical values and foster a culture of integrity.	Established "Ethics Policy" and "Code of Employee Conduct" to ensure behavior meets ethical standards.	Dedicated unit reports ethical management status to the Board regularly.	Zero incidents of ethical violations in 2025.
 Compliance with Significant Social and Economic Regulations	Comply with laws and mitigate the impact of regulatory changes on operations.	Comply with laws and mitigate the impact of regulatory changes on operations.	Follow all laws and perform regular Legal Compliance Evaluations to ensure Greatek's conformity.	- Legal Compliance Evaluation. - Internal audits.	Zero significant legal violations in 2025.
 Product Quality and Customer Satisfaction	Zero customer complaints and zero infringements on customer rights.	Maintain zero complaints and zero rights violations to attract new customers.	All employees must strictly follow internal quality and service regulations.	- Internal audits. - Annual Customer Satisfaction Survey.	2025 : Zero incidents of privacy breaches or data loss; zero fines for marketing violations. 2025 Customer Satisfaction Score : 88 (Target met) .
 Information Security and Customer/ Personal Data Protection	Prevent leaks of customer info, employee data, and business secrets.	Zero cases of data leakage (Customer, Employee, or Trade Secrets) .	Enhance cybersecurity measures to prevent unauthorized access to customer info.	- Cybersecurity internal / external audits. - Maintained ISO 27001 certification.	Zero customer complaints resulting from data leaks or privacy breaches in 2025.
 Internal Control and Risk Management	Committed to good governance and risk control to enhance decision-making and organizational resilience.	- Monitor TWSE ESG Evaluation. - Comply with laws and mitigate regulatory risks.	Establish a standardized governance system. (Refer to Greatek 2025 Annual Report for details) .	Internal audits.	- Zero major violations. - Corporate Governance Evaluation : Ranked in the top 51%-65%.



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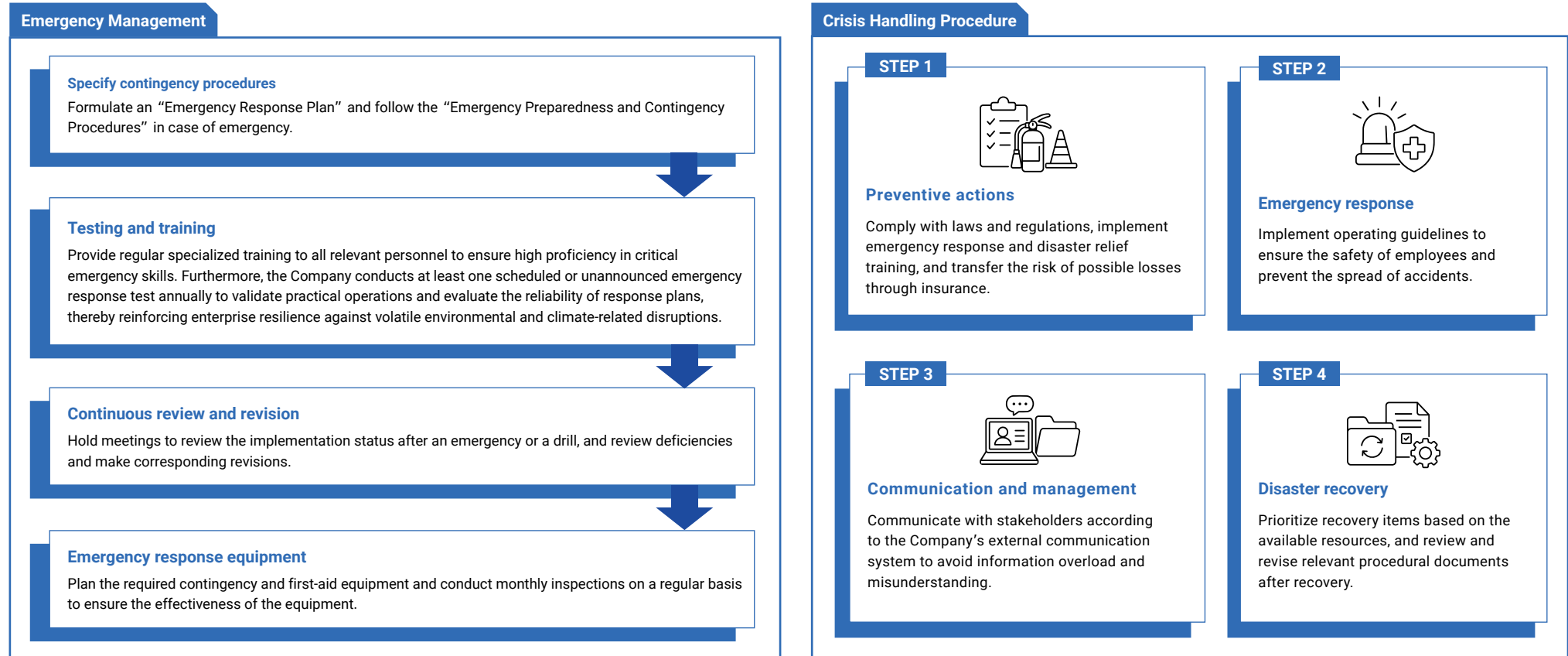
1.5 Risk Response

1.5.1 Operational Risk Management Organization

The operational risk management organization of Greatek consists of relevant functional departments. Major decisions are assessed and analyzed by each responsible department. The production-related departments establish a risk assessment matrix for each department head as a basis for risk assessment. The department heads report the results to the Chairman for risk management after approval. The Internal Audit Office formulates an audit plan and performs audits every year to assist the Board Directors in supervising and controlling the potential risks associated with the execution of decisions.

1.5.2 Business Continuity Management (BCM)

Our “Emergency Response Team” is responsible for implementing relevant contingency and recovery plans. When an emergency occurs, contingency measures can quickly be adopted to prevent and mitigate damage and losses caused by the incident.



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1.6 Enterprise Value Enhancement Plan

This section corresponds to the material topic "Operational Performance & Financial Results." It outlines how Greatek utilizes Weighted Average Cost of Capital (WACC) and Return on Equity (ROE) as core financial indicators. By integrating key ESG metrics—including governance quality, financial stability, talent resilience, supply chain resilience, customer relationship quality, and sustainable transformation readiness—the Company systematically enhances capital efficiency and long-term enterprise value. Through Table 1-3, "Mapping of Financial and ESG Key Indicators," the Company links specific metrics—such as zero major compliance incidents, investments in employee compensation and benefits, responsible mineral coverage, customer satisfaction, and low-carbon product revenue classification—to regulatory and reputational risks, operational efficiency and cost structures, supply stability and cash flow, revenue growth and profitability, and net-zero transition opportunities. This framework demonstrates how superior ESG performance translates into a lower WACC, a stable and competitive ROE, and fortified long-term enterprise value.

Table 1-3 Mapping of Financial and ESG Key Indicators

Value Dimensions	Key ESG / KPI Metrics	Financial Aspects Reflected	Impact on WACC / ROE
Governance Quality	Major regulatory violations : 0 cases.	Regulatory Risk, Reputational Risk	Lowers risk premiums, helping to secure better financing terms, reducing WACC, and maintaining ROE stability.
Financial Stability & Talent Resilience	Investment in employee salary and benefits : NT\$ 4,689,034 thousand	Production Efficiency, Turnover Costs	Ensures stable capacity and quality while reducing turnover costs, supporting gross margins and long-term ROE.
Supply Chain Resilience	Conflict-free mineral usage / Responsible mineral coverage : 100%	Supply Stability, Customer Trust	Mitigates supply disruption and compliance risks, maintaining revenue and cash flow stability, which benefits cost of capital and ROE performance.
Customer Relationship Quality	Customer Satisfaction Score : 88	Revenue Growth, Brand Value	Supports long-term orders and price negotiation power, enhancing revenue growth and profitability, which is reflected in ROE.
Sustainable Transformation Readiness	Low-carbon product revenue classification mechanism : In planning stage	Future Growth Opportunities, Transition Risks	Establishes green revenue growth channels while lowering climate and regulatory risks, benefiting long-term ROE and reducing capital market risk valuations.



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1.7 Business Ethics and Regulatory Compliance

1.7.1 Ethical Management and Business Ethics Policy

Greatek Electronics is committed to conducting its operations with the highest standards of integrity and professionalism, viewing ethical management as the core foundation for sustainable development and corporate governance. In accordance with the "Ethical Management Best Practice Principles for TWSE / GTSM Listed Companies" and relevant regulations, the Company has established an "Ethics Policy" and "Employee Code of Conduct." These policies clearly define the standards of behavior that directors, managers, and all employees must follow in business dealings, covering topics such as : Prohibition of Bribery 、 Prohibition of Improper Benefits 、 Prevention of Insider Trading 、 Conflict of Interest Mitigation 、 Protection of Corporate Assets and Confidential Information.

To deepen the culture of integrity and enhance employees' awareness of business ethics, the Company conducts annual education and training on ethical management and regulatory compliance. Through diverse channels—including training courses, internal announcements, and management advocacy—we continuously strengthen employees' understanding and practical application of anti-corruption, anti-fraud, and legal compliance requirements, integrating ethical principles into daily operations and decision-making processes.

In 2025, there were zero incidents of dismissals, disciplinary actions, or contract terminations due to corruption or major violations of business ethics. This reflects the solid management foundation and operational effectiveness of the Company's internal control systems and its promotion of an ethical corporate culture.

1.7.2 Whistleblowing System and Protection

To prevent fraud and illegal activities while strengthening stakeholder trust, Greatek Electronics has established a comprehensive whistleblowing and grievance mechanism. Dedicated reporting channels, including a specialized whistleblowing email and a physical mailing address, are publicly disclosed on the corporate website. These channels allow employees, suppliers, and other stakeholders to report any incidents that may violate business ethics, laws, or internal regulations. Informants are encouraged to provide details such as the personnel involved, description of the incident, and the time and location of the occurrence to facilitate investigation and factual clarification by the responsible departments.

All reports are handled by the Administration Division, which serves as the dedicated unit for reception and investigation. When necessary, the division may collaborate with the Internal Audit Office and relevant departments for factual review. Major cases or those involving senior management are reported to the President and the Board of Directors, serving as a critical basis for subsequent handling and the optimization of internal controls.

The Company solemnly commits to strict confidentiality regarding the informant's identity and the content of the report. Any form of retaliation or adverse treatment is strictly prohibited. If an investigation confirms a violation, disciplinary actions will be taken in accordance with the Company's rewards and punishments regulations; severe cases will be referred to judicial and relevant authorities.

In 2025, the Company received zero substantive reports regarding employee misconduct, and no significant illegal incidents were verified.

Whistleblowing and Grievance Process :

Reporting Channels	• Internal and external stakeholders can report illegal or unethical behavior via telephone, fax, letter, email, verbal statement, or other viable means.
Information Provided	• The informant should provide details including the name of the individual involved, the reason for the report, and the time and location of the incident to the dedicated unit.
Reception Level	• The Administration Division serves as the dedicated unit responsible for receiving all reports, regardless of the target of the allegation.
Investigation & Protection	• The Administration Division collects and verifies facts, then reports to the President. • The accused is given an opportunity to appeal / explain after the audit is completed. • Informants are guaranteed protection against unfair retaliation or adverse treatment. • Cases are logged and tracked by the Administration Division for departmental review. • Results are reported to the Board of Directors, and relevant internal controls are revised by responsible departments. • The Administration Division notifies the informant of the outcome to close the case.
Disciplinary Action	• Violators will be disciplined according to company regulations, with dismissal or termination for severe cases. • Illegal acts will be referred to judicial / prosecutorial authorities or anti-corruption agencies if public officials are involved.

Whistleblowing and Grievance Channels :
The Administration Division : ned@greatek.com.tw, The Internal Audit Office : a001@greatek.com.tw



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1.7.3 Regulatory Compliance and Internal Control

Greatek lists "full compliance with laws and regulations" as one of its fundamental corporate policies. The Company continuously strengthens the compliance awareness and execution capabilities of all units through regulatory inventory, the establishment of internal systems, and education and training. In accordance with regulations, the Company has established an Internal Audit Office, which reports directly to the Board of Directors. The Office is responsible for inspecting and evaluating whether the design and execution of the internal control system are effective. It formulates annual audit plans based on risk assessment results, which are executed upon approval by the Board of Directors, with rolling adjustments and additional special audits conducted as necessary.

Audit reports and follow-up on improvement progress are submitted to the Board of Directors and Independent Directors, serving as a vital basis for supervising internal control and risk management. The Company issues an "Internal Control System Statement" annually. All directors have confirmed that the design and implementation of the internal control system in 2025 were effective, providing reasonable assurance regarding the achievement of operational effectiveness and efficiency goals, the reliability, timeliness, and transparency of reporting, and compliance with relevant regulations and laws.

In 2025, there were no major violations in the dimensions of environmental protection, occupational health and safety, or labor human rights. Existing deficiencies have been rectified, and measures are in place to prevent recurrence.



1.7.4 Tax Governance

In terms of tax governance, Greatek Electronics complies with the tax laws and regulations of the countries and regions where its operating sites are located. We adhere to the principles of genuine transactions and substance-over-form taxation, avoiding improper tax planning or tax avoidance behaviors that could affect the interests of stakeholders. Furthermore, we are committed to maintaining the transparency and accuracy of tax information disclosure. The Finance Department is responsible for establishing and implementing tax management processes, which include regularly reviewing changes in tax laws, assessing potential impacts, and making necessary operational adjustments. Key tax information is disclosed in the annual consolidated financial statements and relevant public disclosure documents.

In the future, the Company will continue to strengthen the governance framework and internal control mechanisms for business ethics and regulatory compliance. Based on international standards and stakeholder expectations, we will review our practical approaches and performance in anti-corruption management, whistleblowing systems, and tax governance to mitigate compliance risks and support stable, responsible, and sustainable growth.



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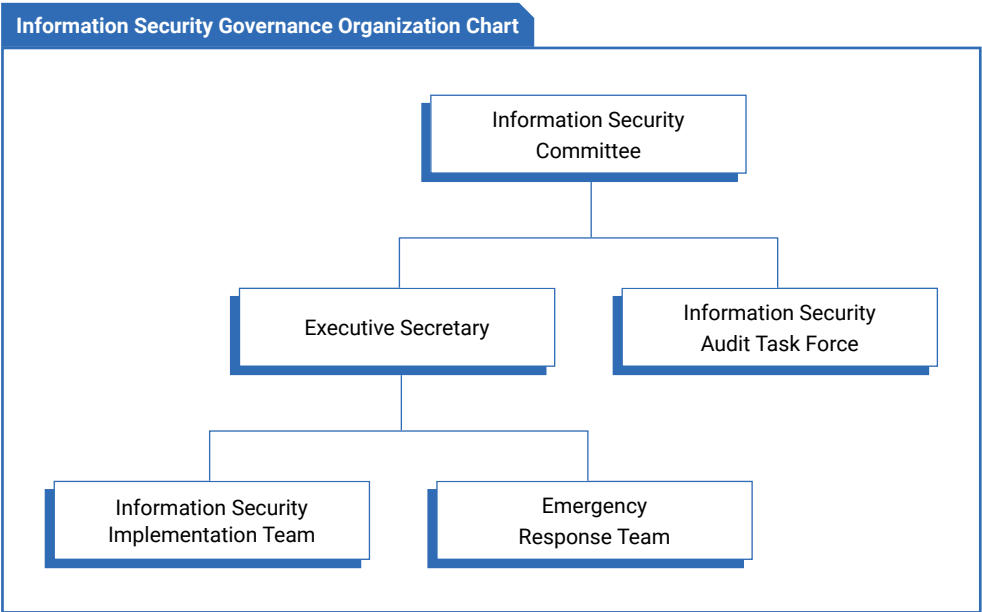
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1.8 Information Security and Intellectual Property

1.8.1 Information Security Governance Framework

Greatek attaches great importance to the protection of information assets and intellectual property. Based on the Company's established information security management framework, we have established an Information Security Committee and an Information Security Promotion Task Force. These entities are responsible for the overall planning, implementation, and review of relevant management measures to ensure the confidentiality, integrity, and availability of corporate operational information.

Under the Information Security Committee, two specialized units have been formed : Information Security Implementation Team and the Emergency Response Team. These units are responsible for daily information security operations, anomaly monitoring, and incident reporting and response. Furthermore, the Internal Audit Office incorporates information security audits into the annual audit plan and reports the execution status to the Board of Directors on a regular basis to strengthen the Company's overall information security governance.



1.8.2 Information Security Management Measures

In terms of systemic measures, Greatek has established comprehensive management mechanisms for information equipment security, network security, access control, and business continuity for critical systems. To mitigate the risk of operational disruptions and security incidents, the following measures have been implemented : Strict physical and logical access controls for critical servers 、Endpoint Protection and Malware Detection 、External Firewalls and Intrusion Detection Systems （IDS） 、Internal Network Threat Detection 、Off-site Backup and Recovery.

To enhance security capabilities, the Company regularly conducts information security education and training, as well as awareness campaigns. These initiatives strengthen employees' understanding of cybersecurity threats and their personal responsibilities regarding information security. Furthermore, through both internal and external audit mechanisms, Greatek continuously reviews the effectiveness of its information security control measures to ensure that all relevant policies are rigorously implemented.

1.8.3 ISO 27001 Implementation and Certification

To further align with international standards and enhance the maturity of our information security management, Greatek completed the implementation of the ISO / IEC 27001 Information Security Management System （ISMS） in 2025 and has successfully obtained certification.

By establishing a management framework and control measures that comply with ISO 27001 requirements—including risk assessment and treatment, asset inventory and classification, access and identity management, and business continuity and incident reporting mechanisms—the Company has strengthened its systematic management capabilities for information assets and intellectual property. Moving forward, Greatek will continue to refine these practices based on actual operational conditions to further bolster overall cybersecurity resilience.



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1.8.4 Intellectual Property and Information Security Management

Greatek respects and values intellectual property (IP) rights. All confidential information pertaining to the technology, operations, and finances of both the Company and its customers is protected in accordance with relevant laws, contractual agreements, and internal management regulations. The Company explicitly prohibits employees from the unauthorized use, disclosure, disposal, or infringement of any intellectual property. Protective measures, including Non-Disclosure Agreements (NDAs), access controls, and document encryption, are implemented to safeguard trade secrets and patented technologies.

Furthermore, when engaging in technical cooperation or data exchange with customers, suppliers, and partners, Greatek signs NDAs that clearly define the scope of information use as well as the rights and obligations of each party. This ensures that the technology and data of both sides receive reciprocal protection, effectively mitigating legal and reputational risks arising from improper disclosure or intellectual property infringement.

1.8.5 Information Security Management and Continuous Enhancement Measures
Key Performance Indicators :

Key Performance Indicators



Information Security Training Participation Rate (Includes general employees and personnel in key positions) .



Availability Rate of Critical Operational and Information Systems.



Completion Rate of Internal / External Information Security Audits and Deficiency Rectification.



Number of Leakage Incidents (Target is zero for customer information, personal data, and trade secrets) .

Management Implementation Status

- The Information Security Committee coordinates the implementation of information security management plans across all units. It executes measures such as equipment security, access permissions, and anomaly monitoring based on annual goals to ensure the stable operation of critical systems.
- The Company continuously monitors the access and use of customer and confidential data, utilizing internal and external audit mechanisms for review and revision. The implementation status for 2025 is as follows :

- | Number of Data Leakage Incidents : 0
- | Percentage of Data Leakage Involving Personal Data : 0%
- | Number of Customers Affected by Data Leakage : 0

Continuous Enhancement Measures

- 
 - Continue to strengthen the information security management framework based on the ISO 27001 ISMS standard.
- 
 - Regularly conduct information asset inventory and risk assessments. Based on the risk results, priority will be given to reinforcing critical control measures to ensure ongoing compliance with domestic and international regulations and industry standards.
- 
 - Continuously enhance the information security awareness and professional capabilities of all employees. We aim to increase the participation rate and training hours of education, training, and drills year by year. We also conduct rolling reviews and adjustments of management indicators related to information security and intellectual property to demonstrate Greatek's long-term commitment to information security maintenance and continuous improvement.



CHAPTER 02
**Climate Action & Green
Manufacturing**

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This chapter outlines the Company's management approaches and performance outcomes in dimensions including Climate-Related Financial Disclosures, energy management and low-carbon production, process and equipment efficiency, water resources and waste circular economy, and biodiversity and nature co-prosperity. The sections follow a sequential flow, starting from climate governance and risk management under the TCFD / IFRS S2 framework, moving through carbon reduction initiatives in energy and manufacturing processes, and concluding with water, waste, and natural capital management. Together, these elements form the Company's integrated strategy for Climate Action and Green Manufacturing.

2.1 Climate-Related Financial Disclosures

This section follows the four core pillars recommended by the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board (FSB) —namely Governance, Strategy, Risk Management, and Metrics and Targets. It describes the Company's management approaches to climate-related risks and opportunities, along with key financial-related information, while also referencing the disclosure requirements of IFRS S2.

2.1.1 Climate Governance and Management Framework

Company has established management mechanisms for climate-related risks and opportunities in accordance with TCFD and IFRS S2, integrating climate issues into the oversight scope of the Board of Directors and the Sustainable Development Committee. Senior management is responsible for the execution and review of relevant strategies and action plans.

The Company operates based on the four TCFD pillars :

- Governance : Defining clear roles and responsibilities for the Board of Directors and the Sustainable Development Committee.
- Strategy : Assessing the impacts of material climate-related risks and opportunities on operations and finances.
- Risk Management : Integrating climate risks into the overall enterprise risk management process.
- Metrics and Targets : Tracking management performance through Greenhouse Gas (GHG) inventories and carbon reduction indicators.

The structure is illustrated in the "TCFD Climate-Related Financial Disclosures Chart" on this page.

GOVERNANCE



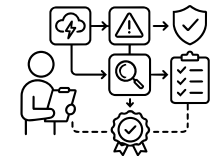
- The Sustainable Development Committee is chaired by the President.
- Regularly review the assessment results of climate-related risks and opportunities.

STRATEGY



- Assess the impacts of material risks and opportunities on corporate operations and finances.
- Develop low-carbon process technologies, enhance energy efficiency, and adopt renewable energy.

RISK MANAGEMENT



- Integrate climate risks into the overall Enterprise Risk Management (ERM) framework.
- Regularly conduct climate risk identification, assessment, and mitigation planning.
- Combine with ISO 14064 Greenhouse Gas inventory and third-party verification.

METRICS AND TARGETS



- Identify carbon emission hotspots by reviewing various potential emission sources based on the materiality principle in accordance with ISO 14064.
- Formulate management metrics and targets for climate risks and opportunities, and regularly review progress and implementation effectiveness.

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2.1.2 Climate Risk and Opportunity Identification Process

Referencing international frameworks such as the United Nations SDGs, TCFD, SASB, and IFRS S2, the Company combines the characteristics of the semiconductor packaging and testing industry with its own operational scenarios to systematically inventory climate-related transition risks (e.g., carbon fees, regulatory and market changes) , physical risks (e.g., water resource or power supply risks caused by extreme weather) , and climate opportunities (e.g., demand for low-carbon products and green processes) .

Through cross-departmental task forces and internal expert evaluations, the Company conducts qualitative and quantitative assessments of the likelihood, scope of impact, and degree of financial impact for each risk and opportunity. These findings are integrated with existing enterprise risk management and operational planning mechanisms, serving as the basis for setting management priorities and subsequent action plans.

2.1.3 Financial Impact Scenarios and Quantitative Assessment

Regarding transition risks, the Company assumes the imposition of carbon fees at NT\$300 per metric ton of CO2e starting in 2026, in accordance with government policies. Using the 2025 Scope 1 and Scope 2 greenhouse gas emissions as the basis for calculation, the results indicate an annual increase in operating costs of approximately NT\$17.87 million. This demonstrates that if the Company fails to continuously improve process energy efficiency, introduce low-carbon energy, and strengthen energy-saving management, carbon costs may erode profitability and price competitiveness.

Regarding physical risks, based on the 2025 water expenditure of approximately NT\$16.30 million, the Company assumes a scenario where drought leads to a 10% increase in water rates. Under this scenario, the estimated annual cost increase would be approximately NT\$1.63 million. This highlights the importance of improving water-use efficiency, increasing the proportion of reclaimed and recycled water, and strengthening water supply backup solutions to maintain business continuity and financial resilience.

2.1.4 Climate Opportunities and Green Revenue Management

As international brands and semiconductor customers increase their requirements for low-carbon packaging and green processes, the Company believes that low-carbon products and energy-efficient processes will become significant growth opportunities. These are expected to support revenue growth, gross margins, and brand value over the medium to long term. Currently, the Company has invested in low-carbon process improvements and equipment energy-saving projects, providing low-carbon packaging solutions in response to customer needs.

However, as product lines have not yet established a complete financial classification based on low-carbon or green attributes, the Company is currently refraining from disclosing specific green revenue amounts or percentages to avoid overestimation or double-counting. Instead, we have provided a clear explanation of the reasons for non-quantification and outlined future directions for improvement. This approach aligns with the spirit of IFRS S2 and TCFD, which allows for qualitative disclosure during the transitional period.



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2.1.5 Summary of Financial Impacts and Management Responses to Climate-Related Risks and Opportunities

To integrate the aforementioned quantitative climate risk assessments with climate opportunity management, Greatek has consolidated the scenario assumptions, potential financial impacts, and management response directions for major climate transition risks, physical risks, and climate opportunities. These findings are summarized in "Table 2-1 : Summary of Financial Impacts and Management Responses to Climate-Related Risks and Opportunities," which serves as a critical reference for adjusting operational strategies and investment decisions.

Table 2-1 : Summary of Financial Impacts and Management Responses to Climate-Related Risks and Opportunities					
Category	Item	Scenario Assumptions	Potential Financial Impact (NTD / Year)	Primary Financial Impact	Management Response Directions
Transition Risk	Carbon Fee Costs	Assumes carbon fees start in 2026 at NT\$300/tCO2e, with electricity consumption remaining at 2025 levels.	Approx. NT\$17.87 million (Cost Increase)	Operating Costs, Operational Cash Flow	Improve process and equipment energy efficiency; evaluate the introduction of renewable energy and internal carbon pricing; integrate carbon costs into investment and expansion decisions.
Physical Risk	Water Resource Costs	Based on 2025 total water expenditure of NT\$16.3 million, assumes a 10% increase in water rates due to drought.	Approx. NT\$1.63 million (Cost Increase)	Operating Costs, Operational Cash Flow	Strengthen water conservation and reclaimed water utilization; optimize process water-use efficiency; establish backup water supply and dispatch plans for drought scenarios.
Climate Opportunity	Revenue from Low-Carbon Products and Green Processes	Increasing customer demand for low-carbon packaging and processes; independent green revenue classification not yet established.	Not currently quantified (Qualitative Disclosure)	Revenue, Gross Margin, Brand and Customer Relationships	Develop low-carbon processes and product portfolios; collaborate with customers on low-carbon labeling and certification; establish green revenue identification and tracking mechanisms for future quantitative disclosure.
Note : The above scenarios are sensitivity analysis examples based on 2025 actual operational data. The assumptions (e.g., carbon price, water rate increase) are intended solely to illustrate potential financial impacts of climate risks. Actual amounts will vary based on future policy changes and market conditions.					



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2.2 Energy and GHG Management

2.2.1 Management Policy and Organizational Structure

Greatek has established environmental and energy management policies centered on "Climate Action and Green Manufacturing." These policies cover issues such as energy and GHG emissions, water resources, waste, and pollution prevention. Integrated with management systems such as ISO 14001 and ISO 14064, these policies serve as the foundation for promoting energy conservation, carbon reduction, and high resource productivity. Through sustainability reports and communication on material topics, the Board of Directors regularly reviews the implementation results of climate and environmental goals to ensure policy alignment with the Company's long-term operational strategies.

Under our governance framework, the Board of Directors authorizes the Sustainable Development Committee to coordinate climate change and environmental management issues. Based on the TCFD and IFRS S2 frameworks, the results of climate risk and opportunity assessments, emission targets, and energy / resource efficiency programs are integrated into annual operational and capital expenditure (CAPEX) planning. Task forces composed of relevant units operate under the Committee, inviting departments such as Facilities, Quality Assurance, and Procurement to participate as needed. These groups are responsible for formulating and promoting initiatives across plants, including energy-saving plans, renewable energy adoption, water conservation and recycling, and waste reduction and resource circulation. Continuous improvement is ensured through metrics management and internal / external auditing mechanisms.

Each plant follows the Company's unified policies and management systems to establish operational processes for GHG inventory, energy monitoring, water-use efficiency and recycling, and waste sorting and circular utilization. Dedicated units consolidate KPIs and audit results, reporting regularly to the Sustainable Development Committee and senior management. These reports serve as the basis for adjusting medium- to long-term carbon reduction targets and environmental investment plans.

2.2.2 Key Environmental and Energy Performance Indicators

The Company's primary environmental and energy management KPIs include : energy consumption, Scope 1 and Scope 2 GHG emissions and emission intensities, annual energy savings, renewable energy usage, water recovery volume and recovery rate, wastewater discharge, and Volatile Organic Compound (VOC) emission intensity. These metrics are managed and reviewed based on actual performance from 2023 to 2025, as shown in Table 2-2. Key explanations regarding performance changes in 2025 compared to 2024 are as follows :

- Energy Consumption : Total electricity consumption in 2025 increased by approximately 14.12 million kWh compared to 2024, primarily due to increases in capacity and capacity utilization rates. However, the electricity intensity per unit of product decreased by 489 kWh per 10,000 O / P, indicating continuous improvement in equipment and process efficiency.
- GHG Emissions : Combined Scope 1 and Scope 2 emissions in 2025 increased by approximately 776 tCO2e compared to 2024. This overall change is consistent with the growth trend in electricity consumption. Moving forward, the Company will utilize energy-saving and renewable energy projects to mitigate the growth of emissions.
- Renewable Energy Usage : Reached 4.24% in 2025.
- Water Resources : Water efficiency continues to improve through process optimization and recovery systems. The recovered water volume in 2025 increased by 78,183 tons compared to 2024. The recovery rate has remained around 31% over the past three years, demonstrating that despite fluctuations in capacity and total water consumption, the Company consistently exceeds its internal management target which is set as 30%.
- VOC Emissions : In 2025, VOC emission intensity was 0.00083 kg / layer, which is superior to the Company's management target of 0.00164 kg / layer or less, successfully achieving the goal.

Table 2-2 : Key Environmental and Energy Performance Indicators (2023-2025)

KPI Item		2023	2024	2025
Energy & Climate	Total Electricity Consumption (kWh)	200,997,880	219,037,080	233,157,423
	Energy Intensity (kWh / Revenue)	14,817	14,401	13,912
	Renewable Energy Share (%)	0.59	0.86	4.24
	GHG Emissions (tCO2e)	101,181.3994	108,763.4164	109,539.3796
Water Resources	Total Water Withdrawal (ton)	1,045,388	1,127,116	1,301,572
	Process Water Recovery Rate (%)	31.72	31.84	31.72
	Total Recovered Water (ton)	485,716	526,423	604,606
Waste	Total Waste Weight (ton)	1,745.11	1,875.15	2,222.23
	Hazardous Waste Ratio (%)	17.78	22.21	26.73
Air Pollution	VOCs (kg / layer)	0.00145	0.00094	0.00083

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2.2.3 GHG Inventory Boundary and Methodology

The organizational boundary for the Company’s GHG inventory encompasses the main operational sites in Zhunan and Toufen, including Plant I, Plant II, WT Plant, Plant III, and Plant V. The inventory categories currently cover Scope 1, Scope 2, and Scope 3.

In accordance with the emission factors published by the IPCC and domestic regulatory authorities, the Company inventories Scope 1 (direct emissions) , Scope 2 (energy indirect emissions) , and Scope 3 emissions. The results are presented in metric tons of carbon dioxide equivalent (tCO2e) , including annual emission volumes and emission intensity (emissions per NT\$ million in revenue) . For detailed findings, please refer to Table 2-3 : GHG Inventory Results.

Table 2-3 : GHG Inventory Results	
Item	2025
Scope 1 (tCO2e)	1,562.2526
Scope 2 (tCO2e)	107,977.1270
Sum of Scope 1 and Scope 2 (tCO2e)	109,539.3796
Scope 3 (Material Disclosure) (tCO2e)	32,396.6026



2.2.4 Current Status of Energy Consumption and GHG Emissions

Greatek’s primary energy source is purchased electricity. Over the past three years (2023–2025) , electricity consumption increased from 200,997,880 kWh to 233,157,423 kWh, primarily driven by capacity expansion and higher capacity utilization rates. GHG emissions are dominated by Scope 2 emissions; during the same period, the combined Scope 1 and Scope 2 emissions rose from 101,181.40 tCO2e to 109,539.3796 tCO2e, a trend consistent with the growth in operational scale.

Although total emissions increased alongside revenue growth, emission intensity decreased from 7.4590 tCO2e per NT\$ million in revenue in 2023 to 6.5358 tCO2e in 2025. This decline demonstrates that through process optimization, equipment upgrades, and energy-saving projects in HVAC and lighting, the Company is steadily enhancing energy efficiency and reducing energy consumption and emissions per unit of output value. Greatek further links GHG inventory results with the analysis of climate-related risks and opportunities, utilizing this data as a critical foundation for planning its Net-Zero roadmap and subsequent investments in energy conservation and renewable energy.

Table 2-4 : Overview of GHG Emissions and Emission Intensity (2023–2025)			
Item	2023	2024	2025
Scope 1 Emissions (tCO2e)	1,687.4488	1,212.6688	1,562.2526
Scope 2 Emissions (tCO2e)	99,493.9506	107,550.7476	107,977.1270
Total Scope 1 & 2 (tCO2e)	101,181.3994	108,763.4164	109,539.3796
Emission Intensity (tCO2e/NT\$M Revenue)	7.4590	7.1526	6.5358
Description	Established climate-related risk and opportunity analysis; designated climate change as a material topic. Progressing from GHG inventory toward Net-Zero roadmap planning. Emphasized "reducing energy use in processes, decreasing carbon emissions, and enhancing resource efficiency" as part of environmental risk management.	Energy-saving and management measures began to yield results. Despite significant pressure on total volume control due to increased capacity and order growth, efficiency improvements led to a decrease in emission intensity.	Continuously implemented energy-saving projects (equipment replacement, process optimization, HVAC, and lighting improvements) to reduce electricity consumption and emissions per unit of output value.



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2.2.5 Renewable Energy and Mid-to-Long-Term Carbon Reduction Targets

Using the 2025 Scope 1 and Scope 2 emissions of 109,539 tCO₂e as the base year, Greatek has established short-, medium-, and long-term carbon reduction targets : A 1.5% reduction by 2028 and a 10% reduction by 2030 compared to the base year, with the ultimate goal of achieving Net-Zero emissions by 2050. The Company tracks progress through annual GHG inventories and scenario analyses, integrating these results into operational and CAPEX decision-making.

On the implementation level, in addition to ongoing equipment upgrades, process optimization, and HVAC / lighting energy-saving projects, Greatek has actively introduced green power and self-built renewable energy facilities :

- In 2025, facility-level energy savings reached 1,831,592 kWh, reducing emissions by approximately 868.17 metric tons of CO₂e.
- Procured approximately 7.85 million kWh of green electricity.
- Generated approximately 2,479,694 kWh from self-built solar photovoltaic (PV) facilities for self-consumption.

The Company’s goal is to increase self-generated electricity consumption by 30.8% in 2025 compared to 2024, raising the share of self-consumption to 1% of total electricity use. This ensures a steady increase in the proportion of green power and a reduction in Scope 2 emissions. In the medium to long term, the Company has set staged carbon reduction targets based on the 2025 inventory, with renewable energy targets benchmarked against the previous year (as shown in Table 2-5) . We integrate energy efficiency and renewable energy adoption into equipment investment and CAPEX assessments, balancing carbon reduction benefits, payback periods, operational stability, and long-term cost-effectiveness to shape a decarbonization path aligned with global Net-Zero trends.

Table 2-5 : Staged Targets for GHG Reduction and Renewable Energy

Category	Base Year & Scope	Stage	Target Year	Reduction / Renewable Energy Target	Target Emissions (tCO ₂ e)
GHG : Scope 1+2	2025 : 109,539 tCO ₂ e	Short-term	2028	1.5% reduction from base year emissions	107,896
GHG : Scope 1+2	2025 : 109,539 tCO ₂ e	Mid-term	2030	10% reduction from base year emissions	98,585
GHG : Scope 3	2025 : 32,396 tCO ₂ e	Mid-term	2030	1.5% reduction from base year emissions	31,911
Renewable Energy	2024 as base year	Short-term	2025	Increase self-generated electricity by around 30.8% compared to 2024; achieve 1% of total electricity consumption from self-generation.	—



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2.2.6 Renewable Energy Certificate Management and Improvement Mechanism

To ensure the traceability of green power usage and its carbon reduction benefits, Greatek has established a management mechanism for Renewable Energy Certificate (REC) applications.

1. Application Process and Path Adjustment

During the application process for Power Purchase Agreement (PPA) -based RECs, certain supporting documents and contract terms did not fully align with the formal requirements of the certifying authority, leading to the initial rejection of the application. This issue was related to administrative procedures and documentary interpretation and does not negate the Company’s actual use of or payment for renewable energy. Greatek has completed the rectification based on the feedback received and reviewed internal application and document control processes to ensure future compliance. RECs remain a core part of our energy management and decarbonization strategy.

Given the administrative and documentary discrepancies encountered, we have adjusted our implementation path : In the short-term, we mainly prioritize in perfecting REC documentation and application workflows, ensuring contract terms and electricity attribution data meet all certification requirements to mitigate procedural risks. In the mid-term, we continued evaluating renewable energy procurement methods and usage ratios based on operational needs and the regulatory environment, balancing power stability and cost-effectiveness alongside existing energy-saving projects.

2. Document Management and Risk Control Improvement Mechanisms

In response to the improvement needs identified during the REC application process, the Company has pinpointed the following key focus areas :



Document Consistency

Ensuring full alignment between contracts and supporting documents to eliminate inconsistencies in clauses or electricity attribution descriptions.



Application Workflow

Adjusting data consolidation timelines across departments to enhance coordination and the timeliness of application tasks.



Internal Review

Establishing an institutionalized pre-application check mechanism to strengthen the verification of document completeness and regulatory compliance.



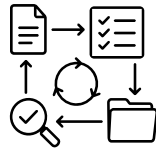
Risk Management

Incorporating the risk of "administrative rejection" into the internal risk management framework for systematic tracking and continuous improvement.

To address the aforementioned priorities, the Company has initiated the following mechanisms :



Centralized Management : Designated relevant units to be responsible for integrating and managing REC application documents, ensuring a single point of contact and absolute document consistency.



Process Optimization : Integrated application workflows and document integrity into internal management and review systems, conducting regular audits to optimize operational processes.



Sustainability Oversight : Categorized application progress and improvement status as high-priority tracking items under energy management and sustainability governance, reviewed periodically in management meetings.



Disclosure Integrity : Ensuring that future external disclosures are fully consistent with actual certification results to maintain the reliability and credibility of the Company’s information disclosure.

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2.3 Water Resources and Circular Economy

2.3.1 Water Resource Management System and Indicators

Department coordinates water inventory, water-saving initiatives, and the maintenance of recycling systems across all plants. It regularly consolidates water consumption and wastewater data to serve as the foundation for risk assessment and management decision-making. To systematically track performance, the Company integrates indicators such as total water withdrawal, total wastewater discharge, process water recovery volume, recovery rate, and water intensity per unit of output value into its annual water management targets. This allows for systematic control over the efficiency and management effectiveness of the entire "Withdrawal–Usage–Discharge" lifecycle. Furthermore, progress is reviewed through cross-departmental meetings to provide a reference for adjusting future management strategies and investment plans.



2.3.2 Water Resource Management Performance and Future Improvements

The Company has consolidated its water and wastewater management results for 2023–2025, covering total water withdrawal, total wastewater discharge, and recycling indicators. The overall performance is detailed in "Table 2-6 : Water Resource Management Results," illustrating the trends of key metrics such as total water consumption, process water recovery volume and rate, wastewater discharge, and water intensity per unit of output value.

In recent years, despite continuous capacity growth, the Company has consistently increased process water recovery volumes and maintained a recovery rate above 30% through process optimization and enhancements in recycling system operations. These efforts have effectively curbed the growth rate of water consumption and wastewater discharge. Moving forward, the Company will focus on further increasing recovery rates, reducing water intensity per unit of output value, and strengthening water-saving management across all plants.

Table 2-6 : Water Resource Management Results

Item	2023	2024	2025
Total Water Withdrawal (ton)	1,045,388	1,127,116	1,301,572
Wastewater Discharge (ton)	703,807	794,700	942,983
Recycled Water Consumption (ton)	485,716	526,423	604,606
Water Recycling Rate (%)	31.72	31.84	31.72
Water Intensity per Unit Output (Liters / IC)	0.115	0.143	0.147



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2.3.3 Process Water Recovery and Reclaimed Water Application

Given the electronics industry’s high dependence on a stable supply of process water, Greatek regards process water recovery and the introduction of reclaimed water as critical management measures to reduce water withdrawal and consumption. Currently, the Company primarily adopts a "discharge after treatment to standards" model while continuously conducting inventories of water volume and quality characteristics across various process stages. This allows us to identify potential water-use points for recovery and reuse, serving as the planning foundation for future technical integration and equipment investment. When evaluating implementation plans, the Company comprehensively considers process water quality requirements, technical feasibility, operational stability, water risk mitigation benefits, and cost-effectiveness. Following a principle of prudence, we promote process adjustments and equipment upgrades in stages to gradually increase the proportion of recovered and reclaimed water. Evaluation and implementation results are integrated into our water and risk management mechanisms. We perform rolling reviews of improvement priorities and timelines based on the actual water demands of each site and external supply conditions. Provided that conditions are mature and feasible, Greatek will continue to drive improvements in water recovery and reclaimed water applications to enhance water-use efficiency and mitigate water-related risks, while simultaneously ensuring process stability and product quality.



2.3.4 Water Management, Risk, and Improvement Matrix

To enhance the transparency of water resource management and risk control, Greatek has developed a "Water Management, Risk, and Improvement Matrix." This matrix outlines the correlations between current water usage, risk identification and assessment, management practices, and improvement directions, serving as a roadmap for resource allocation and the prioritization of management actions. The Company identifies water withdrawal and discharge as critical environmental issues. Recognizing that climate change and regional shifts in water conditions may impact supply stability, manufacturing operations, and supply chain performance, we conduct periodic reviews based on the geographic location, usage patterns, and water sources of each site. Factors such as supply stability, extreme weather events, water restrictions, and policy changes are evaluated to identify actual and potential water-related impacts.

Assessment results are categorized based on the probability of occurrence and the degree of operational impact. These rankings are integrated into the Company’s overall enterprise risk management (ERM) framework and capital allocation decisions. This data is used to plan management measures such as backup water supplies, process adjustments, and capacity scheduling to ensure BCM and on-time delivery. Furthermore, Greatek continuously reviews the assessment methodology and scope, regularly updating the water risk inventory for each site to ensure that management practices reflect the latest shifts in operational scenarios and the external water environment.

Table 2-7 : Matrix of Water Management, Risks, and Improvements		
Aspect	Content	Management / Assessment Focus
Current Water Usage	Process water discharged in accordance with regulations after treatment	Regulatory compliance & operational stability
Risk Identification	Supply stability, extreme weather, and water restrictions	Impact on production and lead times
Risk Assessment	Probability×Impact level ranking	Integration into Enterprise Risk Management
Management Practices	Water inventory, process management, and efficiency improvement	Reducing water intensity per unit of output
Improvement Assessment	Feasibility assessment of water recovery and reclaimed water	Technology, cost, and stability
Tracking Mechanism	Periodic reviews and updates	Continuous improvement

Note : This table summarizes the current status of water usage, results of water-related risk assessments, and existing / planned management and improvement measures, serving as a reference for resource allocation and prioritization of management actions.



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2.4 Waste Management and Circular Economy

2.4.1 Waste Management Policies and Systems

Greatek recognizes that electronics manufacturing processes involve a diverse range of raw materials and by-products. As such, waste management is a critical environmental issue, directly linked to environmental impact, regulatory compliance, and operational risk control. We adopt life-cycle thinking in waste management—covering source reduction, sorting, removal, treatment, and final disposal—to minimize environmental footprint and enhance resource efficiency through institutionalized management and continuous improvement.

The Company integrates waste management into its environmental management system and internal operating procedures. We regularly conduct inventories of waste generation, sorting categories, removal methods, and treatment flows to ensure all activities comply with regulatory requirements and internal standards. Waste management data serves as the foundation for internal management and sustainability reporting, illustrating trends and performance in waste generation, treatment, and resource recovery.

Regarding life-cycle management and sorting, the Company has established mechanisms for sorting, removal, treatment, and final disposal based on waste characteristics and regulations, ensuring traceability and compliance of all waste flows. During the source management and sorting stage, we distinguish between general industrial waste and hazardous industrial waste, implementing segregation at the point of generation to reduce the ratio of mixed waste and enhance the feasibility of recycling and proper treatment.

During the removal and treatment stage, we contract qualified service providers in accordance with regulations. Based on the nature of the waste, appropriate methods such as incineration, recycling, or physical / chemical treatment are applied. All removal and disposal records are maintained as required to ensure transparency and mitigate environmental risks.



2.4.2 Waste Management Performance and Circular Economy Results

Greatek has established a waste management mechanism in accordance with the GRI 306 : Waste , distinguishing between "Waste diverted from disposal (Recycling / Recovery) " and "Waste directed to disposal (Incineration, Landfill, or other final disposal) ." Through waste removal plans and waste disposal manifests, the Company regularly reviews the ultimate disposal methods and treatment results of various waste categories to ensure compliance with regulatory and internal management requirements. This process serves as the foundation for adjusting future reduction and circular economy strategies.



In 2024, the total waste generated by the Company was 1,875.15 metric tons, consisting of 416.38 tons of hazardous waste and 984.27 tons of non-hazardous (general) waste. Of this, 474.50 tons were diverted from disposal (recovered / recycled) , resulting in a recovery rate of 25.30%. Following the adoption of GRI 306 in 2025, the annual total waste rose to 2,222.23 metric tons, including 593.94 tons of hazardous waste and 1,111.33 tons of non-hazardous waste. During this period, 516.97 tons were diverted from disposal, while 1,705.27 tons were directed to disposal, with an overall recovery rate of 23.26%.

Overall, while the total waste volume increased in 2025 alongside capacity growth, the absolute volume of recovered resources also improved, rising from approximately 475 tons to 517 tons. However, due to the expansion of the total waste baseline, the recovery rate slightly declined from 25.30% to 23.26%. Moving forward, the Company will continue to strengthen the valorization and reuse of items such as inorganic sludge, spent activated carbon, and waste lubricating oil. By reducing the proportion of final disposal methods like incineration and landfilling, we aim to steadily enhance our circular economy performance while monitoring shifts in the ratio of hazardous waste to guide future reduction and substitution strategies.



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Table 2-8 : Waste Management Performance Overview			
Waste Category	Treatment Method	2024	2025
Non-hazardous Industrial Waste (Metric Tons)	Chemical Treatment	2.38	2.72
	Incineration	320.05	298.96
	Physical Treatment	661.84	809.65
Hazardous Industrial Waste (Metric Tons)	Chemical Treatment	194.37	280.16
	Incineration	98.91	147.70
	Physical Treatment	7.16	13.86
	Solidification	89.81	116.87
	Stabilization	10.89	17.05
	Washing / Cleaning	15.24	18.30
Waste Recovery / Recovery Rate (%)		474.50/25.30%	516.96/23.26%
Total Waste Generated (Metric Tons)		1,875.15	2,222.23

2.4.3 Circular Economy Initiatives and Case Studies

In response to global trends in the circular economy and resource efficiency, Greatek centers its strategy on "Reduction, Reuse, and Valorization." We conduct comprehensive inventories of waste items with potential for reuse or recycling to gradually increase our recovery rates, thereby reducing reliance on virgin natural resources and final disposal methods such as incineration and landfilling.

In practice, the Company prioritizes high-volume items with significant reuse value—such as inorganic sludge, spent activated carbon, and waste lubricating oil. We actively seek qualified recycling and valorization channels to transition these materials from incineration or landfilling toward use as recycled raw materials or alternative fuels. This shift enhances resource efficiency and mitigates greenhouse gas emissions and environmental impacts.

Looking ahead, Greatek will continue to follow GRI 306 standards and domestic / international circular economy policies. We will review our waste classification and disposal structures, assessing the feasibility of recycling more process by-products and packaging waste. By collaborating with suppliers and waste treatment providers, we aim to establish a robust resource circulation chain, reducing environmental burdens while creating mid-to-long-term benefits in material costs and disposal expenses.



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2.5 Biodiversity and Nature Positivity

2.5.1 Management Commitments and Principles

Greatek deeply understands that biodiversity is the fundamental bedrock supporting human society and economic development. It is a core issue in corporate sustainable operations and natural capital management.

Accordingly, referencing the Convention on Biological Diversity (CBD), the Taskforce on Nature-related Financial Disclosures (TNFD), IFC Performance Standards (PS5-PS8), and relevant domestic guidelines, we have integrated biodiversity and natural resource conservation into our environmental and risk management frameworks. Our President has formally signed the Biodiversity Commitment. We pledge that the site selection for all existing and future new plants will prioritize "Modified Habitats," actively avoiding internationally or legally protected "Natural Habitats" and "Critical Habitats" to eliminate or minimize negative impacts on key ecosystems and species.

Greatek commits to the "No Deforestation" principle. We do not engage in development activities in primary forests, tropical rainforests, or other areas with High Conservation Value (HCV) or high carbon stocks. Furthermore, we do not procure raw materials linked to illegal deforestation or the destruction of critical habitats, taking concrete action to support the global Net-Zero transition and forest ecosystem conservation.

During any plant expansion or land acquisition, we commit to prioritizing fair voluntary transactions and making every effort to avoid "Involuntary Resettlement" to protect the residential and livelihood rights of local communities. Greatek respects the traditional territories and natural resource rights of Indigenous peoples, committing to the principle of Free, Prior, and Informed Consent (FPIC). We also value local historical heritage; should any remains of historical, cultural, or archaeological value be discovered during construction, we will proactively notify authorities and fully cooperate with protection measures to achieve sustainable co-prosperity.

Greatek Electronics Inc. Biodiversity Policy Statement

- Greatek upholds the principle of protecting biodiversity to avoid setting up factories or engaging operations adjacent to globally or nationally key biodiversity areas.
- Greatek is committed to recycling and reusing wastewater with the goal of protecting biodiversity. This not only helps decrease the consumption of natural water resources, but also effectively reduces the impact on the ecosystem, and ensures water quality and the health of aquatic life.
- Greatek conducts biodiversity due diligence prior to purchasing or establishing self-generated renewable electricity to mitigate the impact of climate change on biodiversity and ensure that the ecological impact due to the use of renewable power is minimized.
- Greatek echoes global green environmental protection, hazardous substances management, and devotes to environmental pollution prevention and continual improvement to meet the customer requirements as well as national laws and regulations.
- Greatek actuates waste classification to classify waste into recyclable, hazardous and general waste, and implements waste reduction and resource recycling and reuse policies to reduce the impact on the environment.
- Greatek promotes green product management and sets the quality target of hazardous substance-free (HSF). The use of environmentally hazardous substances on products is strictly prohibited, and green materials are considered in the process design stage to ensure that the environmentally related substances of manufactured products comply with international laws, regulations and customer requirements, and reduce the impact of products on the environment.

President 

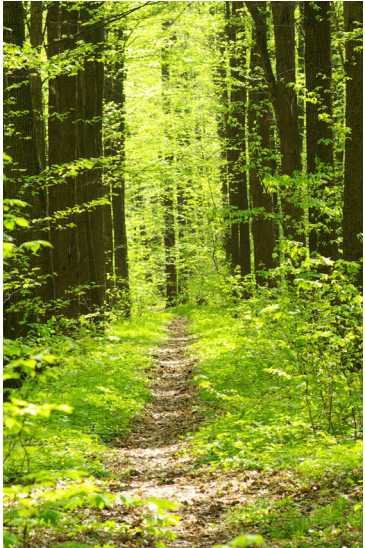
2.5.2 Ecological Risk Assessment of Operational Sites

To systematically manage the potential impacts of operational activities on biodiversity, Greatek utilizes the Biodiversity Risk Filter (BRF), integrated with the Integrated Biodiversity Assessment Tool (IBAT) and the UNEP-WCMC World Database on Protected Areas (WDPA). We perform spatial overlap and risk assessments for the regions where our operational sites are located, covering dimensions such as protected / conservation areas, Key Biodiversity Areas (KBA), other significant designated areas, ecosystem status, and species rarity.

The assessment results indicate that all current Greatek operational sites are situated within established industrial zones and urban built-up environments. There is no overlap with protected areas, KBAs, or other ecologically sensitive regions. Furthermore, metrics regarding ecosystem integrity and species distribution rarity are categorized as "Low Risk," indicating that current operational activities have a relatively limited direct impact on global and regional biodiversity.

Simultaneously, Greatek is inventorying local ecological issues of concern surrounding our operations (such as the water quality sensitivity of nearby water bodies or urban green space fragmentation). Although assessments show no known protected habitats or primary habitats for endangered species within our operational boundaries, we maintain a "Negative List" in our internal risk register, recording the status of "no overlap with protected areas / KBAs." These results are regularly updated based on the latest public data and the TNFD framework.

Regarding development and operational decision-making, Greatek pledges not to conduct new construction or expansion within national parks, nature reserves, primary forests, or other high-conservation-value areas identified by domestic or international authorities. For future site planning, ecological surveys and regulatory checks will be integrated into the pre-feasibility assessment stage, using tools like BRF and IBAT to ensure no habitat destruction or species interference occurs.



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2.5.3 Impact Mitigation Measures in Operations

In production and facility management, Greatek implements measures to mitigate natural environmental impacts across five key dimensions : Water, air, chemicals, noise & light pollution, and landscaping. Regarding water resources, we operate wastewater treatment systems in strict accordance with regulations and permit conditions. We periodically commission third-party testing of effluent quality to prevent adverse impacts on downstream water bodies and aquatic ecosystems. In terms of chemical and air pollution control, the Company has established a chemical management system, implemented GHS classification and SDS management, and utilizes facilities such as Regenerative Thermal Oxidizers (RTO) to treat VOC emissions, thereby reducing cumulative risks to the surrounding environment and organisms.

Simultaneously, the Company minimizes interference with local communities and local fauna through noise insulation for equipment, vibration control, and the optimized configuration of lighting. We continuously promote plant greening and habitat-friendly landscaping to enhance environmental quality and ecological connectivity. For existing plants, we mitigate indirect impacts on terrestrial and aquatic ecosystems by strictly controlling wastewater discharge, minimizing chemical leakage, improving VOC treatment efficiency, and reducing the spillover of noise and light pollution.

2.5.4 Harmonious Coexistence with Nature

The Company supports and encourages employees to participate in activities such as tree planting, habitat maintenance, mountain and river cleanups, and environmental education volunteering. These efforts expand the positive connection between the enterprise, the community, and the natural environment. Through internal and external communication and concrete actions, we have internalized the philosophy of "Respect Nature and Use Resources Wisely" as a core part of our corporate culture.

Looking forward, Greatek will continue to monitor international frameworks such as TNFD and domestic biodiversity policy developments. We will regularly review the potential impacts of our operational sites and upstream / downstream activities on natural capital. By integrating climate, water, and land-use issues, we aim to progressively strengthen the management and disclosure of biodiversity-related risks and opportunities, fulfilling our long-term commitment to harmonious coexistence with nature.



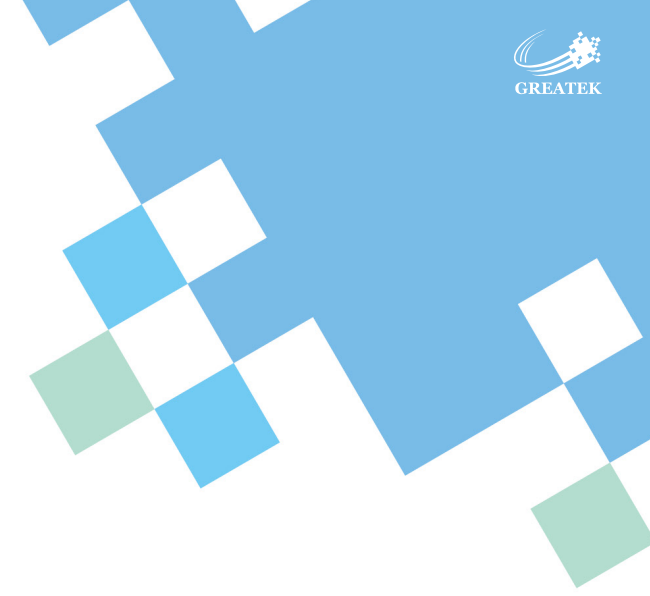


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CH3. Resilient Supply Chain and Human Rights

3.1 Responsible Supply Chain Management

3.1.1 Management Policies and Governance Framework

Greatek incorporates the spirit of OECD Due Diligence Guidance for responsible supply chains to construct a management process for human rights and environmental risks. This process spans stages including policy establishment, risk identification, risk mitigation, tracking, and information disclosure. At the policy level, the Company has established the Vendor / Subcontractor Management Instructions, Conflict-free Minerals Policy, and Ethics Policy. These are publicly available on our corporate website and through supplier communication channels, clearly articulating our commitments and requirements regarding labor human rights, health and safety, environmental protection, and business ethics. Regarding risk identification and response, Greatek monitors international trends, industry risk data, customer audit results, and media reports. These inputs, combined with our supplier audit findings, enable us to continuously track and manage high-risk suppliers.

The Company has integrated the RBA Code of Conduct into its corporate social responsibility and internal management systems. We reinforce employee awareness through annual training and conduct outreach to key suppliers and contractors, requiring them to sign compliance commitments as a mandatory prerequisite for inclusion in our Approved Vendor List (AVL) . During the new supplier onboarding stage, Greatek simultaneously evaluates their quality systems (e.g., ISO 9001 or IATF 16949) , hazardous substance management (e.g., IECQ QC 080000) , environmental and occupational health and safety management (e.g., ISO 14001, ISO 45001) , and compliance with RBA standards and Conflict-Free Mineral policies. This ensures that all products and services meet the sustainability requirements of both the Company and our customers.

3.1.2 Supplier Audit Mechanism

To implement a responsible supply chain, Greatek has established an audit and tiered management system. Starting with risk identification, we quantify supplier risks and integrate them into our annual audit plans. The Company evaluates supplier risk based on procurement volume and criticality, screening for high-risk and key suppliers to be prioritized for auditing.

Our auditing methodology adopts a three-stage approach : "Document Review + Online / On-site Inspection + Continuous Tracking." The audit scope covers quality, process management, and CSR. For key suppliers, audit results are converted into quantitative scores, serving as critical criteria for procurement decisions, improvement counseling, and the phase-out mechanism. Based on audit findings, Greatek requires non-compliant suppliers to submit Corrective and Preventive Action (CAPA) plans. These plans must clearly detail the identified deficiencies, improvement measures, implementation timelines, and responsible departments. Furthermore, relevant internal specialized units are assigned to track the progress of these improvements until full resolution is achieved.

If a supplier’s audit score falls below 80, the Company will schedule a re-audit to verify the status of improvements and mitigate overall supply chain risk. For suppliers involved in major violations—such as forced labor, child labor, concealment of severe occupational accidents, significant environmental pollution, or bribery—or those who fail to show improvement after repeated audits and counseling, Greatek will initiate phase-out or suspension protocols in accordance with internal procedures. These measures include immediate demands to cease violations, suspending the introduction of new projects, gradually reallocating orders to other compliant suppliers, and, when necessary, removal from the AVL.

Furthermore, the Company requires all suppliers with an annual procurement volume of NT\$10 million or more to sign the Integrity Agreement for Business Conduct. Should a supplier be confirmed to have committed a severe breach of these commitments, the Company will not only terminate the business relationship but also reserve the right to seek damages and legal recourse. This measure is taken to safeguard the rights and interests of the Company, our customers, and end consumers. The aforementioned audit results and risk classification findings serve as a fundamental basis for the Company’s Human Rights Due Diligence (HRDD) . For details regarding the identification of human rights risks and our corresponding response measures, please refer to Section 3.2, "Human Rights Due Diligence."

In 2025, a total of 18 suppliers were audited, representing 21% of the AVL. The audit results showed a 100% pass rate, with all participating suppliers achieving a score of 80 or above.



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CH3. Resilient Supply Chain and Human Rights

3.1.3 Conflict Minerals and Responsible Minerals Management

Greatek adheres to the requirements of the Responsible Minerals Initiative (RMI) and the RBA, establishing a "Conflict-Free Minerals Policy." Our management scope covers Tin, Tantalum, Tungsten, and Gold (3TG) , and has been extended to include Cobalt and Mica. Through the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) , we require suppliers to disclose mineral sources and trace them back to upstream smelters and refiners. We strictly prohibit the use of minerals from conflict-affected or high-risk areas (CAHRAs) and mandate that our suppliers cascade these requirements further up the supply chain to mitigate human rights risks such as armed conflict, child labor, and forced labor. The Company has integrated "Conflict Minerals and Responsible Minerals Management" into its sustainable supply chain governance framework. Procurement and supply chain units utilize supplier selection, periodic audits, and re-evaluation mechanisms to manage non-compliance. Suppliers failing to meet disclosure or management requirements are subject to targeted remediation, additional verification, re-evaluation, or termination of partnership to ensure supply chain compliance and resilience. For annual performance details, please refer to the following table 3-1 and 3-2.

Table 3-1 Key Management Points for Responsible Minerals in the Supply Chain

Management Dimension	Action / Strategy	Target Scope	Reference/Policy
 Prohibition of Conflict Minerals	Strictly avoid using or procuring minerals from conflict-affected or high-risk areas (CAHRAs) .	Suppliers and their upstream supply chains	Conflict-Free Minerals Policy
 Disclosure of Mineral Sources	Mandate disclosure of sources for 3TG, Cobalt, and Mica, ensuring traceability back to upstream smelters/refiners.	Primary raw material suppliers	CMRT/EMRT, RMI Framework
 Assessment and Re-evaluation	Integrate into supplier selection, annual audits, and re-assessments. Non-compliant suppliers must improve within a deadline or face termination.	Existing and new suppliers	VENDOR/ SUBCONTRACTOR MANAGEMENT INSTRUCTIONS

Table 3-2 Key Management Points and Annual Execution Status of Conflict and Responsible Minerals

Indicator Type	Management Highlights	2025 Execution Status
 Supplier Disclosure Rate	The disclosure rate of 3TG/ Cobalt/Mica sources by suppliers, integrated into annual supplier assessments.	All major key material suppliers have submitted valid declaration documents, meeting the targeted annual performance level.
 Training and Internal Capacity	Conduct regular internal and external training sessions to stay updated on international regulations and customer requirements.	Relevant training courses were conducted to enhance the awareness and practical operational capabilities of procurement and supply chain personnel regarding responsible mineral issues.
 High-Risk Supplier Ratio	Implement tiered management based on regional and mineral risks; initiate additional documentation or improvement requests for high-risk suppliers.	The ratio of high-risk suppliers was maintained within the designated control range, with no major violations or supply chain disruptions occurred.
 Supplier Audit and Counseling	Execute document reviews and on-site audits according to the annual plan, integrating RBA and responsible mineral management requirements.	Completed document reviews and selected on-site inspections for target suppliers. Improvement plans have been submitted for all identified deficiencies and are currently under tracking.

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3.2 Human Rights Due Diligence

The Company's HRDD operations are guided by the RBA Code of Conduct, the spirit of the Corporate Sustainability Due Diligence Directive (CSDDD), international human rights conventions, and relevant labor laws. Our framework encompasses human rights risk identification, prevention, and remediation mechanisms for both our employees and supply chain workers. Through a cyclical process of "Risk Identification, Mitigation, Monitoring, and Disclosure," specialized human rights units regularly inventory risks in areas such as working hour management, wage payments, anti-discrimination / harassment, and foreign labor management. Integrating the audit results and supply chain risk grading described in Section 3.1.2, we consolidate data on occupational accidents, working conditions, grievances, and child / forced labor to complete our human rights risk assessments and improvement plans.

On the supply chain front, the Company requires all suppliers to comply with labor and human rights standards, including the prohibition of child labor and forced labor. These requirements are integrated into our supplier audit mechanisms. Through supplier selection, auditing, and deficiency improvement tracking, we extend our human rights risk management to our business partners.

Greatek explicitly pledges zero tolerance for child labor and any form of forced or compulsory labor. This commitment is strictly implemented through internal regulations and our migrant worker management processes. During the reporting period, no incidents of child or forced labor were identified, and no related administrative penalties were recorded.

The Company values the harmonious development of labor-management relations and has established diversified communication and grievance channels, including Labor-Management Meetings, employee suggestion boxes, and dedicated email boxes. We conduct regular Labor-Management Meetings in accordance with regulations, where representatives from both sides coordinate on issues such as working conditions, benefit systems, and the workplace environment. We are committed to managing working hours, wages, leaves, and benefits in compliance with the Labor Standards Act and relevant regulations. Furthermore, we continuously strengthen compliance awareness across all departments through internal and external audits as well as educational training.

In previous years, the Company received administrative penalties from competent authorities due to individual labor condition issues, such as overtime hours and wage calculations. All identified deficiencies have been fully rectified in accordance with the regulatory requirements. In 2025, there were no new significant cases of administrative penalties imposed by authorities for violations of the Labor Standards Act. Furthermore, no labor disputes occurred that resulted in a material impact on operations. These results demonstrate the continuous refinement and improvement of our labor condition management.



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CH4. Talent Sustainability and Inclusive Workplace

4.1 Diversity, Equity, and Inclusion

Greatek is committed to creating a workplace environment characterized by Diversity, Equity, and Inclusion (DEI). We view a diverse workforce—comprising various genders, ages, nationalities, and backgrounds—as a fundamental cornerstone of the Company's long-term competitiveness. Through systematic analysis of employee demographics and turnover rates, complemented by anti-discrimination policies, family-friendly measures, and equal opportunity initiatives, we ensure that employees from all backgrounds receive fair treatment in recruitment, promotion, compensation, and career development. In 2025, the Company was honored with the "Quality Enterprise & Friendly Workplace" award by the Miaoli County Government, a testament to our ongoing efforts and achievements in fostering a supportive working environment. The Company regularly compiles employee structure data, including indicators such as gender, age, job grade, and nationality (including foreign employees). Furthermore, we disclose changes in turnover rates segmented by gender and age, serving as a critical basis for evaluating workplace stability and the effectiveness of our retention strategies.



4.1.1 Employee Structure and Diversity Composition

Greatek regularly reviews its employee structure, monitoring the distribution across age groups, genders, and job categories to serve as a foundation for diverse talent recruitment and strategic workforce planning. As of the end of 2025, the Company employed a total of 4,631 people, consisting of 2,007 males and 2,624 females. The slightly higher proportion of female employees (approx. 56.7%) reflects significant female participation across both production lines and professional roles. Regarding age structure, the majority (approx. 61.9%) falls within the 30–50 age group, which facilitates a healthy balance between institutional experience and organizational vitality.

A closer look at gender distribution across job hierarchies reveals that in 2025, there were 304 males in management positions and 1,703 in non-management roles. For females, there were 23 in management and 2,601 in non-management roles. While female employees are primarily concentrated in non-management and production-related positions, they still maintain a meaningful presence within the management structure.

Regarding the overall job structure, Technical / Production roles account for approximately 60.2%, followed by Engineering roles (26.4%), Management roles (7.1%), and Administrative roles (6.3%). This composition reflects the Company's core focus on technology and manufacturing, supported by a well-balanced allocation of R&D, management, and support personnel.

Greatek leverages diversified recruitment channels and internal job rotations to continuously enhance the representation of different genders and age groups across all job categories, striving to build a team that is both professionally skilled and inclusive.

Table 4-1 Employee Structure and Job Hierarchy (By Gender)

Year	Gender	Under 30	30–50	Over 50	Total	Management ^{Note}	Non-Management
2023	Male	629	1,166	87	1,882	265	1,617
	Female	548	1,472	232	2,252	20	2,232
2024	Male	603	1,192	104	1,899	273	1,626
	Female	624	1,511	258	2,393	19	2,374
2025	Male	614	1,276	117	2,007	304	1,703
	Female	742	1,590	292	2,624	23	2,601

Note : "Management" refers to personnel at the Supervisor level and above.



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4.1.2 Compensation Equity and Equal Pay

To implement the principle of equal pay for equal work, the Company regularly reviews the gender pay ratio across different job categories. These findings serve as a fundamental reference for salary adjustments and talent development systems. Remuneration is determined primarily by job content, position level, and individual performance. We strictly prohibit discrimination based on race, nationality, skin color, or gender in our compensation practices.

In 2025, the gender pay ratio (Female to Male) for Entry-level Personnel (Direct Labor) was 1 : 0.98, indicating nearly identical pay levels for frontline operators. For Indirect Personnel (Engineering and Administrative support), the ratio was 1 : 1.46, and for Management, it was 1 : 1.54. These disparities primarily stem from a higher concentration of male employees in senior technical and management roles with greater seniority and specialized expertise, rather than unequal pay for the same position level.

To address the aforementioned structural disparities, Greatek has integrated gender pay ratios into our DEI management indicators. Through talent reviews and enhanced promotion systems, we actively encourage female employees to pursue roles in specialized technical fields and management. Our goal is to progressively increase female representation in senior leadership and key strategic positions. Moving forward, the Company will continuously monitor salary gaps and career development pathways across all job categories. We remain committed to maintaining a consistent compensation principle : Ensuring identical pay for the same job grade and performance level. Our ultimate objective is to bridge the gender pay gap, reinforce compensation equity, and foster a culture of diversity and inclusion.

Table 4-2 Overview of Non-Managerial^{Note} Full-Time Employee Compensation and Gender Pay Ratio

Category / Indicator	Unit	2023	2024	2025
Number of Non-Managerial Full-time Employees	Person	3,965	4,023	4,215
Average Salary for Non-Managerial Full-time Employees	NT\$ 1,000/person/Year	737	829	907
Median Salary for Non-Managerial Full-time Employees	NT\$ 1,000/person/Year	610	688	760
Total Salary for Non-Managerial Full-time Employees	NT\$ 1,000	2,920,708	3,335,395	3,824,931
Gender Pay Ratio : Entry-level / Direct Labor (Female : Male)	Ratio	1 : 1.02	1 : 0.99	1 : 0.98
Gender Pay Ratio : Indirect Labor (Female : Male)	Ratio	1 : 1.37	1 : 1.40	1 : 1.46
Gender Pay Ratio : Management Level (Female : Male)	Ratio	1 : 1.34	1 : 1.37	1 : 1.54

Note : Defined in accordance with the Taiwan Stock Exchange's "Information on Salaries of Full-time Employees Not Holding Managerial Positions."



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4.1.3 Rights and Care for Migrant Workers

Greatek regards migrant workers as vital partners. The number of migrant employees has grown from 960 in 2023 to 1,072 in 2024, and reached 1,356 in 2025, representing a steady annual increase in their proportion of the total workforce. Under the same job functions and grades, the Company provides migrant workers with identical compensation and benefit packages as local employees. We ensure that their working hours, leaves, overtime pay, and occupational safety and health standards either meet or exceed relevant regulatory requirements to safeguard their labor rights.

In alignment with international human rights standards and RBA requirements, Greatek implements a "Zero Recruitment Fees Policy." The Company covers essential expenses, including recruitment agency fees, visa fees, and medical examination costs, to prevent migrant workers from incurring unreasonable debt during the recruitment process. The Company provides multi-lingual documentation and life-adaptation counseling to assist migrant employees in familiarizing themselves with the work environment, residential living, and local culture.

Regarding human rights and grievance mechanisms, the Company maintains a clear stance against discrimination and strictly prohibits forced labor and child labor. We have established multiple communication channels, including suggestion boxes, dedicated hotlines, and direct access to management, allowing migrant workers to raise concerns or provide feedback either anonymously or by name. In 2025, there were zero reported cases of discrimination, child labor, or forced labor. Greatek also conducts regular inspections of dormitories, safety equipment, and life-support facilities to ensure that migrant workers receive appropriate care in both their professional and personal lives. Our goal is to foster a workplace environment that is safe, friendly, and respectful of diversity for all talents.

Table 4-3 Implementation Status of Migrant Worker Management Goals	
Management Item	2025 Execution Status
Zero Recruitment Fees Policy	Overseas agency / recruitment fees are fully covered by the Company.
New Hire Interview Confirmation Rate	100%
Identity Document Retention	Self-retained by the workers.
Grievance Case Closure Rate	100%
Number of Direct Hires	Approx. 215 persons
Direct Hiring Ratio	Approx. 54%

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4.2 Talent Development and Retention

Greatek regards employees as our most valuable capital. From recruitment and training to compensation, benefits, and friendly workplace policies, every element is strategically integrated with organizational goals and competency requirements. This serves as the core mechanism for attracting, developing, and retaining key talent. Regarding talent development, Greatek has established a systematic training architecture that encompasses orientation for new hires, professional technical training, and leadership / management competency development. This is supplemented by essential mandatory courses covering key topics such as human rights, RBA, information security, occupational safety and health, business ethics, anti-corruption, and environmental sustainability. These initiatives support both the career growth of our employees and the achievement of the Company's sustainability goals.

4.2.1 Training Framework and Key ESG Competencies

The Company designs a diversified training framework based on job characteristics and competency requirements. This framework is categorized into four major job functions : Technical / Production, Engineering, Management, and Administration, with specialized professional and leadership courses tailored to each category. Simultaneously, we promote universal mandatory courses covering human rights, RBA, information security, occupational safety and health, business ethics, anti-corruption, and environmental sustainability. By integrating sustainability topics into the training plans of all job functions, we ensure that employees balance operational performance with sustainability responsibilities in their daily roles. Regarding overall training investment, the Company conducts an annual rolling review of its education and training plans. We provide systematic learning channels through a combination of internal and external training, with full subsidies provided for external professional courses. Total training hours are flexibly adjusted according to the workforce size and functional requirements, demonstrating a consistent and robust commitment to talent cultivation (as shown in Table 4-4 : Training and Education Investment Outcomes) .

Table 4-4 : Training and Education Investment Outcomes					
Core Courses	Unit	2023	2024	2025	Explanation
Human Rights / RBA Training	Person-times	4,595	4,615	5,161	Includes pre-employment training for migrant workers; ensures compliance with labor laws and RBA Standards.
Information Security Awareness	Person-times	4,573	4,587	4,582	In alignment with ISO 27001 Information Security Management Systems.
Phishing Attack Awareness	Person-times	0	203	118	Phishing simulation drills and cybersecurity defense education.
Business Ethics / Anti-Corruption	Person-times	4,578	4,458	4,533	Strengthening employee awareness of business integrity and anti-corruption principles.
Occupational Safety and Health	Person-times	9,182	9,521	14,954	Comprehensive safety and health training, including occupational safety and firefighting drills.
Environment & Green Products	Person-times	5,142	4,723	5,005	Focused on environmental protection and Green Product compliance (GP) .
New Hire Orientation	Person-times	644	754	992	Standardized onboarding programs for new hires.

The Company regularly monitors training participation across different genders and job functions, adjusting course planning and quota allocation when necessary. This ensures that all employees have equitable access to appropriate learning resources tailored to their functional needs. (Refer to Table 4-5 : Training Hours by Gender and Table 4-6 : Distribution of Training Hours by Category) .

Simultaneously, Greatek has progressively integrated ESG indicators—including compliance, OSH, environment, and human rights—into managerial performance evaluations and compensation structures. Key assessment factors now include safety performance, completion rates for critical training, and the achievement of "zero major violations." These measures strengthen management's focus on employee development and sustainability, driving the integration of ESG goals into daily operations and strategic decision-making across all departments.

Table 4-5 : Training Hours by Gender

Year	Total Training Hours	Training Hours - Male	Training Hours - Female
2023	2,229,019	284,215	1,944,804
2024	2,084,127	237,503	1,846,624
2025	2,285,771	258,209	2,027,562

Table 4-6 : Distribution of Training Hours by Category

Year	Training Hours - Managerial Staff	Training Hours - Non-Managerial Staff	Total Training Hours
2023	12,257	2,216,762	2,229,019
2024	9,852	2,074,275	2,084,127
2025	9,836	2,275,935	2,285,771

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4.2.2 Recruitment, New Hires, and Turnover

The Company conducts rolling reviews of manpower requirements based on operational and capacity planning. We leverage diverse recruitment channels—including campus recruitment, job fairs, online platforms, and internal / external referrals—to support the sustained growth of our production and R&D momentum. From 2023 to 2025, the number of new hires grew from 644 to 924, with the hiring rate rising from 15.48% to 20.71%. This upward trend reflects our active efforts in capacity expansion and strategic talent mapping. Our new hires are predominantly under the age of 30. Since 2024, there has been a notable increase in female recruitment, leading to a more balanced gender structure. Simultaneously, the steady influx of experienced professionals aged 30–50 ensures both immediate readiness for operations and long-term succession planning.

Regarding turnover and retention, the overall turnover rate decreased from 17.11% in 2023 to 13.47% in 2025, stabilizing within the 13%–14% range. This trend demonstrates a continuous improvement in employee retention. In 2025, the number of male and female departures was similar, showing no significant gender disparity. The Company has mitigated turnover risks across different genders and roles by reviewing shift schedules, optimizing working conditions, and strengthening employee care initiatives. Based on turnover analysis, the Company has implemented targeted retention measures, including adjusting salary and allowance structures, optimizing dormitory and transportation arrangements, and enhancing newcomer training and career communication. These efforts aim to improve workforce stability and organizational resilience.

Table 4-7 : New Hires and Employee Turnover Indicators

Indicators	2023	2024	2025
Total New Hires (Person)	644	695	924
New Hire Rate (Total, %)	15.48%	16.50%	20.71%
New Hires under 30 years old (Male ; Female)	332 (51.55%) ; 98 (15.22%)	247 (35.54%) ; 264 (37.99%)	238 (25.76%) ; 342 (37.01%)
New Hires Between 30 to 50 years old (Male ; Female)	111 (17.24%) ; 102 (15.84%)	69 (9.93%) ; 114 (16.40%)	150 (16.23%) ; 191 (20.67%)
New Hires above 50 years old (Male ; Female)	1 (0.16%) ; 0 (0%)	1 (0.14%) ; 0 (0%)	2 (0.22%) ; 1 (0.11%)
Total Employee Turnover (Person)	712	586	601
Turnover Rate (Total, %)	17.11%	13.91%	13.47%
Turnover under 30 years old (Male ; Female)	193 (27.11%) ; 95 (13.34%)	175 (29.86%) ; 109 (18.60%)	150 (24.96%) ; 98 (16.31%)
Turnover Between 30 to 50 years old (Male ; Female)	224 (31.46%) ; 173 (24.3%)	128 (21.84%) ; 148 (25.26%)	131 (21.80%) ; 187 (31.11%)
Turnover above 50 years old (Male ; Female)	5 (0.70%) ; 22 (3.09%)	8 (1.37%) ; 18 (3.07%)	11 (1.83%) ; 24 (3.99%)



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4.2.3 Compensation and Benefits



The Company has established a competitive and internally equitable compensation policy based on market salary benchmarks, job descriptions, and workplace locations, while comprehensively considering employee performance and professional competencies. Through annual salary adjustments and incentive mechanisms, we support the recruitment and retention of key talent. Full-time employees in non-managerial positions form the core of our organizational structure. From 2023 to 2025, this workforce has grown steadily, with both the average and median salaries increasing alongside the expansion of our business operations. This demonstrates a steady growth in the Company's investment in compensation for grassroots and professional staff, enhancing both external attractiveness and internal retention momentum. Relevant indicators are summarized in Table 4-8 to provide stakeholders with a clear overview of the three-year trend.

The Company conducts regular performance evaluations and has established formal policies for annual salary adjustments and employee compensation. These serves as the standardized basis for employee assessments, salary increases, and rewards. Upholding the philosophy of sharing business achievements

with our workforce, Article 24 of the Company's Articles of Incorporation mandates that 9% to 15% of the current pre-tax net profit (before deducting employee and director remuneration) be allocated as employee compensation annually. Furthermore, at least 60% of the total distributable amount for the year must be allocated specifically as compensation for grassroots employees. To incentivize employees to consistently strive toward operational goals, the Company has also established regulations for the distribution of year-end bonuses and incentive bonuses.

In terms of supplementary employee benefits, the Company provides monetary gifts for marriages, births, illnesses, and funerals. We also offer gift vouchers for the three major traditional festivals and birthdays, travel subsidies, group comprehensive insurance, meal allowances, and regular health examinations. Furthermore, we organize Labor Day celebrations, annual year-end banquets, as well as various departmental clubs and leisure activities. Over the past three years, the Company has consistently invested resources to support these initiatives.

Regarding retirement and long-term security, the Company handles pension contributions for both the New and Old Pension Systems in accordance with the Labor Pension Act. For employees under the New System, the Company contributes 6% of their monthly salary to individual pension accounts. For those under the Old System, contributions are made and obligations recognized based on actuarial results and legal requirements. From 2023 to 2025, contributions to the New Pension System have grown steadily. The overall expenditure level reflects the Company's ability to manage financial risks while consistently strengthening long-term career support and retirement security for our workforce. Furthermore, in September 2024, Greatek established an Employee Stock Ownership Trust (ESOT) for all employees. Under this system, the Company provides matching contributions alongside voluntary employee contributions to collectively accumulate company shares. This initiative allows employees to share in the Company's operational success, fostering a sense of alignment of interests and organizational identity. It also serves as a crucial welfare measure beyond regular salary, enhancing long-term retention and providing robust support for employees' financial security and retirement readiness.



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Table 4-8 : Key Compensation and Benefits Indicators				
Indicators	Unit	2023	2024	2025
Number of Non-Managerial Full-Time Employees	Person	3,965	4,023	4,215
Average Salary of Non-Managerial Full-Time Employees	NTD Thousand	737	829	907
Median Salary of Non-Managerial Full-Time Employees		610	688	760
Total Salary of Non-Managerial Full-Time Employees		2,920,708	3,335,395	3,824,931
Salary Expenses	NTD	2,878,856,000	3,405,634,000	3,816,480,000
Labor and Health Insurance Expenses		290,417,000	314,626,000	357,141,000
Total Pension Expenses		36,995,000	131,108,000	141,204,000
Pension Contributions - Old System		-75,798,000	1,067,000	462,000
Pension Contributions - New System		112,792,000	130,041,153	140,742,000
Other Employee Benefits (Summary of Key Items)		Includes monetary gifts, vouchers, travel subsidies, group insurance, meal allowances, health exams, and cultural / club activities. Totaling approximately tens of millions of NTD, maintaining a stable investment over three years.	Same as left; consistently optimizing travel, meal allowances, and health promotion initiatives.	Same as left; with increased budget for group insurance and meal allowances to strengthen employee care.

Note : The indicators for non-managerial full-time employees comply with the definitions set by the TWSE, excluding managerial officers, part-time employees, and individuals with a tenure of less than six months.



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4.3 Friendly Workplace and Family Care

The Company is dedicated to creating a safe, healthy, and inclusive workplace environment. In addition to full compliance with the Labor Standards Act and the Act of Gender Equality in Employment, we have designed various parental and family care systems that exceed regulatory requirements. These initiatives are designed to assist our employees in achieving a healthy work-life balance, enabling them to manage both their career development and family responsibilities effectively. Through systematic friendly workplace policies and quantifiable performance indicators, the Company aims to alleviate the burden of child-rearing and family care for our staff, thereby advancing workplace gender equality and enhancing talent retention outcomes.

4.3.1 Marriage, Maternity, and Health Support Measures

The Company offers various marriage, maternity, and family care measures that exceed regulatory standards to provide substantive support during pivotal life stages, ensuring the protection of reproductive and caregiving rights. Our primary initiatives include :

- Providing monetary allowances for marriage, funerals, and childbirth that exceed statutory standards—including marriage gifts, maternity subsidies, and condolence payments—to offer immediate financial support to employees during key life events.
- Granting maternity leave, paternity and parental leave, and miscarriage leave in strict accordance with government regulations, while actively encouraging employees to utilize these leaves to protect their reproductive rights.
- Establishing fully-equipped lactation rooms that offer a safe, private, and comfortable space, supporting postpartum employees to pump breast milk with peace of mind during working hours.
- Providing annual routine health examinations for employees, supplemented by on-site physician services for regular medical consultations.

Regarding family care and work-life balance, the Company provides diverse support measures to protect the rights of employees caring for children and elderly family members. Our primary initiatives include :

- Providing family care leave and unpaid parental leave in accordance with government regulations. Crucially, applying for these leaves or returning to work does not affect employees' opportunities for promotion or salary adjustments, thereby fully safeguarding their rights to care for children and elderly relatives.

- Encouraging employees to utilize parental leave and providing clear reinstatement and career transition mechanisms to help them balance childcare and career paths. According to 2025 statistics, multiple employees at Greatek have successfully returned to their positions after parental leave, demonstrating the practical efficacy of our family-friendly policies.
- Partnering with childcare institutions and kindergartens, through which the Employee Welfare Committee provides discounts on childcare or preschool education programs, alleviating the financial burden of child-rearing and supporting local education.
- Offering flexible working hours, shift adjustments, or duty reassignments (depending on job attributes) to assist employees with pregnancy care, medical needs, or family responsibilities in balancing work and life.
- Regularly reviewing marriage, childcare, and family care indicators, and continuously optimizing our welfare systems through employee satisfaction surveys and labor-management meetings to ensure these friendly measures genuinely address employee needs.

The quantitative outcomes of these family-friendly and maternity care measures will be detailed in the Parental Leave and Retention Indicators Table in Section 4.3.2.

4.3.2 Parental Leave and Retention Indicators

To evaluate the practical efficacy of our family-friendly measures, the Company tracks the number of parental leave applicants, the return-to-work rate, and the one-year retention rate after reinstatement. These metrics serve as the foundation for future policy refinement and talent retention strategies. The relevant indicators from 2023 to 2025 are summarized in the table below. The results indicate that the majority of employees who applied for parental leave successfully reinstated and continued their service, reflecting the Company's effectiveness in supporting employees to balance childcare and career responsibilities.

Year	Number of Parental Leave Applicants (Persons)	Number of Reinstated Employees (Persons)	Return-to-Work Rate	One-Year Retention Rate
2023	47	30	64%	15%
2024	32	24	75%	20%
2025	46	34	74%	19%



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4.4 Occupational Health and Safety Management

4.4.1 OHS Policies and Governance Structure



The Company complies with the Occupational Safety and Health Act and relevant regulations. Referencing GRI 403 (Occupational Health and Safety), ISO 45001 (Occupational Health and Safety Management Systems), and the RBA Code of Conduct, we have established a systematic OHS management mechanism. Our core objective is to prevent occupational accidents and safeguard the health and safety of all employees and personnel within our workplaces. The Company is committed to providing a safe, healthy, and ergonomic working environment for our employees, contractors, and visitors. We integrate occupational health and safety as a foundational pillar of our corporate sustainable development, with "Zero Accidents" as our long-term vision.

In terms of governance and organization, the Company has established a dedicated OSH department to centralize the planning, execution, and auditing of our OHS management systems. Furthermore,

an Occupational Safety and Health Committee has been legally constituted. Chaired by the President or top management executives, the committee maintains a ratio of labor representatives that strictly complies with regulatory requirements. The OHS Committee meets quarterly to coordinate and consult on critical agendas, including OHS policies and targets, management plans, hazard identification and risk assessment results, incident investigations and corrective action tracking, contractor safety management, and educational training. By integrating labor-management meetings, employee grievance channels, and suggestion systems, the Company has forged a diverse and transparent communication network. This ensures that workers, as key stakeholders, can fully exercise their rights to participation and information.

In management practice, the Company utilizes annual and rolling Hazard Identification and Risk Assessment (HIRA) mechanisms to review potential risks arising from routine and non-routine operations, equipment, and working environments. These assessments serve as the basis for designing management programs and allocating resources. Concurrently, we implement tiered OHS educational training and emergency response drills tailored to employee job attributes and risk levels. These include safety training for new hires, in-service and professional personnel training, pre-entry training for contractors, as well as regular fire and evacuation drills. Furthermore, the Company has established robust protocols for incident and anomaly reporting, investigation, and Root Cause Analysis (RCA). These are coupled with CAPA and regular management reviews to prevent recurrence and advance toward our zero-accident goal. Grounded in the management spirit of ISO 45001, the Company leverages the PDCA (Plan-Do-Check-Act) continuous improvement cycle and digitized OHS management interfaces to track the execution progress and effectiveness of various OHS indicators and improvement initiatives. This ongoing process systematically enhances our overall occupational health and safety management efficacy while consolidating a robust culture of safety and health in the workplace.

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4.4.2 Risk Identification, Preventative Management, and Educational Training

In accordance with the "EHS and Hazard Identification Management Procedure," the Company periodically conducts hazard identification and risk assessments across all business locations and manufacturing processes. These assessments comprehensively weigh regulatory compliance, stakeholder concerns, operational impacts, and financial risks. They serve as the definitive baseline for formulating annual OHS management plans and corrective measures, systematically and continuously mitigating workplace accident risks.

Concurrently, the Company designs tailored OHS educational training programs based on distinct job attributes and risk levels for new hires, in-service employees, and professional personnel. The curriculum encompasses hazard recognition, the correct implementation of Personal Protective Equipment (PPE), emergency response, and first aid. Through proactive management mechanisms—including routine drills, internal audits, and equipment inspections—we strictly operationalize our core philosophy of "Prevention First," effectively minimizing the probability of incidents.



4.4.3 Worker Participation, Contractor Management, and Continuous Improvement



In accordance with the Occupational Safety and Health Act, the Company has established an Occupational Safety and Health Committee. Chaired by the President, the committee comprises 12 members, with the proportion of labor representatives strictly complying with the statutory requirement of at least one-third. The committee meets quarterly. It deliberates and coordinates on critical agendas such as OHS policies, annual management plans, educational training, environmental and workplace monitoring, health management, incident investigations, and contractor safety management, thereby safeguarding workers' rights to participation and consultation. Concurrently, the Company collects employee feedback and tracks the effectiveness of corrective actions through diversified mechanisms—including OHS committee meetings, labor-management meetings, improvement proposal systems, and grievance / incident reporting channels—to reinforce a proactive workplace safety culture and drive continuous improvement.

The Company systematically integrates contractors into our OHS management scope. All on-site personnel, including cleaning staff, security guards, and engineering construction workers, are required to strictly adhere to the Company's EHS regulations and complete pre-entry safety education. Furthermore, high-risk operations are stringently controlled through Work Permit Systems and on-site supervision. The Company has institutionalized the "Contractor Safety and Health Management Regulations," which clearly define standard operating procedures for contractor selection, pre-entry education, operational supervision, and performance evaluations, collectively maintaining a secure plant environment.



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4.4.4 Occupational Injury and Health Management

1. Occupational Injury Management Overview

Between 2023 and 2025, the total hours worked by the Company’s employees grew from 8,617,499 hours to 9,274,331 hours. Crucially, zero fatalities or high-consequence work-related injuries occurred over these three years, demonstrating that overall occupational safety risks remain well-controlled alongside continuous capacity expansion. The number of recordable work-related injuries was 2, 5, and 1 case (s) , respectively. The corresponding Disabling Injury Frequency Rate (FR) stood at 0.23, 0.57, and 0.10 per million hours worked. The Disabling Injury Severity Rate (SR) steadily decreased from 13 days per million hours worked in 2023 and 10 days in 2024, down to 0 days in 2025. This downward trend reflects that the Company has effectively minimized the severity of occupational injuries through workplace environmental enhancements, robust educational training, and continuous refinement of preventative mechanisms.

In 2025, the Company recorded one case of temporary disabling injury due to a slip / trip and fall accident, resulting in 7 lost workdays. This translated to a Disabling Injury Frequency Rate (FR) of approximately 0.108 and a Disabling Injury Severity Rate (SR) of approximately 0.755 per million hours worked. Following the incident, the Company immediately initiated its established occupational injury reporting and investigation procedures to conduct a thorough cause analysis. We reviewed the physical environment and operational behaviors in the affected area to formulate and execute targeted corrective measures. Concurrently, the Company provided comprehensive support for the employee’s subsequent medical care and return-to-work (RTW) planning, successfully mitigating the risk of recurrence and ensuring a safe reintegration into the workplace.

Employee Work-Related Injury Statistics over the Past Three Years

Items	Unit	2023	2024	2025
Total Hours Worked by Employees	Hours	8,617,499	8,773,611	9,274,331
Number of Fatalities Resulting from Work-Related Injury	Cases	0	0	0
Number of High-Consequence Work-Related Injuries (Excluding Fatalities)	Cases	0	0	0
Number of Recordable Work-Related Injuries	Cases	2	5	1
Disabling Injury Frequency Rate (FR)	Per Million Hours Worked	0.23	0.57	0.10
Disabling Injury Severity Rate (SR)	Per Million Hours Worked	13	10	0

Note : FR = Number of Disabling Injuries×1,000,000÷Total Hours Worked ; SR = Total Lost Workdays×1,000,000÷Total Hours Worked. The statistical scope includes only injuries sustained within the workplace during operational activities; commuting accidents and traffic accidents outside of work hours are excluded.

2.Contractors Work-Related Injury Overview

From 2023 to 2025, the total hours worked by contractors were 126,720 hours, 127,776 hours, and 142,560 hours, respectively. Zero work-related injuries were recorded among contractors across these three years, demonstrating that safety risks for external personnel have been effectively controlled. Through the implementation of the "Contractor Safety and Health Management Regulations" alongside robust mechanisms—such as pre-entry safety education, work permit systems, and on-site supervision—the Company ensures that contractors collectively adhere to our rigorous OHS standards to maintain the overall safety of the plant site.

Contractor Work-Related Injury Statistics over the Past Three Years

Items	Unit	2023	2024	2025
Total Hours Worked by Contractors	Hours	126,720	127,776	142,560
Number of Work-Related Injuries among Contractors	Cases	0	0	0

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3. Occupational Illness and Health Management

The Company utilizes the official determinations of the Bureau of Labor Insurance as the definitive baseline for occupational illness statistics. From 2023 to 2025, zero confirmed cases of occupational illness were recorded. For personnel exposed to special hazards—such as high-noise environments—we systematically track auditory health through regular special health examinations and a hierarchical management mechanism. The number of personnel under Category 1 and Category 2 management over the past three years stood at 5、20 in 2023, 4、6 in 2024, and 5、3 in 2025. Notably, the headcount under Category 2 management decreased significantly from 20 individuals in 2023 to 3 individuals in 2025. This downward trend demonstrates that the Company has effectively controlled auditory health risks through workplace environmental upgrades, engineering controls, and the optimization of PPE distribution.

The Company's health service team comprises occupational medicine specialists and occupational health nurses. This team delivers tailored health consultations, health education guidance, and work fitness assessments for employees under hierarchical management. In alignment with workplace environmental monitoring results, the team continuously optimizes noise-source mitigation and hearing conservation programs to safeguard our employees' long-term well-being.

Occupational Illness and Health Management Indicators over the Past Three Years				
Items	Unit	2023	2024	2025
Number of Confirmed Cases of Occupational Illness	Cases	0	0	0
Number of Personnel under Auditory Category 1 Management	Persons	5	4	5
Number of Personnel under Auditory Category 2 Management	Persons	20	6	3

Note : Occupational illness statistics are based on official determinations and approved cases from the Bureau of Labor Insurance ; Auditory anomaly tracking data represents the results of regulatory hierarchical follow-ups from mandatory special health examinations for personnel exposed to special noise-hazard operations.

4. OHS Strategic Focus and Continuous Improvement

Greatek is committed to the continuous refinement of our occupational safety and health management, driving forward toward our long-term vision of "Zero Workplace Accidents, Zero Occupational Illnesses." Looking ahead, our strategic framework will focus on the following core pillars :



- Deepening a Culture of Hazard Prevention : Utilizing Behavior-Based Safety (BBS) observations, near-miss reporting, and anomaly notification mechanisms to proactively identify and eliminate latent risks.



- Expanding Automation and Intelligent Equipment Deployment : Increasing the application of automated and smart manufacturing technologies to minimize worker exposure to high-risk environments and mitigate human operational risks.



- Strengthening Contractor OHS Management and Collaboration : Institutionalizing contractor safety performance evaluation and improvement mechanisms to ensure mutual adherence to high-standard OHS protocols.



- Promoting Worker Health Promotion and Workplace Wellness Management : Integrating disease prevention, health examinations, and employee care initiatives to build a secure and healthy workplace environment.



- Benchmarking Global Best Practices in OHS Management : Continuously tracking domestic and international advancements to align with industry leaders and global frameworks, thereby enhancing management system efficacy.

Through explicit management commitments, active worker participation, and the rigorous execution of the PDCA continuous improvement cycle, Greatek dedicates itself to forging a safe, healthy, and sustainably competitive working environment for all employees and partners.

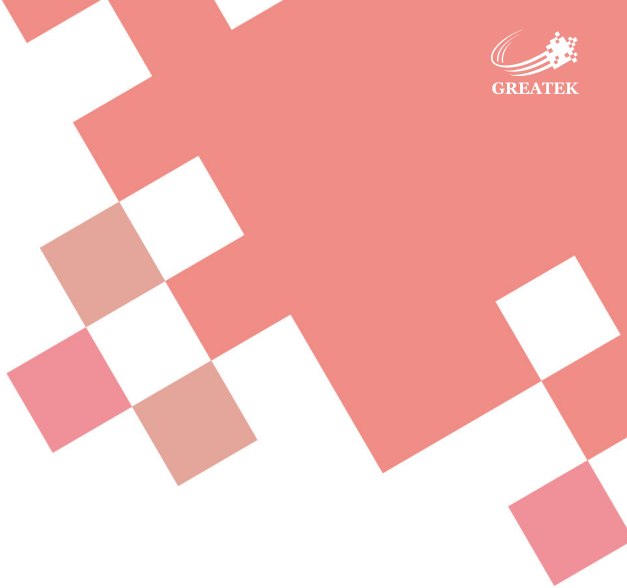


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CH5. Stakeholder Trust

The Company has long prioritized nurturing relations of mutual trust with our stakeholders, with a dedicated focus on three major dimensions : The capital markets, our customers, and local communities. Through transparent information disclosure and proactive communication, we reinforce public trust in the Company's operational performance and sustainability management. Chapter 5 focuses on three core themes : "Investor Engagement," "Customer Relations and Quality Management," and "Social Inclusion." It delineates the Company's management approaches and concrete actions across information disclosure, customer service, and community involvement.

5.1 Investor Engagement

5.1.1 Investor Communication Policy and Channels

The Company highly values long-term relations of mutual trust with our shareholders and investors. In accordance with the "Corporate Governance Best Practice Principles for TWSE / TPEX Listed Companies," we have established a robust Spokesperson System. Designated spokespersons and their deputies uniformly communicate the Company's material information to external parties, thereby ensuring the consistency and accuracy of all disclosures. The Company leverages diversified channels—including annual general meetings (AGMs), investor conferences, and the Market Observation Post System (MOPS)—to disclose financial, operational, and sustainability-related information in a timely manner, steadfastly maintaining the fairness and transparency of our disclosures. Furthermore, dedicated "Investor Relations" and "Sustainability" sections have been established on our official website. These platforms are updated regularly with financial reports, key resolutions of shareholders' meetings, material information disclosures, sustainability reports, and corporate policies, facilitating convenient, real-time access to comprehensive information for domestic and foreign shareholders, institutional investors, and financial institutions.

5.1.2 Frequency and Methods of Investor Communication

In accordance with regulatory requirements and operational needs, the Company communicates with investors on a regular basis. This includes convening the AGM every year to report on operational performance, future development strategies, and earnings distribution policies. Furthermore, we conduct investor conferences twice a year to elucidate key topics such as financial performance, market positioning, and product development strategy. Concurrently, the Company continuously enhances the content and disclosure frequency of our website. This ensures that material financial and non-financial information—including our ESG strategies and goals—is communicated externally in a timely, comprehensive, and consistent manner. By doing so, we mitigate information asymmetry and reinforce the capital market's understanding of the Company's long-term value.

- Shareholder / Financial Institution Contact Channels : Spokesperson - Director Lin
- E-mail : karimlin@greatek.com.tw



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5.2 Customer Relations and Quality Management

5.2.1 Customer Relationship Management and Communication Mechanisms

This section responds to "Product Quality and Reliability" and "Information Security and Customer/ Personal Data Protection." In alignment with the disclosure principles of GRI 416 : Customer Health and Safety and GRI 418 : Customer Privacy, we delineate our management approaches and performance herein.

The Company views our customers as long-term strategic partners. Through localized services, technical exchanges, and regular visits, we proactively ascertain customer expectations regarding product quality, delivery schedules, technical support, and sustainability issues. These valuable recommendations serve as critical benchmarks for our operational and management refinements. The Company conducts an annual customer satisfaction survey to gather feedback and evaluations across four core dimensions : Quality, delivery, service, and technology. The survey findings are integrated into management reviews and annual continuous improvement plans to enhance overall customer satisfaction and forge more resilient collaborative relationships.

Concurrently, the Company has established a rigorous customer complaint and feedback handling process. Our centralized customer complaint system systematically logs all reported anomalies concerning product quality, service, or other operational issues. Relevant departments perform comprehensive root-cause analyses to formulate CAPA. Furthermore, all cases are strictly mandated to receive initial responses and follow-up tracking for improvement within designated timeframes. Management regularly reviews KPIs of customer complaints and the efficacy of improvements during executive meetings to ensure all client issues are resolved effectively and safely prevented from recurring.

5.2.2 Customer Satisfaction and Quality Performance

According to the results of the customer satisfaction surveys conducted from 2023 to 2025, the Company's overall customer satisfaction scores stood at 89, 89, and 88, respectively. These results consistently surpassed our internal targets of 80 (for 2023) and 85 (for 2024–2025) , demonstrating that customers generally hold highly positive views of the Company's performance in quality, delivery, and service. Based on the survey results, the Company analyzes performance across various dimensions. Items with relatively lower scores or those accompanied by specific customer

recommendations are systematically integrated into management reviews and annual quality improvement plans. Through cross-departmental collaboration, we continuously optimize process stability, delivery accuracy, and technical service capabilities, thereby elevating overall customer satisfaction and strengthening client retention.

Year	Overall Customer Satisfaction Score	Internal Target Value	Target Achieved
2023	89	80	YES
2024	89	85	YES
2025	88	85	YES

5.2.3 Customer Data and Privacy Protection

To safeguard client confidentiality and personal data security, the Company has established robust information security and customer privacy protection systems in accordance with relevant regulatory statutes and international standards. Customer data is systematically integrated into our information asset management framework. Furthermore, we have formulated comprehensive internal management policies that explicitly regulate data collection, utilization, storage, and access control privileges.

The Company has established a dedicated information security management unit and an internal document management system. Based on business and operational requirements, hierarchical access privileges are meticulously assigned. In tandem with network defenses, comprehensive access logs, and data backup mechanisms, these measures strictly bar unauthorized personnel from accessing customer information, thereby significantly mitigating data leakage risks.

At the operational level, the Company manages confidential information in strict compliance with customer contracts and our information security policies. For sensitive information—such as customer orders, technical blueprints, and testing results—we implement stringent safeguards including encrypted transmission, access restriction, and operational log retention. All relevant personnel are required to sign Non-Disclosure Agreements (NDAs) to reinforce information protection awareness.

In 2025, the Company recorded zero incidents where customer rights were compromised due to breaches of customer privacy or loss of customer data. Furthermore, there were no fines or major substantiated complaints arising from violations of marketing regulations or customer data protection laws.

- Customer Contact Channels : Sales Division - Vice President Chiu
- E-mail : aaron@greatek.com.tw

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5.3 Social Inclusion

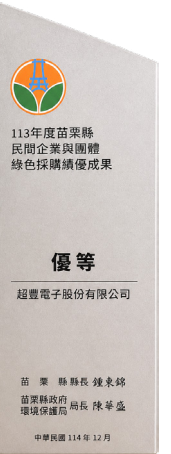
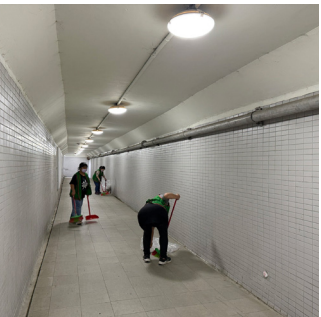
5.3.1 Community Engagement Strategy and Management Approach

The Company views "Social Inclusion" as a pivotal pillar of corporate sustainability. Through localized engagement, philanthropic investments, and environmental conservation, we cultivate long-term relations of mutual trust with our host communities and actively fulfill stakeholder expectations regarding the Company's social impact. Tailored to the concrete needs of communities surrounding our operational sites, the Company orchestrates social participation programs spanning public safety, environmental upgrades, and educational care. Dedicated internal units regularly review the execution outcomes to safeguard the efficacy and continuity of our philanthropic resource allocation.

5.3.2 Local Care and Government Collaboration

The Company highly values positive interactions with our host communities. During the reporting period, we actively supported local public safety and community watch initiatives by donating to the local Friends of Police Association and the Shanjia Community Watch Team in Zhunan Township, thereby helping to elevate neighborhood safety and the residents' quality of life. Additionally, the Company participated in the "Winter Warmth" philanthropic campaign organized by the Zhunan Township Office, extending essential care and financial relief to low-income households and socially marginalized families within the township. Furthermore, we have officially adopted the Gongyi Road Pedestrian Underpass in Zhunan Township. The Company takes full responsibility for its environmental maintenance and upkeep, optimizing pedestrian routes and public spatial cleanliness. Through these concrete actions, we support local environmental aesthetics, enhance the community landscape, and foster enduring relations of mutual trust with neighboring residents. Greatek also continually collaborates with public sectors to advance labor rights and environmental sustainability. This includes actively participating in friendly workplace and labor conditions initiatives promoted by the Miaoli County Government. In alignment with policies from the Ministry of Labor and relevant environmental protection authorities, we also engage in seminars and briefings focused on occupational safety and health, employment promotion, carbon reduction, and environmental protection. Through regular exchanges with local government agencies and central ministries, the Company grasps the latest regulatory trajectories and policy directions in real time. We seamlessly integrate these requirements into our workplace safety, human resource management, and environmental management systems, thereby fortifying legal compliance and operational risk management.

Actively responding to green consumption policies, the Company participated in the "National Green Consumption and Procurement" program driven by environmental protection authorities in 2024. Our cumulative annual green procurement expenditure surpassed NTD 10 million. In recognition of these efforts, Greatek was publicly honored with "Excellence" and "First-Class" awards by the Environmental Protection Bureau of the Miaoli County Government in 2025, demonstrating our unwavering commitment to environmental protection and Corporate Social Responsibility.



Employees, Suppliers, Government
Agencies, Communities Contact Channels :
Administration Division - Director Chen
E-mail : ned@greatek.com.tw

5.3.3 Future Directives and Commitments

The Company will continue to design more systematic social participation and philanthropic initiatives tailored to stakeholder concerns and local imperatives. Moving forward, we are deliberating the establishment of quantifiable performance indicators—such as the number of beneficiaries, total funding invested, and employee participation rates—to elevate the measurability and transparency of our social impact. Furthermore, the Company will evaluate opportunities to expand collaborations with local governments, academic institutions, and non-profit organizations (NPOs). We remain dedicated to maintaining close cooperative relations and regular exchanges with government agencies at all levels. By driving long-term, mutually beneficial social initiatives that leverage the Company's core corporate competencies, Greatek strives to be a stabilizing force that fosters local development and community resilience while maintaining robust business operations.



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Greatek’s 2025 Sustainability Report has been prepared in reference to the GRI Standards (2021 version), which encompasses GRI 1 : Foundation 2021, GRI 2 : General Disclosures 2021, and GRI 3 : Material Topics 2021, while also drawing upon the disclosure requirements of relevant Topic Standards. The identification and management approaches of our material topics are executed in strict alignment with the structured framework outlined in GRI 3. A comprehensive cross-reference mapping indicators to their respective chapters is compiled within the GRI Content Index of this appendix.

To enhance comparability within global capital markets, the Company references the "Semiconductor Investment Accounting Standard" published by the former SASB to disclose financially material sustainability metrics, thereby supplementing the GRI core disclosures. As the SASB Standards have now been officially integrated into the IFRS Sustainability Disclosure Standards framework by the ISSB, the Company has adjusted its internal data aggregation and management mechanisms according to these specific themes and metric definitions. The disclosure locations and underlying calculation methodologies for each SASB metric are summarized in this appendix for the review of investors and stakeholders.

The Company’s climate-related disclosures adhere to the core recommended framework formulated by the TCFD, established by the FSB. We systematically elucidate our management actions regarding climate-related risks and opportunities across four core pillars : Governance, Strategy, Risk Management, and Metrics & Targets. Concurrently, in alignment with the spirit of the IFRS S2 "Climate-related Disclosures" standard promulgated by the ISSB, the Company has incorporated the potential financial and operational impacts of material climate risks and opportunities into its disclosure scope. To optimize data integrity and comparability, a matrix mapping TCFD recommendations and IFRS S2 requirements to the corresponding chapters of this report is provided herein.

In compiling this sustainability report, the Company has comprehensively integrated domestic and international regulatory statutes and disclosure frameworks. Our primary reporting foundations and references include :



1. The GRI Standards (2021 version), including GRI 1, GRI 2, GRI 3, and applicable Topic Standards.



2. The core tenets and frameworks of IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" and IFRS S2 "Climate-related Disclosures" published by the ISSB.



3. The SASB Semiconductor Industry Standard, serving as supplementary criteria for disclosing financially material sustainability indicators.



4. The recommended framework of the TCFD under the FSB.



5. The "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the "Sustainable Development Action Plan for TWSE / TPEx Listed Companies" mandated by the Taiwan Stock Exchange, alongside the latest sustainability disclosure rules and guidelines issued by local competent authorities.

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Appendix I : GRI Content Index

GRI Content Index

Statement of Use	Greatek Electronics Inc. has reported the information cited in this GRI content index for the period from January 1, 2025, to December 31, 2025, in reference to the GRI Standards.
GRI Standard used	GRI 1 : Foundation 2021
Applicable GRI Sector Standards	No applicable GRI Sector Standards

GRI 2 : General Disclosures 2021

GRI Standard	Disclosure Item	Corresponding Chapters	Page No.	Note
2-1	Organizational details	1.1 Getting to Know Greatek Electronics	7	
2-2	Entities included in the organization's sustainability reporting	About the Report	3	
2-3	Reporting period, frequency, and contact person	About the Report	3	
2-4	Restatements of information	About the Report	3	
2-5	External assurance	About the Report	3	
2-6	Activities, value chain and other business relationships	1.4 Materiality Assessment and Management	18	
2-7	Employees	4.1 Diversity, Equity, and Inclusion	51	
2-8	Workers who are not employees	4.1 Diversity, Equity, and Inclusion	51	

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GRI Standard	Disclosure Item	Corresponding Chapters	Page No.	Note
2-9	Governance structure and composition	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-10	Nominating and selecting the highest governance body	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-11	Chair of the highest governance body	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-12	Role of the highest governance body in overseeing the management of impacts	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-13	Delegation of responsibility for managing impacts	1.2 Sustainability Governance Framework	13	
2-14	Role of the highest governance body in sustainability reporting	1.2 Sustainability Governance Framework	13	
2-15	Conflicts of interest	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-16	Communication of critical concerns	1.3 Stakeholder Engagement	16	
2-17	Collective knowledge of the highest governance body	1.2 Sustainability Governance Framework	13	
2-18	Evaluation of the performance of the highest governance body	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-19	Remuneration policies	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-20	Process to determine remuneration	Please refer to the Annual Report of Greatek Electronics Inc. - Corporate Governance Report	2025 Annual Report P.7	
2-21	Annual total compensation ratio	4.2 Talent Development and Retention	54	

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GRI Standard	Disclosure Item	Corresponding Chapters	Page No.	Note
2-22	Statement on sustainable development strategy	Letter from the Chairman	4	
2-23	Policy commitments	1.1 Getting to Know Greatek Electronics	7	
2-24	Embedding policy commitments	1.1 Getting to Know Greatek Electronics	7	
2-25	Processes to remediate negative impacts	1.4 Materiality Assessment and Management	18	
2-26	Mechanisms for seeking advice and raising concerns	1.7 Business Ethics and Regulatory Compliance	28	
2-27	Compliance with laws and regulations	1.7 Business Ethics and Regulatory Compliance	28	
2-28	Membership of associations	1.1 Getting to Know Greatek Electronics	7	
2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement	16	
2-30	Collective bargaining agreements	3.2 Human Rights Due Diligence	49	

GRI 3 : Material Topics 2021

GRI Standard	Disclosure Item	Corresponding Chapters	Page No.	Note
GRI 3 : Material Topics 2021	3-1 Process to determine material topics	1.4 Materiality Assessment and Management	18	
	3-2 List of material topics	1.4 Materiality Assessment and Management	18	
	3-3 Management of material topics	1.4 Materiality Assessment and Management	18	

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Topic-Specific Disclosures (* indicates a Material Topic)

GRI Standard	Disclosure Item	Corresponding Chapters	Page No.	Note
GRI 201 Economic Performance 2016 *	201-1 Direct economic value generated and distribute	1.1 Getting to Know Greatek Electronics	7	
	201-2 Financial implications and other risks and opportunities due to climate change	2.1 Climate-Related Financial Disclosures	33	
	201-3 Defined benefit plan obligations and other retirement plans	4.2 Talent Development and Retention	54	
GRI 205 Anti-corruption 2016*	205-3 Confirmed incidents of corruption and actions taken	1.7 Business Ethics and Regulatory Compliance	28	
GRI 206 Anti-competitive Behavior 2016*	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.7 Business Ethics and Regulatory Compliance	28	
GRI 302 Energy 2016	302-1 Energy consumption within the organization	2.2 Energy and GHG Management	36	
	302-3 Energy intensity			
	302-4 Reduction of energy consumption			
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.2 Energy and GHG Management	36	
	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3 Other indirect (Scope 3) GHG emissions			
	305-4 GHG emissions intensity			
GRI 306 Waste 2020	306-3 Waste generated	2.4 Waste Management and Circular Economy	42	
	306-4 Waste diverted from disposal			
	306-5 Waste directed to disposal			
GRI 401 Employment 2016*	401-1 New employee hires and employee turnover	4.1 Diversity, Equity, and Inclusion	51	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Talent Development and Retention	54	
	401-3 Parental leave	4.3 Friendly Workplace and Family Care	58	



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GRI Standard	Disclosure Item	Corresponding Chapters	Page No.	Note
GRI 403 Occupational Health and Safety2018*	403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 403-8 Workers covered by an occupational health and safety management system 403-9 Work-related injuries 403-10 Work-related ill health	1.4 Materiality Assessment and Management 4.4 Occupational Health and Safety Management	18 59	
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men	4.1 Diversity, Equity, and Inclusion	51	
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.1 Diversity, Equity, and Inclusion	51	
GRI 418 Customer Privacy 2016*	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.8 Information Security and Intellectual Property	30	

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Appendix II : SASB Content Index

In accordance with the SASB Industry Classification, the Company is categorized under the Semiconductors Industry :

Disclosure Topic / Metric Code	Metric	Category	Summary	Corresponding Chapter
GHG Emissions TC-SC-110a.1	(1) Gross Scope 1 emissions (2) Total emissions from perfluorinated compounds	Quantitative	(1) Scope 1 direct GHG emissions were 1,562.2526 tons CO2e (2) Fluorinated GHG emissions were 0 tons CO2e	2.2 Energy and GHG Management
GHG Emissions TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	We continuously implement energy-saving initiatives—including equipment replacement, process optimization, and HVAC and lighting upgrades—to reduce electricity consumption and greenhouse gas emissions per unit of production value.	2.2 Energy and GHG Management
Energy Management in Manufacturing TC-SC-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	Quantitative	(1) 853,782 GJ (2) 95.76% (3) 4.24%	2.2 Energy and GHG Management
Water Management TC-SC-140a.1	(1) Total water withdrawn (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	(1) The total water withdrawal amounted to 1,301.572 thousand cubic meters. None of our manufacturing facilities are located in high baseline water-stress or water-risk areas. (2) The total water consumption was recorded at 358.589 thousand cubic meters; furthermore, all operational plants remain completely unexposed to high water-risk geographical zones.	2.2 Energy and GHG Management



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Disclosure Topic / Metric Code	Metric	Category	Summary	Corresponding Chapter
Waste Management TC-SC-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	Quantitative	In 2025, the Company's total waste generation amounted to 2,222.23 metric tons, within which hazardous industrial waste accounted for merely 593.94 metric tons. Driven by our resource recycling initiatives, a total of 516.97 metric tons of waste was diverted to recycling and reuse, achieving an overall waste recycling rate of 23.26%.	2.2 Energy and GHG Management
Workforce Health & Safety TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	Discussion and Analysis	The Company conducts systematic hazard identification and risk assessments encompassing both routine and non-routine operations. The scope of evaluation and concrete execution items include : 1. Dangerous Workplace Risk Assessments : Conducting rigorous safety engineering and procedural reviews periodically for regulatory-defined hazardous workplaces to guarantee inherent safety. 2. Process and Activity Occupational Health and Safety (OHS) Risk Assessments : Evaluating health and safety risks across all manufacturing processes and auxiliary activities, thereby formulating targeted control measures to mitigate operational exposure.	4.4 Occupational Health and Safety Management
Workforce Health & Safety TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee safety and health violations	Quantitative	In 2025, the Company recorded zero incidents of regulatory non-compliance, and the associated financial loss was NTD 0.	4.4 Occupational Health and Safety Management
Recruiting & Managing a Global & Skilled Workforce TC-SC-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	As of the end of 2025, the Company's total workforce comprised 4,631 employees. In terms of nationality distribution, domestic employees account for approximately 71%, while foreign employees constitute about 29%.	4.1 Diversity, Equity, and Inclusion
Product Lifecycle Management TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474-declarable substances	Quantitative	Based on the total product revenue as the calculation basis, the percentage of products failing to meet the IEC 62474 standard is 0%. Greatek strictly and fully complies with all international regulatory requirements specified in the IEC 62474 Material Declaration for Products of and for the Electrotechnical Industry.	1.1 Getting to Know Greatek Electronics

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Disclosure Topic / Metric Code	Metric	Category	Summary	Corresponding Chapter
Product Lifecycle Management TC-SC-410a.2	Processor energy efficiency at a system level for : (1) servers, (2) desktops and (3) laptops	Quantitative	Greatek is not a manufacturer of end products; hence, there is no applicable content for this indicator.	Not applicable
Materials Sourcing TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	We do not use conflict minerals in our product manufacturing. Furthermore, we conduct strict conflict minerals due diligence across our supply chain to guarantee that 100% of our products are free from minerals originating in conflict-affected regions.	3.1 Responsible Supply Chain Management
Intellectual Property Protection & Competitive Behavior TC-SC-520a.1	Total monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	In 2025, the Company recorded zero incidents of regulatory non-compliance, and the total associated financial loss was NTD 0.	1.7 Business Ethics and Regulatory Compliance
Activity Metrics TC-SC-000.A	Total production	Quantitative	2025 Greatek Total Manufacturing Output IC Packaging : 9,540,239 (Thousand units) IC Testing : 5,526,771 (Thousand units)	1.1 Getting to Know Greatek Electronics
Activity Metrics TC-SC-000.B	Percentage of production from owned facilities	Quantitative	In 2025, 100% of Greatek’s product output was manufactured within our own facilities, achieving an in-house production rate of 100%.	1.1 Getting to Know Greatek Electronics

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Appendix III : Sustainability Disclosure Indicators of Listed Company
Sustainability Disclosure Indicators of Listed Company - Semiconductor Industry

No.	Indicators	Indicator Types	Annual Disclosures	Units	Note
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	(1) Total energy consumption 853,782 GJ (2) Percentage of grid electricity 95.76% (3) Renewable energy utilization rate 4.24%	Gigajoules (GJ) , percentage (%)	
2	Total water withdrawn, total water consumption	Quantitative	(1) The total water withdrawal amounted to 1,301.572 thousand cubic meters. None of our manufacturing facilities are located in high baseline water-stress or water-risk areas. (2) The total water consumption was recorded at 358.589 thousand cubic meters; furthermore, all operational plants remain completely unexposed to high water-risk geographical zones.	Thousand cubic meters (1000m3)	
3	Total hazardous waste generated and percentage recycled	Quantitative	The total waste generated was 2,222.23 metric tons, with hazardous waste accounting for merely 593.94 metric tons. A total of 516.97 metric tons of waste was diverted to recycling, achieving an overall recycling rate of 23.26%.	Metric tons (t) , percentage (%)	
4	Types of, number of employees in and rate of occupational accidents	Quantitative	1 recordable work-related injury involving a female employee due to a slip/trip incident resulting in temporary disability (Grade 3) , representing 0.02% of the total workforce at the end of 2025.	Quantity, percentage (%)	
5	Product Lifecycle Management Disclosure : including weights of scraps and electronic waste and percentage recycled	Quantitative	The total waste generated was 2,222.23 metric tons, with hazardous waste accounting for merely 593.94 metric tons. A total of 516.97 metric tons of waste was diverted to recycling, achieving an overall recycling rate of 23.26%.	Metric tons (t) , percentage (%)	
6	Description of the management of risks associated with the use of critical materials	Qualitative	We do not use conflict minerals in our product manufacturing. Strict conflict minerals due diligence is executed across the supply chain to guarantee that 100% of our products are free from conflict minerals.	Not applicable	
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2025, the Company recorded zero incidents of regulatory non-compliance, and the total associated financial loss was NTD 0.	NTD	
8	Production by product category	Quantitative	2025 Greatek Total Manufacturing Output IC Packaging : 9,540,239 (Thousand units) IC Testing : 5,526,771 (Thousand units)	Varies by product category	

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Appendix IV : Climate-Related Information for TWSE / TPEX Listed Companies

1. Climate Change Risks, Opportunities, and Correlative Response Measures

Disclosure Item	Current Implementation Status
1. Description on the Board and Management’s oversight and governance on climate-related risks and opportunities. 2. Description on how the identified climate risks and opportunities impact the company’s business, strategies, and finance（short, mid, longterm）. 3. Description on the impact extreme climate events and transitional actions have on finance. 4. Description on how the climate risk identification, assessment, and management process is integrated in the overall risk management system. 5. Should scenario analysis is used to assess the Company’s resilience in face of climate change risks, explanations on the scenario, parameters, hypothesis, analysis factors and major financial impacts should be provided. 6. Should there be transitional programs in response to managing climate-related risks, please explain the program’s content and metrics and targets used to identify and manage physical and transitional risks. 7. Should the internal carbon pricing is used as the planning tool, the pricing mechanism should be explained. 8. Should climate-related targets are in place, information such as their scope of action, GHG emissions, planned timeline, and yearly achieved progress should be stated; for targets achieved through carbon offset and RECs, the source of offset amount and number of RECs should be stated 9. Carbon inventory and assurance efforts（Stated in Table 1-1）	1. Please refer to Section 2.1 " Climate-Related Financial Disclosures " of this report. 2. Please refer to Section 2.1 " Climate-Related Financial Disclosures " of this report. 3. Please refer to Section 2.1 " Climate-Related Financial Disclosures " of this report. 4. Please refer to Section 2.1 " Climate-Related Financial Disclosures " of this report. 5. Please refer to Section 2.1 " Climate-Related Financial Disclosures " of this report. 6. Please refer to Section 2.1 " Climate-Related Financial Disclosures " of this report. 7. No relative plans have been implemented currently. 8. In 2025, the Company procured approx. 7.85 million kWh of green power, and generated 2.47 million kWh of renewable energy for self-consumption. Self-generation increased by 30.8% compared to 2024, raising the share of self-consumed green power to 1% of total electricity consumption. 9. Please refer to the tables below.

1-1 GHG Inventory and Verification Status in the Past Two Years

1-1-1 GHG Inventory Data

Inventory Boundary：Encompasses all operational facilities; subsidiaries are excluded.

	2024		2025	
	Total Emissions (tCO2e) / year	Energy Intensity (tCO2e / Million)	Total Emissions (tCO2e) / year	Energy Intensity (tCO2e / Million)
Scope 1	1,212.6688	0.0797	1,562.2526	0.0932
Scope 2	107,550.7476	7.0728	107,977.1270	6.4426

1-1-2 GHG Verification Information

	2024	2025
Verification Boundary	All facilities, excluding subsidiaries	All facilities, excluding subsidiaries
Verification Body	TUV-Nord	TUV-Nord
Verification Standard	14064-3：2019	14064-3：2019
Assurance Level	Reasonable Assurance	Reasonable Assurance

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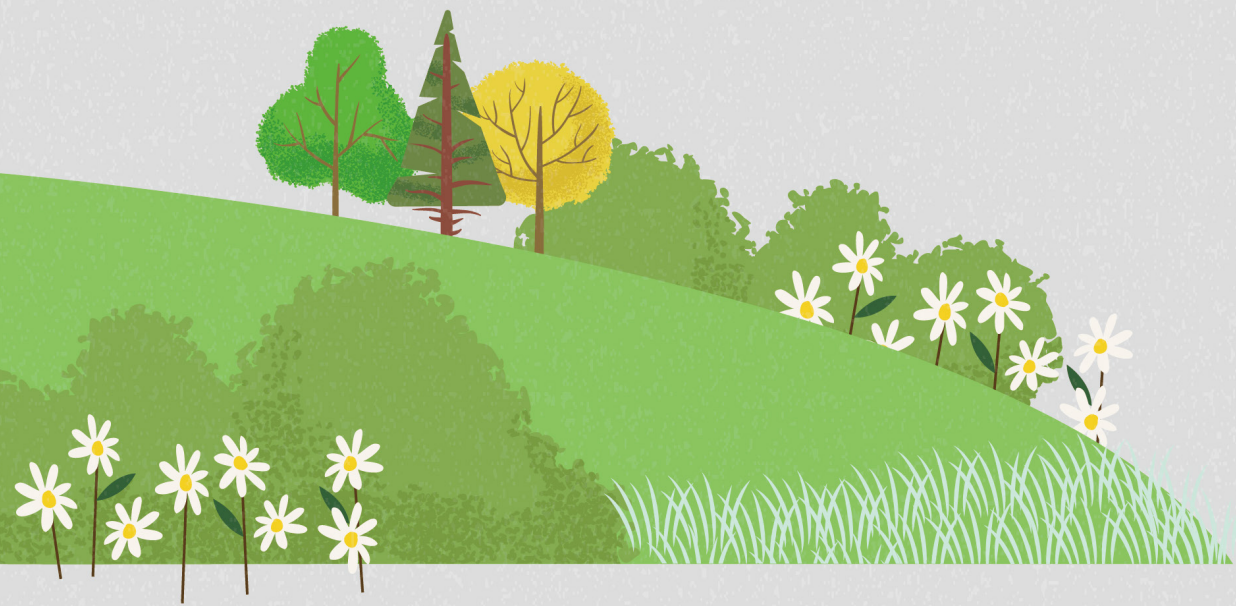
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1-2 GHG Reduction Targets, Strategies, and Concrete Action Plans

GHG Baseline Year	2025
Baseline Year GHG Data	109,539.3796（Greatek Electronics Inc.）ゝ 1,754.4072（Getteam）（tCO2e）/ year
Reduction Target	An annual reduction of 0.5%, premised on keeping current production capacity and machinery constant
Reduction Strategies	(1) Electricity saving rate= 1% of annual demand (2) Renewable energy to account for 0.5% of total power mix. (3) Continuous promotion of waste circular reuse (4) Commitment to join the Science Based Targets initiative（SBTi）. (5) Carbon reduction pathways：2025 as the baseline year（Scope1+2） Short-term（2028）：1.5% reduction Medium-term（2030）：10% reduction Long-term（2050）：Net-Zero Emissions
Concrete Action Plans	(1) Utilize 2,479,694 kWh of self-generated green energy in 2026. (2) Expand 5.8MW solar plants to supply 880,000 kWh in 2026 and 7,000,000 kWh in 2028. (3) An average scrap material recycling of 0.5 million metric tons and other waste recycling of 7 million metric tons in 2026. (4) Maintain process water recycling rate above 30% in 2026. (5) Replace two 450RT magnetic levitation chillers in 2026 to enhance utility efficiency. (6) Replace one dryer in 2026.
Target Achievement Status	Not Applicable.



Greatek Electronics Inc.

Sustainability Report

