CHIEFTEK PRECISION CO., LTD.

# ESG Report 2025



Not only for users, but also for designers

cpc's products inspire you!

Together with cpc to achieve new levels of innovation!

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ESG REPORT 2025

# Sustainable performances

## Economic Performance

- 2025 customer satisfaction: 90.20 domestic; 87.74 overseas
- Zero major information security incidents
- 100% attendance at Remuneration and Audit Committee meetings
- Zero corruption or anti-competitive litigation cases

## Social Performance

- 758 occupational health and safety training participants, totaling 5,605 training hours in 2025.
- NT$915 thousand invested in community engagement in 2025.
- Maintained ISO 45001 Occupational Health and Safety Management System certification.
- Zero human rights or discrimination incidents in 2025.
- Recipient of the 1111 Job Bank 2025 Happy Enterprise Silver Award.

## Environmental Performance

- Zero ozone-depleting or air-polluting emissions.
- Completed the 2024 GHG inventory with third-party verification.
- Zero environmental law violations or penalties





# 01

# About This Report


1-1 Report Information

1-2 About the Company

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ESG REPORT 2025

# 1-1 Report Information

## Report Overview

This report is the second Sustainability Report issued by CHIEFTEK PRECISION CO., LTD. (hereinafter referred to as cpc). It presents cpc's sustainability performance for the year 2025. Through this report, cpc uses it as an important communication channel with stakeholders to transparently disclose its sustainability strategies, implementation process, and performance achievements, respond to stakeholders' concerns, continuously create economic, environmental, and social value, and move toward its sustainable development goals.

## Reporting Period

The information and data disclosed in this report primarily cover the period from January 1, 2025 to December 31, 2025, and are consistent with the 2025 consolidated financial statements. Certain performance data include historical information dating back to 2021 or the most recent information available up to 2025.

## Reporting Boundary and Scope

The information disclosed in this report is primarily based on CHIEFTEK PRECISION CO., LTD. and covers the three dimensions of environmental, social, and corporate governance. The scope of economic performance includes the subsidiaries consolidated in the financial statements:Chieftek Machinery (Kunshan) Co., Ltd. (cpc Kunshan), CHIEFTEK PRECISION USA CO., LTD. (cpc USA), CHIEFTEK PRECISION HOLDING CO., LTD. (cpc Holding), cpc Europa GmbH (cpc Europa), and CHIEFTEK PRECISION INTERNATIONAL LLC. (cpc LLC).

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ESG REPORT 2025

# 1-1 Report Information

The relevant data were compiled by the Sustainability Promotion and Implementation Committee of cpc from information provided by each department and reviewed to ensure that the disclosed information complies with the principles of integrity and transparency in this report.

## Basis for Report Preparation

| Issuing Organization of the Standards | Standards Followed |
|---|---|
| The Global Reporting Initiative, GRI | GRI Standards：2021 |
| Taiwan Stock Exchange Corporation | Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies |
| Sustainability Accounting Standards Board, SASB | Industrial Machinery & Goods |

## Report Publication

cpc publishes its Sustainability Report annually in August and uploads it to the Market Observation Post System (MOPS) of the Financial Supervisory Commission. To support environmental protection and promote a paperless approach, the report is published in electronic format on cpc's website for public access and download. First Edition: August 2025 Current Edition: August 2026 Next Edition: August 2027

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ESG REPORT 2025

# 1-1 Report Information

## Information Restatement

The restatements made in this reporting year are as follows :

| Restated Information | Reasons for Restatement | Impact of Restatement | Report Structure |
|---|---|---|---|
| Local Procurement | Redefinition of the disclosure principles | Updated data for 2023 and 2024. | 4-9 Supply Chain Management |
| Salaries of Full-time Non-Managerial Employees | Incorrect number of full-time employees | Updated data for 2022 to 2024. | 5-2 Human Capital Development |
| Summary of Parental Leave Without Pay (2022–2024) | Incorrect calculation of the 2023 male retention rate after parental leave<br>Incorrect statistical data for the number of female employees who actually applied for parental leave without pay in 2024 | Updated data for 2023 and 2024. | 5-3 Labor & Employment Relations |
| Greenhouse Gas Emissions | Data discrepancies were identified during third-party verification; therefore, the relevant information was corrected and restated. | Updated data for 2024 | 6-2 Greenhouse Gas Emissions |

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# 1-1 Report Information

## Third-Party Verification / Assurance

The financial information disclosed in this report is derived from the consolidated financial statements audited by PwC Taiwan in accordance with the International Financial Reporting Standards (IFRS).
Management Systems: cpc has obtained ISO 9001, ISO 14001, ISO 14064-1, ISO 45001, and CNS 45001 certifications, all of which have successfully passed the annual verification conducted by SGS Taiwan Ltd. Relevant certification information is provided below.

| | | | |
|---|---|---|---|
| IFRS | International Financial Reporting Standards | CHIEFTEK PRECISION CO.,LTD.、CHIEFTEK PRECISION HOLDING CO.,LTD.、CHIEFTEK PRECISION INTERNATIONAL LLC.、CHIEFTEK PRECISION USA CO.,LTD.、cpc Europa GmbH、CHIEFTEK MACHINERY KUNSHAN CO., Ltd. | PricewaterhouseCoopers, Taiwan Republic of China |
| ISO 9001 | Quality Management System | Southern Taiwan Science Park Plant | SGS Taiwan Ltd. |
| ISO 14001 | Environmental Management System | Southern Taiwan Science Park Plant | SGS Taiwan Ltd. |
| ISO 14064-1 | Organization-level Greenhouse Gas Inventory | Southern Taiwan Science Park Plant | SGS Taiwan Ltd. |

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# 1-1 Report Information

| | | | |
|---|---|---|---|
| ISO 45001 | Occupational Health and Safety Management System | Southern Taiwan Science Park Plant | SGS Taiwan Ltd. |
| CNS 45001 | Occupational Health and Safety Management System | Southern Taiwan Science Park Plant | SGS Taiwan Ltd. |

## Contact Information

If you have any questions, suggestions, or feedback regarding this report, please feel free to contact us.

Contact Person: Ms. Chia-Jung Wu, Manager, Accounting Department
Email: ESG@mail2.chieftek.com
Website: www.chieftek.com

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# 1-2 About the Company

For a more detailed company profile, please refer to the Company's 2025 Annual Report.

CHIEFTEK PRECISION CO., LTD. (cpc) is a leading Taiwanese provider of precision linear motion and intelligent automation solutions. Leveraging its expertise in precision linear motion, mechatronic integration, drive control, and smart automation technologies, cpc is committed to delivering high-quality, high-precision, and highly reliable products and integrated solutions. Guided by its core values of Quality, Innovation, Integrity, and Sustainability, cpc continues to invest in R&D and smart manufacturing, transforming from a precision component manufacturer into a strategic partner offering modular, system-level, and platform-based automation solutions.

Driven by in-house R&D, cpc has established a comprehensive product portfolio covering key components, modules and subsystems, robotics, and industrial control platforms. Its products include linear guideways, linear motors, DD motors, servo motors, encoders, servo drives, linear motor modules, multi-axis platforms, micro six-axis robotic arms, key modules for humanoid robots, and the cpcStudio software platform compliant with the IEC 61131-3 standard. These technologies enable cpc to provide customers with complete Total Solution offerings, from precision motion components and mechatronic integration to intelligent control platforms.

cpc's products are widely used in semiconductor equipment, electronics manufacturing, industrial automation, machine tools, optoelectronics, medical equipment, smart logistics, robotics, and smart manufacturing, while continuously expanding into emerging application sectors. According to estimates based on Taiwan Customs statistics released by the Ministry of Finance, cpc held an approximately 6.5% share of Taiwan's linear guideway export market in 2025, demonstrating its strong market competitiveness and brand influence in the precision linear motion industry.

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ESG REPORT 2025

# 1-2 About the Company

cpc continues to strengthen its core capabilities in precision machining, motor design, drive control, and mechatronic integration while expanding its patent portfolio and driving product innovation. cpc has developed key technologies in high-precision linear guidance, high-load capacity, long-life lubrication, multi-axis synchronized control, and intelligent control platforms. At the same time, cpc is integrating emerging technologies—including artificial intelligence (AI), robotics, automation control, and industrial software—to deliver open, intelligent, and highly integrated products and services that enhance customers' productivity and equipment performance.

In response to global trends toward smart manufacturing, digital transformation, low-carbon production, and industrial automation, cpc continues to increase its investment in research and development, establish smart factories, advance intelligent manufacturing and process optimization, and strengthen supply chain, quality, and risk management to enhance operational resilience and global competitiveness.

Looking ahead, cpc will continue to reinforce its in-house R&D capabilities while expanding its portfolio of high-value-added products, including robotics, automation systems, and intelligent control platforms. Through technological innovation, product upgrades, and global market expansion, cpc aims to work closely with customers and supply chain partners to accelerate smart manufacturing and industrial transformation. Meanwhile, cpc remains committed to environmental protection, social responsibility, and corporate governance (ESG) by advancing energy conservation and carbon reduction, ethical business practices, talent development, and sustainable supply chain management. Through these efforts, cpc strives to create long-term value for business, society, and the environment while progressing toward its vision of becoming a global leader in intelligent automation solutions.

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ESG REPORT 2025

# 1-2 About the Company

## Company Overview

| Company Information | | |
|---|---|---|
| Company Name | CHIEFTEK PRECISION CO.,LTD. | |
| Date of Listing | 1998/10/19 | |
| Paid-in Capital | 892,618,040 | |
| Number of Employees | 312 | |
| Industry | Electric Machinery | |
| Principal Business Activities | Engaged in the research and development, design, manufacturing, and sales of the following products: | |
| | 1. Miniature linear guideways.<br>2. Miniature ball screws.<br>3. Miniature linear modules.<br>4. Optoelectronic and semiconductor process equipment. | 5. High-performance electromechanical products.<br>6. AI software platforms and tools.<br>7. High-precision integrated products.<br>8. Concurrently engaged in international trade related to the aforementioned products. |
| Chairman | Angelika Chen | |
| General Manager | Anton Hsu | |
| Company Headquarters | No.3, Dali 1st Rd., Xinshi Dist., Tainan City 74145,Taiwan (R.O.C.) | |

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# 1-2 About the Company

## Shareholding ratio

As of March 30, 2026 (Unit: Shares)

| Shareholding structure \ Number | Number of shareholders | Shares held | Shareholding percentage |
|---|---|---|---|
| Government agency | 0 | 0 | 0.00% |
| Financial institution | 0 | 0 | 0.00% |
| Other legal entities | 43 | 21,600,230 | 24.20% |
| Individual | 14,869 | 63,918,378 | 71.61% |
| Foreign institutions and individuals | 37 | 3,743,196 | 4.19% |
| Total | 14,949 | 89,261,804 | 100.00% |

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# 1-2 About the Company

## Major Shareholders

| Names of Major Shareholders | Shares Held | Shareholding Percentage (%) |
|---|---|---|
| HSU MING-CHE | 6,127,271 | 6.86% |
| XINZHIDE INVESTMENT CO., LTD. | 4,246,100 | 4.76% |
| CHEN LI- FEN | 4,009,675 | 4.49% |
| DAVID ENTERPRISE CO., LTD. | 3,682,553 | 4.13% |
| GUANGMING PUYUAN INVESTMENT CO., LTD. | 3,310,100 | 3.71% |
| YIJHIHDE MANAGEMENT CONSULTING CO., LTD | 2,380,040 | 2.67% |
| CHIEFTEK PRECISION CO., LTD. | 2,000,000 | 2.24% |
| DENENG SUNSHINE INVESTMENT CO.,LTD. | 1,544,751 | 1.73% |
| LI AN | 1,507,752 | 1.69% |
| WANG CHANGFENG | 1,465,552 | 1.64% |

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# 1-2 About the Company

## Shareholding Distribution

As of March 30, 2026 (Unit: Shares)

| Shareholding Classification | Number of Shareholders | Number of Shares Held | Shareholding Percentage (%) |
|---|---|---|---|
| 1--------999 | 4,409 | 829,388 | 0.93% |
| 1,000------5,000 | 9,389 | 16,556,684 | 18.55% |
| 5,001-----10,000 | 653 | 4,938,309 | 5.53% |
| 10,001-----15,000 | 153 | 1,897,883 | 2.13% |
| 15,001-----20,000 | 94 | 1,672,860 | 1.87% |
| 20,001-----30,000 | 67 | 1,719,151 | 1.93% |
| 30,001-----50,000 | 56 | 2,212,190 | 2.48% |
| 50,001----100,000 | 46 | 3,345,662 | 3.75% |
| 100,001----200,000 | 26 | 3,446,347 | 3.86% |
| 200,001----400,000 | 28 | 8,633,909 | 9.67% |
| 400,001----600,000 | 7 | 3,797,635 | 4.25% |
| 600,001----800,000 | 4 | 2,525,040 | 2.83% |
| 800,001--1,000,000 | 3 | 2,832,963 | 3.17% |
| Over 1,000,001 Shares | 14 | 34,853,783 | 39.05% |
| Total | 14,949 | 89,261,804 | 100.00% |

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# 1-2 About the Company

## List of Industry Associations Participated

| Industry Associations Joined in 2025 | Participation Type |
|---|---|
| Yizai Association, Tainan City (Incorporated Association) | Membership |
| Tainan Shugu Science Park Industrial Association | Membership |
| Taiwan Machine Tool & Accessory Builders' Association(TAMI) | Membership |
| Taiwan Science Park Industrial Association | Membership |
| Taiwan Electrical and Electronic Manufacturers' Association(TEEMA) | Sponsoring Membership |
| Taiwan Bearing and Transmission Parts Exporters Association | Membership |
| Taiwan Association of Listed Companies | Membership |
| Southern Taiwan Science Park Industry-Academia Association | Membership |
| Taiwan JUKI Sewing Machine Co., Ltd. Partners' Association | Membership |

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# cpc Global Locations







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# S1 Six-Axis Robotic Arm(Only 215.5x435x151.7mm)

**S1 The Next Generation of Robotics, Fully Upgraded**

Breaking application limits and setting a new benchmark for compact, high-precision robotic performance.




- Powerful 2 kg Payload
- Ultra-Wide 650 mm Reach — Farther, Steadier, and Stronger
- A smarter automation core delivering greater flexibility, precision, and efficiency.



# 02

# Corporate Philosophy and Sustainability Strategy


2-1 Business Philosophy

2-2 Sustainable Development Strategy

2-3 Message from the Chairperson

2-4 Sustainability Implementation Framework

2-5 Board of Directors and Functional Committees

2-6 Corporate governance structure

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## 2-1 Business Philosophy



### Founded on virtue, integrating integrity and expertise

Leading global linear motion with integrity, sustainability, and excellence.

### Focused with a single mind

Innovation in technology, empowered by global patents.

### Positive and passionate

Continuous improvement, creating value, empowering customer competitiveness.

### From virtue flows wealth

Mutual growth, shared prosperity, and sustainable happiness with cpc.

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# 2-2 Sustainable Development Strategy

In line with international trends and relevant standards, cpc implements sustainability initiatives and fulfills its corporate social responsibilities to advance sustainable development.

## Transparency and integrity in all we do.

- ◆Transparency and good governance.
- ◆Integrity, sustainability, global leadership .
- ◆Cultivating compassionate, global, and professional talent with honor.

## Awareness for safety, action for the environment.

- ◆Sustainability awareness, a shared culture of life.
- ◆A healthy environment for a balanced and thriving team.
- ◆Recycle, purify, save energy, reduce waste.

## Rooted in virtue, creating a harmonious society.

- ◆Rooted in culture, guided by virtue.
- ◆A team of integrity and expertise, a model for business.
- ◆CSR in action, harmony for all.

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# 2-3 Message from the Chairperson

Dear Shareholders, Partners, and Stakeholders,
Amid the global transition toward smart manufacturing and sustainable development, cpc remains committed to its core values of innovation, quality, and sustainability. We continue to advance automation and mechatronic technologies, providing customers with efficient, reliable, and competitive solutions.



Leveraging its expertise in precision machinery, motion control, and system integration, cpc provides products and solutions for the semiconductor, optoelectronics, medical, electronics, and advanced manufacturing industries, creating value and enhancing global competitiveness.

**President & CTO, R&D Center**
**HSU MING-CHE**

**Chairperson & CEO**
**CHEN LI-FEN**

Built upon the core architecture of cpcCells, cpcSystem, cpcRobot, and cpcStudio, cpc continues to strengthen its capabilities in smart manufacturing and automation, spanning precision linear motion components, modular automation systems, intelligent robots, and software platforms. Through continuous investment in high-performance motors, key components, and robotic modules, cpc enhances product performance, stability, and reliability to meet the growing demand for precision and efficiency.

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# 2-3 Message from the Chairperson

Looking ahead, cpc will focus on smart, low-carbon, and integrated development. By advancing humanoid and intelligent robotics, AI vision, and data-driven control, cpc aims to enhance product perception, decision-making, and autonomous operation while expanding application opportunities.

cpc will also integrate energy efficiency and carbon reduction into product design and manufacturing, helping customers reduce energy use and operating costs. Meanwhile, cpc will strengthen corporate governance, risk management, internal controls, employee development, occupational safety, and supply chain resilience.

Driven by innovation, cpc will continue integrating robotics, artificial intelligence, and smart automation, working with industry partners to advance smart manufacturing and next-generation applications. cpc remains committed to quality, service, corporate responsibility, and its vision of becoming a global leader in automation technology and sustainable development.

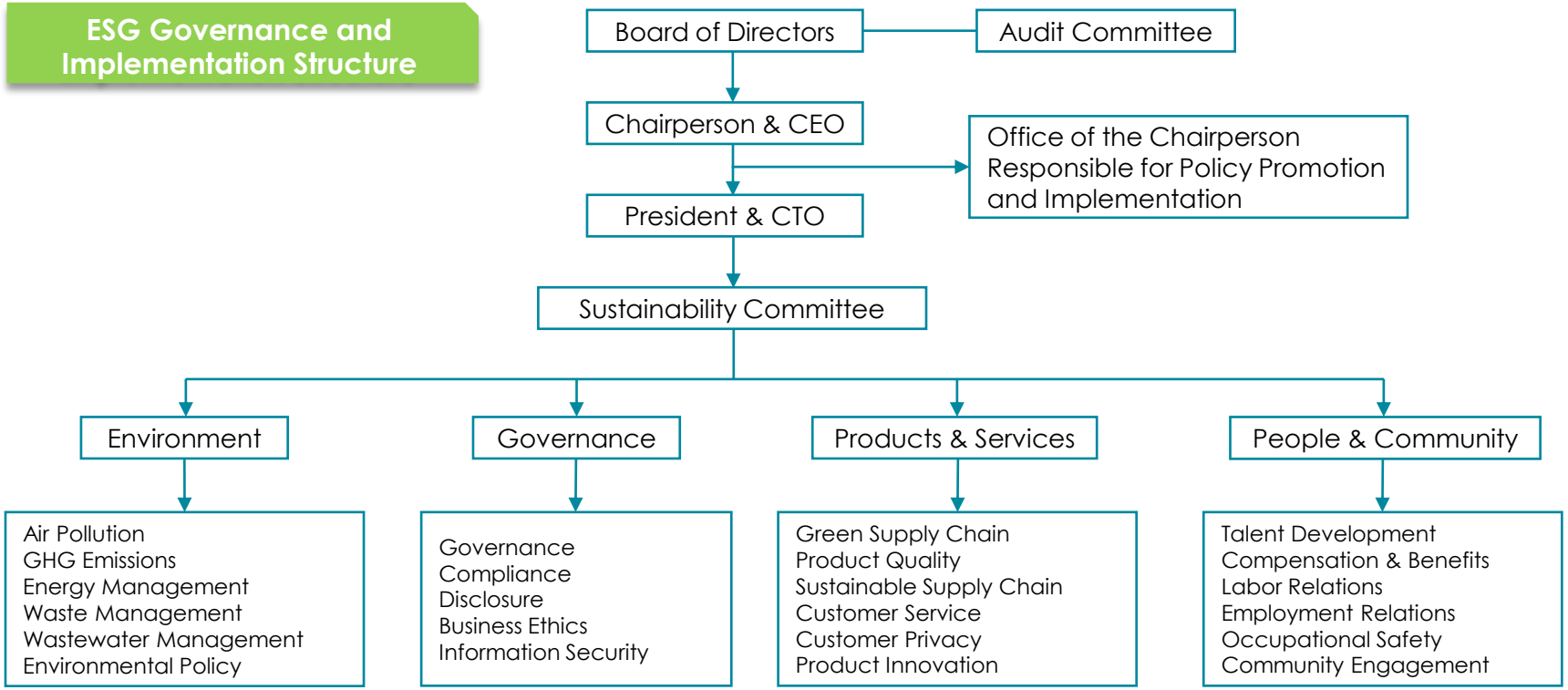
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# 2-4 Sustainability Implementation Framework

The Board of Directors has designated the Chairman's Office as the unit responsible for planning and implementing sustainability policies and initiatives, with regular reporting to the Board.
On August 7, 2024,cpc established the Sustainability Promotion and Implementation Committee to oversee sustainability initiatives, monitor performance, engage with stakeholders, and ensure the completeness and compliance of sustainability disclosures.

## ESG Governance and Implementation Structure



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# 2-4 Sustainability Implementation Framework

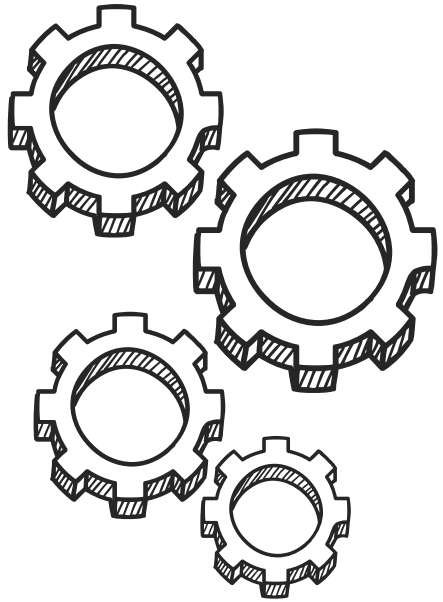
## Implementation Status

### Board of Directors :

Responsible for approving sustainability policies, related management guidelines, and concrete action plans.

### Office of the Chairman :

The Chairman's Office is responsible for formulating and implementing sustainability policies and action plans and regularly reports progress to the Board of Directors.



### Audit Committee :

Responsible for reviewing sustainability policies, related management guidelines, and concrete action plans.

### Sustainability Promotion and Implementation Committee :

1. Promotes initiatives through four working groups (Environmental Sustainability, Corporate Governance, Product & Service, and Employee Care/Social Engagement), monitors performance, engages stakeholders, and adjusts strategies to integrate sustainability into operations.

2. Convenes at least once annually (or more as needed) to report on implementation progress.

3. Responsible for preparing and revising the Sustainability Report.

### Key Sustainability Topics Reported to the Board of Directors

| Board Meeting Date | Board Session | Agenda Item |
|---|---|---|
| 2025/08/06 | 9th Board of Directors, 4th Meeting | Approval of cpc's 2024 Sustainability Report |

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# 2-5 Board of Directors and Functional Committees

The Board of Directors is cpc's highest governance body, responsible for guiding corporate strategy, supervising management, and safeguarding the interests of cpc and its shareholders in accordance with applicable laws, regulations, and the Articles of Incorporation. Directors are elected through a candidate nomination system at the shareholders' meeting.

At the 2023 Annual Shareholders' Meeting, nine directors, including four independent directors, were elected to the ninth Board. The Board comprises professionals with expertise in business management, finance, accounting, and law, providing diverse perspectives to enhance operational performance and management efficiency.

The Board convenes at least once every quarter and held five meetings in 2025.

## Annual Board Performance Evaluation

cpc established the Board Performance Evaluation Policy, which was approved by the Board of Directors on February 9, 2018. Annual self-assessment questionnaires are conducted, and the evaluation results are summarized, reviewed, reported to the Board, and disclosed on cpc's website.

The self-assessment for 2025, covering the performance of 2024, was completed in February 2026. The results were reported to the Board of Directors on February 12, 2026, and simultaneously disclosed on cpc's website.

The most recent performance evaluation (for 2024) adopted an internal questionnaire-based self-assessment covering the overall Board, functional committees, and individual directors. All evaluation results were rated as "Excellent" (average score above 4 points; 3–4 points: Fair; 2–3 points: Below Average; below 2 points: Poor).

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# 2-5 Board of Directors and Functional Committees

| Evaluation Cycle | Evaluation Period | Evaluation Scope | Evaluation Method | Evaluation Items |
|---|---|---|---|---|
| Executed on an annual basis | From January 1, 2025 to December 31, 2025 | The Board of Directors | Board Self-Assessment | 1. Level of Participation in Company Operations<br>2. Enhancement of Board Decision-Making Quality<br>3. Board Composition and Structure<br>4. Election and Continuing Education of Directors<br>5. Aspects of Internal Control |
| | | Individual Board Members | Directors' Self-Evaluation | 1. Understanding of Company Goals and Missions<br>2. Awareness of Directors' Responsibilities<br>3. Level of Participation in Company Operations<br>4. Management of Internal Relationships and Communication<br>5. Professional Expertise and Continuing Education of Directors<br>6. Aspects of Internal Control |

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# 2-5 Board of Directors and Functional Committees

## Diversity of the Board of Directo

cpc, based on its operational scale and development needs, has established nine seats on the Board of Directors, including four independent directors. Board members' professional backgrounds span industry, law, and business management, reflecting cpc's commitment to board diversity. The main policy objectives are as follows：

1) Board Composition Diversity: Diversity shall be considered in Board composition, and appropriate policies shall be formulated in line with the Company's operations and development, covering: :
   A. Basic Attributes and Values: Gender, age, nationality, and cultural background.
   B. Professional Knowledge and Skills: Expertise in law, accounting, industry, finance, marketing, or technology, and relevant industry experience.
2) Competencies of Board Members: The Board as a whole shall demonstrate the knowledge, skills, and character necessary to fulfill its duties, comprising eight core competencies.

   A. Business Judgment
   B. Accounting & Financial Analysis
   C. Management Expertise
   D. Crisis Management
   E. Industry Knowledge
   F. Global Perspective
   G. Leadership
   H. Decision-Making
   I. Risk Management Expertise

3) The implementation of board member diversity in the Company is as follows:

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# 2-5 Board of Directors and Functional Committees

| Title | Name | Gender | Business Judgment | Accounting & Finance | Management | Crisis Management | Industry Knowledge | Global Perspective | Leadership | Decision-Making | Risk Management |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Chairman and CEO | CHEN LIFEN | Female | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Board Director | HSU MINGCHE | Male | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Board Director | LI AN | Female | | | ✓ | | | ✓ | | | ✓ |
| Board Director | WANG CHEN PIHSIA | Female | | | ✓ | | | ✓ | | | ✓ |
| Board Director | CHEN JIAHAO | Male | | | | | | ✓ | | | ✓ |
| Independent Director | HO MINGZIH | Male | | | | ✓ | ✓ | ✓ | | | ✓ |
| Independent Director | ZENG XUWEN | Male | | ✓ | | ✓ | ✓ | ✓ | | | ✓ |
| Independent Director | WU LINGLING | Male | | | | ✓ | ✓ | ✓ | | | ✓ |
| Independent Director | WANG YONG ZHANG | Female | | | | ✓ | ✓ | ✓ | | | ✓ |

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# 2-5 Board of Directors and Functional Committees

## Board Members' Education, Experience, and Attendance Record

| Title | Name | Gender | Education & Experience | Meetings Attended | Proxy Attendances | Attendance Rate |
|---|---|---|---|---|---|---|
| Chairman and Chief Strategy Officer | CHEN LIFEN | Female | Research in Art History, Universität Stuttgart, Germany<br>Founding President, National Cheng Kung University Innovation Incubation Association<br>Chairperson of the Centennial Celebration Alumni Association, National Tainan Girls' Senior High School<br>20th President, Tainan Yizai Association<br>Vice Chairman, Taiwan Science Park Industry Association | 5 | 0 | 100% |
| Director, President and Chief Technology Officer of R&D Center | HSU MINGCHE | Male | Master of Mechanical Engineering, Universität Stuttgart, Germany President and Head of Research and Development, CHIEFTEK PRECISION CO., LTD. | 5 | 0 | 100% |

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# 2-5 Board of Directors and Functional Committees

## Board Members' Education, Experience, and Attendance Record

| Title | Name | Gender | Education & Experience | Meetings Attended | Proxy Attendances | Attendance Rate |
|---|---|---|---|---|---|---|
| Director | LI AN | Female | Bachelor of Science in Nutrition, Fu Jen Catholic University<br>Master of Science in Nutrition, New York University<br>Master of Science in Computer Science, University of Denver<br>Computer Engineer, National Renewable Energy Laboratory (NREL), USA<br>Senior Computer Engineer, US West Telecommunications<br>Chief Information Officer, MOTECH Industries Inc. | 5 | 0 | 100% |
| Director | WANG CHEN PIHSIA | Female | National Tainan Girls' Senior High School<br>Chairman, Yucheng Starch Enterprise Co., Ltd.<br>Supervisor, Mao Fa Electronics Co., Ltd. | 4 | 1 | 80% |

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# 2-5 Board of Directors and Functional Committees

## Board Members' Education, Experience, and Attendance Record

| Title | Name | Gender | Education & Experience | Meetings Attended | Proxy Attendances | Attendance Rate |
|---|---|---|---|---|---|---|
| Board Director | CHEN JIAHAO | Male | Bachelor of Science in Naval Architecture and Marine Engineering, National Cheng Kung University<br>Master of Science in Mechanical Engineering, Old Dominion University, USA<br>Ph.D. in Engineering Mechanics, University of Florida, USA<br>Teaching Assistant, Department of Mechanical Engineering, Shu-Te Junior College of Technology<br>Engineer, Compressor Division, Taiwan Matsushita Electric Co., Ltd.<br>Associate Professor, Department of Mechanical Engineering, National Cheng Kung University<br>Visiting Researcher, Advanced Manufacturing Research Institute, Green Design and Manufacturing Research Group, National Institute of Advanced Industrial Science and Technology (AIST), Japan<br>Professor, Department of Mechanical Engineering, National Cheng Kung University<br>Adjunct Professor, Department of Mechanical Engineering, National Cheng Kung University | 5 | 0 | 100% |

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# 2-5 Board of Directors and Functional Committees

## Board Members' Education, Experience, and Attendance Record

| Title | Name | Gender | Education & Experience | Meetings Attended | Proxy Attendances | Attendance Rate |
|---|---|---|---|---|---|---|
| Independent Director | HO MINGZIH | Male | Bachelor of Science in Engineering Science, National Cheng Kung University<br>Master of Science in Electrical Engineering, Texas A&M University, USA<br>Ph.D. in Electrical Engineering, Texas A&M University, USA<br>Researcher, Research and Development Division, Ritek Corporation<br>Assistant Professor, Department of Engineering Science, National Cheng Kung University<br>Associate Professor, Department of Engineering Science, National Cheng Kung University | 5 | 0 | 100% |
| Independent Director | ZENG XUWEN | Male | Bachelor of Business Administration, National Cheng Kung University<br>Director, Planning Division, Office of the General Manager, TECO Electric & Machinery Co., Ltd.<br>Supervisor, CHIEFTEK PRECISION CO., LTD. (June 17, 2011 – June 21, 2020) | 5 | 0 | 100% |

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# 2-5 Board of Directors and Functional Committees

## Board Members' Education, Experience, and Attendance Record

| Title | Name | Gender | Education & Experience | Meetings Attended | Proxy Attendances | Attendance Rate |
|---|---|---|---|---|---|---|
| Independent Director | WU LINGLING | Male | Master of Science in Special Education, University of Southern California, USA<br>Supervisor, CHIEFTEK PRECISION CO., LTD. (November 12, 2010 – June 20, 2012) | 5 | 0 | 100% |
| Independent Director | WANG YONG ZHANG | Female | Director, CHIEFTEK PRECISION CO., LTD. (March 17, 2011 – June 16, 2014)<br>Master of Science in Electrical Engineering, Princeton University, USA<br>Vice President, Tatung Electronics Co., Ltd.<br>Vice President, Acer Inc.<br>Vice President, Hsinchu Science Park, Hon Hai Precision Industry Co., Ltd.<br>Vice President, Antop Technology Co., Ltd.<br>Chief Executive Officer, Kuang Chuan Technology Co., Ltd.<br>General Manager, Testech Technology Co., Ltd.<br>Special Assistant to the Chief Executive Officer, Chimei Innolux Corporation | 5 | 0 | 100% |

Please refer to cpc's 2025 Annual Report for details of directors' concurrent positions, compensation, and Board resolutions.

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# 2-5 Board of Directors and Functional Committees

## Continuing Education in ESG Sustainable Development

To strengthen corporate governance, cpc proactively provides directors with corporate governance information and continuing education opportunities. In 2025, all directors completed a total of 54 training hours, averaging six hours per director, in compliance with the recommended training requirements.

| Job Title | Name | Sponsor | Refresher course | Study hours |
|---|---|---|---|---|
| Chairman | CHEN LIFEN | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Board Director | HSU MINGCHE | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Board Director | LI AN | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Board Director | WANG CHEN PIHSIA | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Board Director | CHEN JIAHAO | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |

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# 2-5 Board of Directors and Functional Committees

## Continuing Education in ESG Sustainable Development

| Job Title | Name | Sponsor | Refresher course | Study hours |
|---|---|---|---|---|
| Independent Director | HO MINGZIH | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Independent Director | ZENG XUWEN | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Independent Director | WU LINGLING | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |
| Independent Director | WANG YONG ZHANG | Taiwan Corporate Governance Association | Risks Associated with Capital Repatriation from Mainland China and Potential Mitigation Strategies | 3 |
| | | Taiwan Corporate Governance Association | Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring | 3 |

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# 2-5 Board of Directors and Functional Committees

## Conflict of Interest

All directors of cpc uphold the principles of integrity and self-discipline. Directors with a conflict of interest in matters submitted to the Board shall recuse themselves from discussions and voting in accordance with cpc's Code of Ethical Conduct and relevant regulations.
Directors and managerial officers shall not use their positions to obtain improper benefits for themselves or others.
In 2025, the following Board resolutions were subject to recusal requirements pursuant to Articles 206 and 178 of cpc Act:

| Date of Meeting | Agenda Items |
|---|---|
| January 24, 2025 | Distribution of managerial officers' year-end bonuses for 2024<br>Review of managerial officers' compensation and related policies for 2024 |
| August 6, 2025 | Distribution of employee compensation to managerial officers for 2024<br>Distribution of directors' remuneration for 2024 |

For information on directors' concurrent positions in other companies, please refer to the Directors' Profile section of the Annual Report.
Directors and managerial officers engaging in activities within cpc's business scope for themselves or others shall obtain prior approval from the shareholders' meeting in accordance with applicable laws and regulations. In addition, none of the Board members has cross-shareholding relationships with cpc's major suppliers.

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# 2-5 Board of Directors and Functional Committees

## Audit Committee

cpc established the Audit Committee in June 2020 to further strengthen the Board's corporate governance responsibilities and enhance Board operations. The Audit Committee consists entirely of independent directors, with no fewer than three members, including at least one member with accounting or financial expertise.

The Audit Committee convenes at least once every quarter to oversee the fair presentation of cpc's financial statements, the effectiveness of internal controls, legal compliance, risk management, and the appointment, dismissal, independence, and performance of the external auditors.

In 2025, the Audit Committee held five meetings. For details of its operations and resolutions, please refer to the "Functional Committees" section on cpc's website or the 2025 Annual Report of cpc.

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# 2-5 Board of Directors and Functional Committees

## Key Responsibilities of the Audit Committee in 2025

1. Regular communication with the Chief Internal Auditor regarding audit report results in accordance with the annual audit plan.
2. Regular communication with cpc's certified public accountants (CPAs) on the review or audit results of quarterly financial statements.
3. Review of quarterly financial reports.
4. Assessment of the effectiveness of the internal control system.
5. Evaluation of the independence and suitability of CPAs in providing audit and non-audit services.
6. Deliberation on policies and transactions related to assets, derivative financial instruments, loans of funds, and endorsements/guarantees.
7. Oversight of regulatory compliance.

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# 2-5 Board of Directors and Functional Committees

## Committee Performance

Attendance of Independent Directors at Audit Committee Meetings in 2025

| Job Title | Actual Attendance Rate (%) | Number of Meetings Attended | Number of Meetings Attended by Proxy |
|---|---|---|---|
| Convener HO MINGZIH | 100.00% | 5 | 0 |
| ZENG XUWEN | 100.00% | 5 | 0 |
| WU LINGLING | 100.00% | 5 | 0 |
| WANG YONG ZHANG | 100.00% | 5 | 0 |

For details of the resolutions and operations of each Audit Committee meeting, please refer to the "Audit Committee Operations" section under "Functional Committees" on cpc's website or the 2025 Annual Report of cpc.

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# 2-5 Board of Directors and Functional Committees

## Remuneration Committee

To enhance corporate governance and strengthen the Board's function in overseeing remuneration, and to assist in the execution and evaluation of the remuneration of directors and managers, cpc resolved on December 22, 2011 (ROC Year 100) to establish the Remuneration Committee and adopt the Remuneration Committee Charter.

The Remuneration Committee is currently composed of four independent directors, including one female independent director. The four members, with diverse backgrounds and extensive professional experience, possess a comprehensive understanding of both domestic and international industry trends. Through at least two regular meetings each year, supplemented by ad-hoc discussions, the Committee reviews reasonable remuneration policies and performance appraisal systems. These reviews are continuously refined in alignment with business dynamics and integrated with cpc's corporate social responsibility (CSR) policies, thereby enhancing quality and competitiveness at each stage of development.

The primary responsibilities of the Remuneration Committee are to periodically evaluate and establish cpc's overall remuneration policies, formulate and review (at least once annually) the performance evaluation standards, policies, systems, and structures governing the remuneration of directors and managers, and assess and determine the remuneration packages and employee compensation or other incentive programs for directors, managers, and employees. The Remuneration Committee faithfully performs the following duties from a professional and objective standpoint:

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1. Formulate proposals for the remuneration of directors and managers, as well as periodic evaluation reports thereof.
2. Formulate and periodically review the performance evaluation of directors and managers.
3. Formulate and periodically review cpc's remuneration policies, systems, standards structures.
4. Other matters assigned by the Board of Directors.

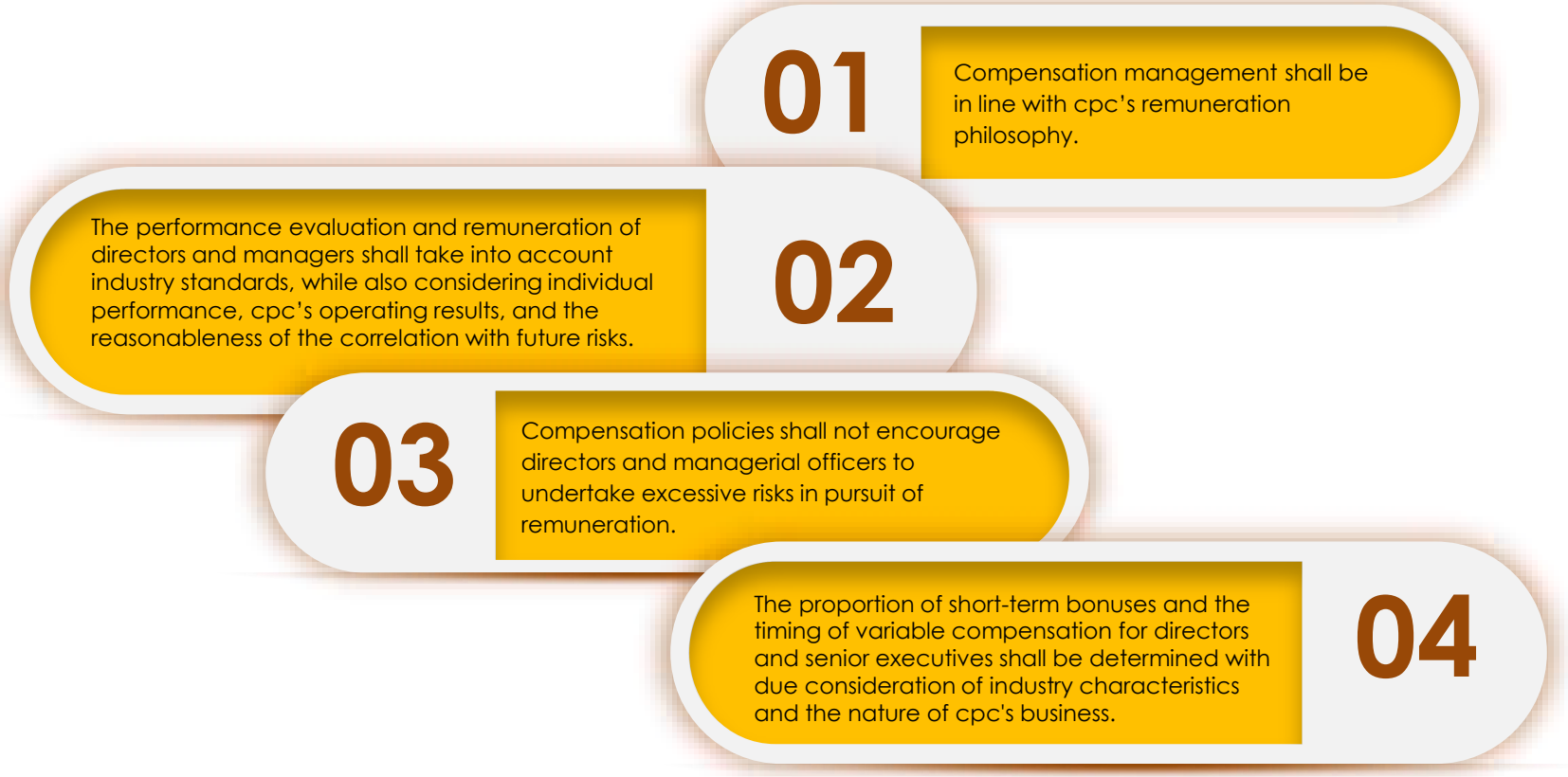
In performing its duties, the Remuneration Committee shall act in accordance with the following standards

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# 2-5 Board of Directors and Functional Committees

The proportion of short-term bonuses and the timing of variable compensation for directors and senior executives shall be determined with due consideration of industry characteristics and the nature of cpc's business.



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# 2-5 Board of Directors and Functional Committees

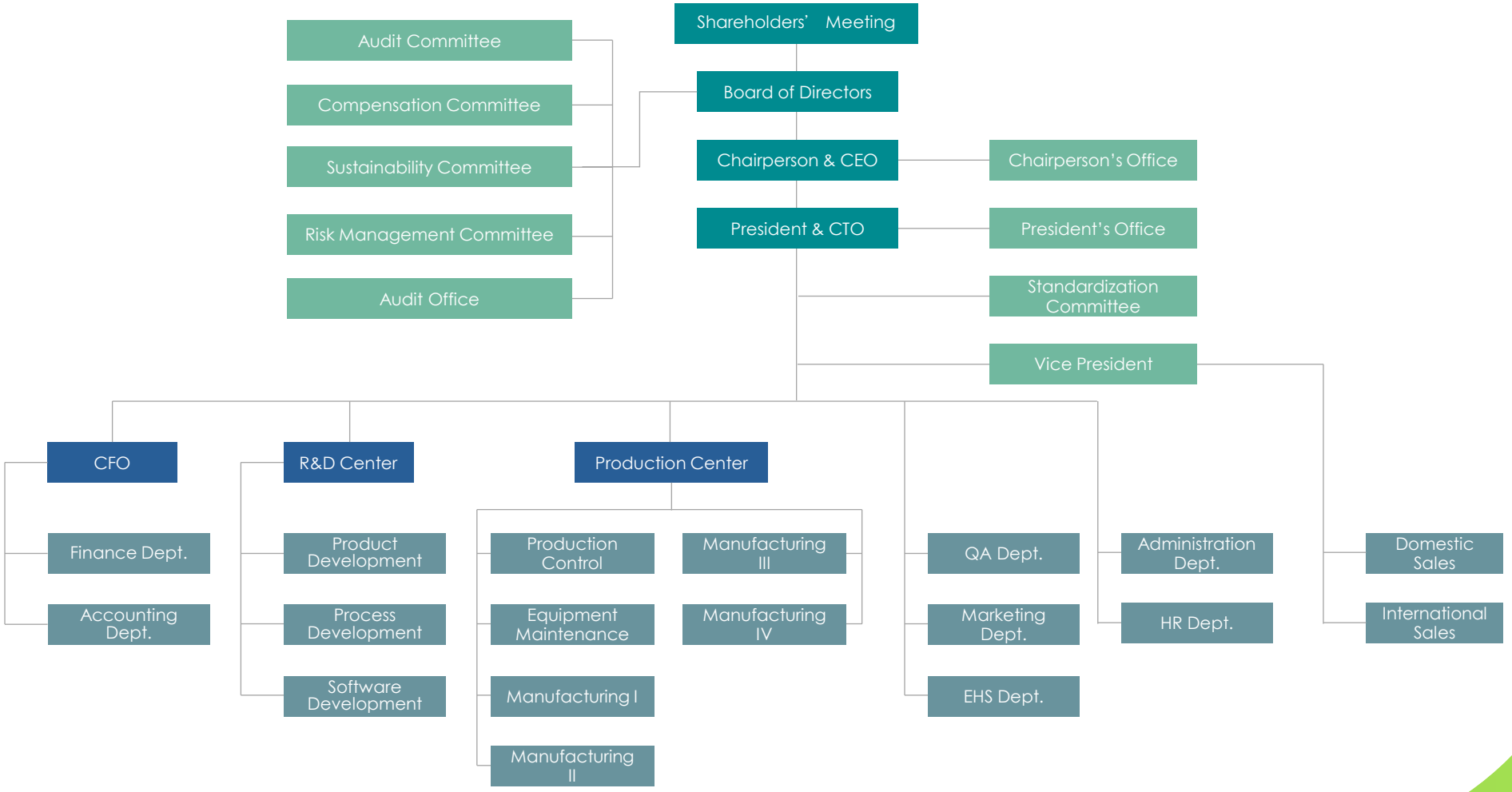
cpc's compensation policy is based on its Articles of Incorporation and Corporate Governance Best Practice Principles and is linked to departmental responsibilities and performance achievements. Through a reasonable compensation policy, cpc aims to attract and retain outstanding talent. For information regarding the remuneration of directors and managerial officers in 2025, please refer to the 2025 Annual Report. The current term of the Compensation Committee is from May 26, 2023, to May 25, 2026. In 2025, the Committee held two meetings, with a 100% attendance rate by all committee members.

For details of the resolutions and operations of each Compensation Committee meeting, please refer to the "Compensation Committee Resolutions" section under "Functional Committees" on cpc's website or the 2025 Annual Report of cpc.

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# 2-6 Corporate governance structure





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# Identification of Material Topics


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# 3-1 Stakeholder Engagement

| Stakeholders | Key Sustainability Issues | Engagement Channel / Frequency | Communication Outcomes for 2025 |
|---|---|---|---|
| Employees | Labor-Management Relations and Employee Rights | Performance Evaluation (Annually)Company Announcements (Real-time)Employee Consultation Hotline (Real-time)Labor-Management Meetings (Quarterly)) | ● cpc provides multiple channels for employees to express their opinions and regularly convenes labor-management meetings. A total of five labor-management meetings were held in 2025.<br>● Communication channels include cpc's internal website, email, and the stakeholder section of the corporate website.<br>● Labor-management meetings, Employee Welfare Committee meetings, Occupational Safety and Health Committee meetings, and annual performance review meetings were all held as scheduled.<br>● Electronic display boards are used to present employees' daily productivity performance. |
| Employee | Occupational Safety and Health | Conduct occupational safety and health education and training programs.<br>Provide regular health examinations for employees. | ● In 2025, cpc arranged 12 medical consultation sessions to better understand employees' needs and demonstrate its commitment to employee support and care.<br>● Employee health examinations were conducted in 2025. |

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# 3-1 Stakeholder Engagement

| Stakeholders | Key Sustainability Issues | Engagement Channel / Frequency | Communication Outcomes for 2025 |
|---|---|---|---|
| Employee | Occupational Safety and Health | Carry out workplace safety and health inspections.<br>Organize employee health promotion activities.<br>Assist employees in applying for group insurance benefits and labor insurance subsidies. | ● cpc completed the three-year recertification of its ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System and obtained the certificates in September 2023. The annual surveillance audit was completed in August 2025.<br>● Occupational safety and health committee meetings are convened regularly in accordance with applicable laws and regulations. |
| Employee | Diversity, Inclusion, and Equal Employment Opportunities | The Employee Code of Conduct explicitly prohibits all forms of discrimination, sexual harassment, and other human rights violations. Forced labor and child labor are strictly prohibited. | ● In 2025, cpc received no complaints regarding workplace sexual harassment prevention measures. |

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# 3-1 Stakeholder Engagement

| Stakeholders | Key Sustainability Issues | Engagement Channel / Frequency | Communication Outcomes for 2025 |
|---|---|---|---|
| Employee | Diversity, Inclusion, and Equal Employment Opportunities | cpc has established regulations governing workplace sexual harassment prevention, complaint handling procedures, and disciplinary measures. | |
| Investors / Shareholders | • Corporate Governanc<br>• Operating Performance | Annual Shareholders' Meeting (Annually)<br>Investor Conference (Annually)<br>Monthly Revenue Announcement (Monthly)<br>Financial Report Disclosure (Quarterly / Annually) | ● Monthly revenue performance is disclosed in accordance with applicable regulations.<br>● cpc website is updated from time to time to disclose information related to operations, financial performance, business activities, and corporate governance.<br>● Financial reports are disclosed quarterly in compliance with regulatory requirements.<br>● Two investor conferences were held in 2025. |

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# 3-1 Stakeholder Engagement

| Stakeholders | Key Sustainability Issues | Engagement Channel / Frequency | Communication Outcomes for 2025 |
|---|---|---|---|
| Investors / Shareholders | • Corporate Governanc<br>• Operating Performance | Revenue Performance Announcement (Monthly)<br>Corporate Website and Market Observation Post System (MOPS) (Real-time)<br>Investor Relations Contact Window (Real-time) | ● Material information is announced simultaneously in both Chinese and English, and quarterly financial reports, annual reports, shareholders' meeting materials, and other relevant information are disclosed in both languages.<br>● cpc conducted several institutional investor visits and conference calls during the year. |
| Customers | Customer Service | Non-Disclosure Agreements (NDAs) (Real-time)<br>Customer Visits (As Needed)<br>Communication and feedback through telephone calls or email with sales managers and personnel (As Needed) | ● Customer satisfaction surveys are conducted annually.<br>● Business-related information is disclosed on cpc's website.<br>● In 2025, cpc participated in a total of 16 exhibitions in Japan, Germany, the United States, Canada, India, and China.<br>● Upon receipt of any customer complaint, a case is immediately initiated and tracked. cpc follows the 8D problem-solving process to identify the root cause, develop preventive actions to avoid recurrence, implement corrective measures, and verify their effectiveness. |

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# 3-1 Stakeholder Engagement

| Stakeholders | Key Sustainability Issues | Engagement Channel / Frequency | Communication Outcomes for 2025 |
|---|---|---|---|
| Customers | Customer Service | Participation in technical forums, seminars, and exhibitions (As Needed)Customer Satisfaction Surveys (Annually) | |
| Government | • Regulatory Compliance<br>• Corporate Governance<br>• Corporate Social Responsibility<br>• Integrity Management and Business Ethics | Corporate Website and Market Observation Post System (MOPS) (Real-time)<br>Communication with regulatory authorities (Conducted in accordance with applicable regulations)<br>Official correspondence with government agencies (As Needed)<br>Participation in government seminars and promotional events (As Needed) | ● In 2025, cpc did not incur any regulatory violations or penalties related to the disclosure of material information.<br>● cpc participated in regulatory seminars and promotional activities organized by relevant government authorities.<br>● cpc also participated in seminars and promotional events organized by the Taiwan Stock Exchange from time to time. |

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# 3-1 Stakeholder Engagement

| Stakeholders | Key Sustainability Issues | Engagement Channel / Frequency | Communication Outcomes for 2025 |
|---|---|---|---|
| Suppliers and Business Partners | ● Supply Chain Sustainability Management<br>● Economic Performance<br>● Non-Discrimination<br>● Prohibition of Forced Labor<br>● Anti-Corruption<br>● Compliance with Social Regulations<br>● Assessment of Suppliers' Social Impacts | Communication and feedback through telephone calls or email with procurement personnel (As Needed)<br>Supplier performance evaluations (Annually) | ● Eighty-five percent of new suppliers signed the Supplier Commitment Letter.<br>● Eighty-eight percent of new suppliers signed the Social Responsibility Assessment Form.<br>● Eighty-four percent of new suppliers signed the Supplier Environmental Management Assessment Form.<br>● Regular supplier evaluations are conducted.<br>● A total of five supplier visits were conducted in 2025.<br>● Compliance assessments with the Packaging and Packaging Waste Directive (PPWD) were completed for seven suppliers. |

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# 3-2 Materiality Assessment Process

cpc has developed its material topic survey questionnaire with reference to the GRI Standards. Through stakeholder engagement, cpc seeks to identify the material topics of concern to stakeholders as an important basis for materiality assessment. The assessment results are further incorporated into evaluations of economic, environmental, and social impacts, while considering the priorities of implementation and the effectiveness of response measures. This approach enables cpc to meet stakeholder expectations and serves as the basis for the disclosures presented in this report.

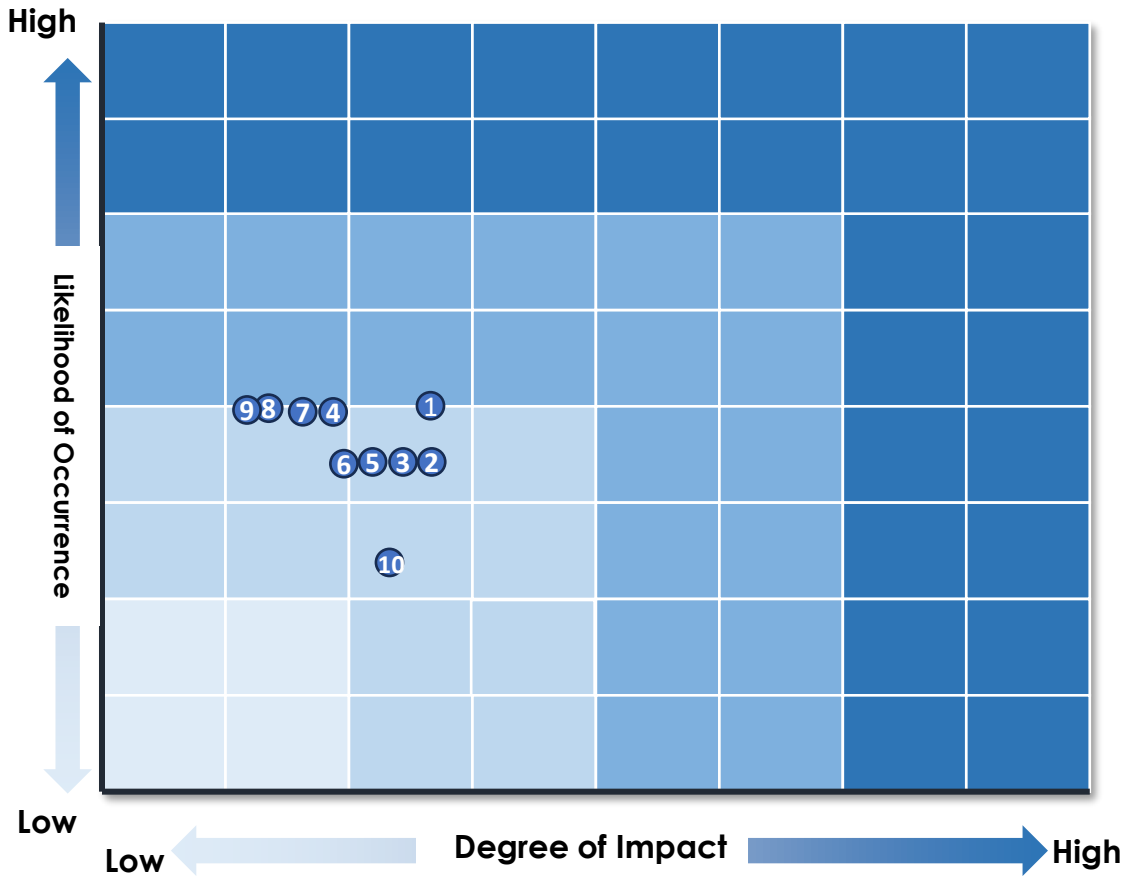
| Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|---|---|---|---|---|
| **Stakeholder Identification** | **Collection of Sustainability Issues** | **Assessment of Stakeholder Concerns** | **Sustainability Impact Assessment** | **Identification of Material Topics** |
| cpc identifies stakeholders based on the five dimensions of stakeholder engagement: responsibility, influence, tension, diverse perspectives, and dependency. Four key stakeholder groups related to cpc's operations have been identified: customers, employees, suppliers, and government authorities. | Based on the GRI Standards and with reference to the SDGs and SASB, cpc identified and assessed 21 potential sustainability topics by analyzing industry trends and stakeholder concerns. | Internal and external stakeholders identified in Step 1 were invited to participate in an online survey to understand their level of concern regarding different sustainability topics. | Based on the principles of economic, environmental, and social impacts, representatives of the Sustainability Development Promotion and Implementation Committee were invited to assess the significance and impact of each sustainability topic. | Based on the results of Steps 3 and 4, cpc identified 10 material topics and established management approaches and response measures to support sustainable development goals. |

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# 3-3 Material Topic Impacts and Management Approach

## Positive Impact Matrix



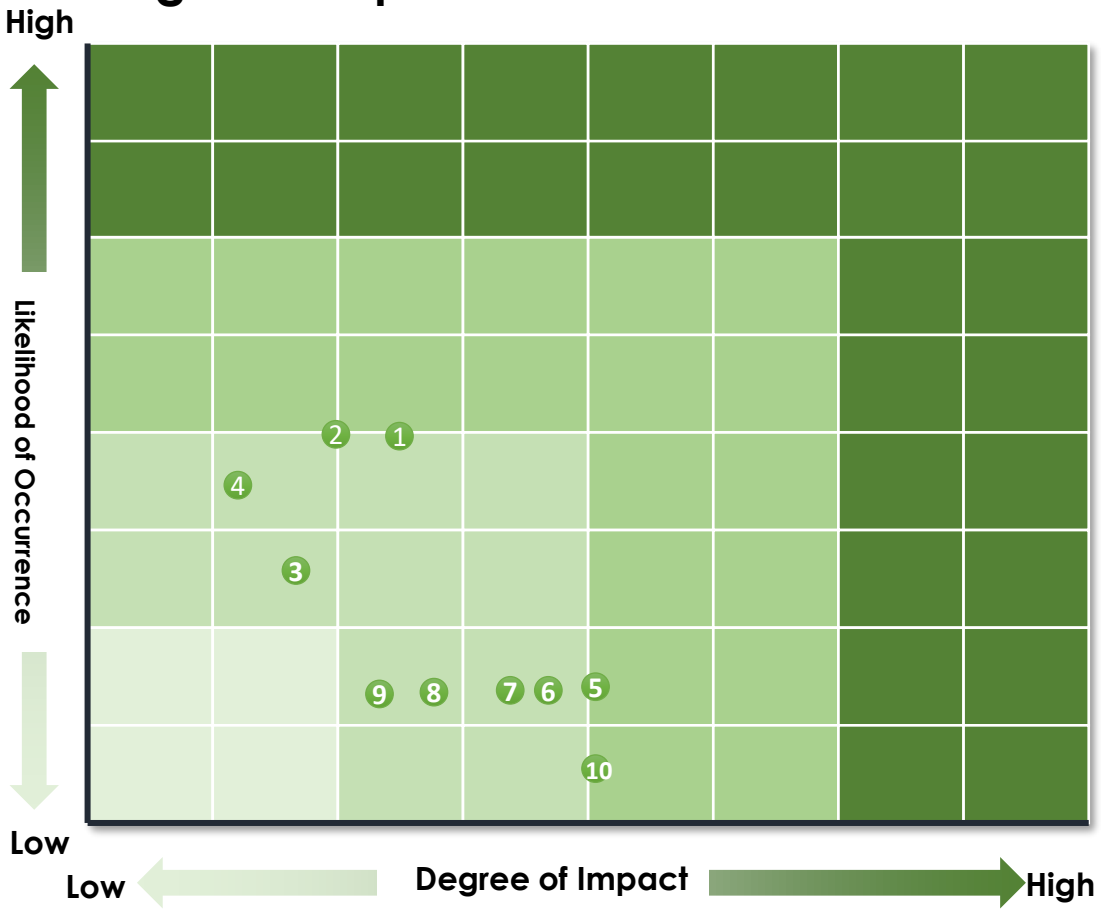

1. Greenhouse Gas Emissions
2. Product Quality Management
3. Employee Care & Human Rights Policy
4. Climate Change
5. Customer Relations
6. Supply Chain Management / Sustainable Supply Chain
7. Occupational Safety & Health
8. Energy Management
9. Information Security / Customer Privacy
10. Business Integrity

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# 3-3 Material Topic Impacts and Management Approach

## Negative Impact Matrix




1 Greenhouse Gas Emissions
2 Energy Management
3 Product Quality Management
4 Climate Change
5 Supply Chain Management/Sustainable Supply Chain
6 Occupational Health and Safety
7 Employee Care & Human Rights Policy
8 Customer Relations
9 Information Security / Customer Privacy
10 Business Integrity

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# 3-3 Material Topic Impacts and Management Approach

## Positive Impact

| Aspect | Material Topic | Degree of Impact | Impact Score | Overall Rating |
|---|---|---|---|---|
| Environmental | Overall Rating | 5.00 | 2.90 | 14.50 |
| Economic and Corporate Governance | Product Quality Management | 4.00 | 2.90 | 11.60 |
| Social | Employee Care & Human Rights Policy | 4.00 | 2.80 | 11.20 |
| Environmental | Climate Change | 5.00 | 2.10 | 10.50 |
| Economic and Corporate Governance | Customer Relations | 4.00 | 2.50 | 10.00 |
| Economic and Corporate Governance | Supply Chain Management/Sustainable Supply Chain | 4.00 | 2.40 | 9.60 |
| Social | Occupational Health and Safety | 5.00 | 1.90 | 9.50 |
| Environmental | Energy Management | 5.00 | 1.80 | 9.00 |
| Economic and Corporate Governance | Information Security / Customer Privacy | 5.00 | 1.60 | 8.00 |
| Economic and Corporate Governance | Business Integrity | 3.00 | 2.60 | 7.80 |

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# 3-3 Material Topic Impacts and Management Approach

## Negative Impact

| Aspect | Material Topic | Degree of Impact | Impact Score | Overall Rating |
|---|---|---|---|---|
| Environmental | Overall Rating | 5.00 | 3.50 | 17.50 |
| Environmental | Energy Management | 5.00 | 2.50 | 12.50 |
| Economic and Corporate Governance | Product Quality Management | 3.00 | 3.50 | 10.50 |
| Environmental | Climate Change | 4.00 | 2.60 | 10.40 |
| Economic and Corporate Governance | Supply Chain Management/Sustainable Supply Chain | 2.00 | 5.00 | 10.00 |
| Social | Occupational Health and Safety | 2.00 | 4.00 | 8.00 |
| Social | Employee Care & Human Rights Policy | 2.00 | 3.90 | 7.80 |
| Economic and Corporate Governance | Customer Relations | 2.00 | 3.50 | 7.00 |
| Economic and Corporate Governance | Information Security / Customer Privacy | 2.00 | 2.80 | 5.60 |
| Economic and Corporate Governance | Business Integrity | 1.00 | 5.00 | 5.00 |

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# 3-3 Material Topic Impacts and Management Approach

Through stakeholder surveys, cpc collected the opinions of key stakeholders on various sustainability topics as the basis for identifying material topics. A total of 146 valid questionnaires were received, including 133 from employees, 5 from customers, and 8 from suppliers and contractors.

Considering the increasing regulatory focus on corporate sustainability, greenhouse gas inventories, and climate-related disclosures, "Climate Change" and "Greenhouse Gas Management" were included in the materiality assessment as key topics of concern to government authorities.

Following the stakeholder survey, representatives of the Sustainability Development Promotion and Implementation Committee conducted impact assessments based on the potential positive benefits, as well as the severity and likelihood of negative impacts associated with each topic. The results of stakeholder concerns and impact assessments were integrated to calculate an overall score for prioritizing and managing material topics.

Based on the assessment results and the disclosure requirements of the GRI Standards, cpc established management approaches, targets, and actions for each material topic and disclosed the relevant information in this report to address stakeholder expectations.

cpc will continue to review the significance of sustainability topics and stakeholder expectations to ensure the transparency, completeness, reasonableness, and balance of sustainability disclosures and to enhance sustainable performance.

This report provides detailed disclosures on the management approaches and performance data for the 10 material topics, while other sustainability topics are disclosed voluntarily.



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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Environmental Aspect | | | | | | |
| **Greenhouse Gas Emissions** | **Positive:** GHG management and reduction measures improve energy and resource efficiency, reduce emissions, and lower operating costs. | GRI305 Emissions | | 6-2 Greenhouse Gas Emissions | Annual greenhouse gas inventories are conducted and verified by an independent third party to monitor emissions and evaluate the effectiveness of reduction initiatives. |   |
| | **Negativet:** Extreme weather may disrupt supply chains and increase energy and operating risks. Inadequate GHG management may result in regulatory penalties, higher carbon costs, customer loss, and adverse financial impacts. | | | | | |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Climate Change | **Positive:** Energy-saving and carbon-reduction measures reduce costs and enhance competitiveness.<br>**Negative:** Extreme weather may disrupt operations, while inadequate climate actions may damage cpc's reputation and stakeholder trust. | GRI 201-2 Financial implications and other risks and opportunities due to climate change | | 6-1 Climate Change | 1. Establish disaster prevention, response, and recovery mechanisms to ensure business continuity.<br>2.Strengthen environmental management and employee training to reduce climate-related risks.<br>3.Maintain adequate insurance coverage to minimize operational and financial losses. |  |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Energy Management | **Positive:** Effective energy management and conservation reduce operating costs, lower carbon emissions, and mitigate power shortage risks. | GRI 302 Energy | RT-1G-130a.1. | 6-3 Energy Management | 1.Promote energy-saving practices and encourage employees to reduce unnecessary energy consumption.<br>2. Replace traditional lighting with LED systems.<br>3. Gradually implement the ISO 50001 energy management system.<br>4. Assign dedicated personnel to complete the annual energy audit reporting. |  |
| | **Negative:** Failure to meet expectations for energy conservation and carbon reduction may damage corporate image, increase financing difficulties, raise electricity costs, and adversely affect the environment | | | | | |

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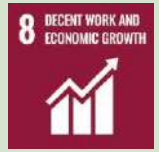
# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Social Aspect | | | | | | |
| Employee Care & Human Rights Policy | **Positive:**<br>1.Enhance employee engagement and ESG reputation.<br>2. Promote an inclusive workplace and employee commitment.<br><br>**Negative:**<br>1.Discrimination and harassment may damage reputation.<br>2. Human rights violations may harm employer branding and stakeholder trust. | GRI 405 Diversity and Equal Opportunity<br>GRI 406 Non-discrimination<br>GRI 408 Child Labor<br>GRI 409 Forced or Compulsory Labor | | 5-1 Employee Care & Human Rights Policy | 1. Comply with the Human Rights Policy and prohibit all forms of discrimination and misconduct.<br>2. Establish a safe workplace, communication channels, grievance mechanisms, and diversity measures.<br>3. Provide comprehensive benefits, including insurance, health checkups, subsidies, and employee care programs. |  |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Occupational Health and Safety | **Positive:** Implement occupational health and safety management through ISO 45001 and CNS 45001, continuous improvement, and performance evaluation to enhance workplace safety and employee well-being. | GRI 403 Occupational Health and Safety | RT-IG-320a.1. | 5-4 Occupational Health and Safety | 1. Monitor global occupational health and safety performance and foster a safety culture.<br>2. Conduct annual PDCA evaluations of the occupational health and safety management system in accordance with ISO 45001 and TOSHMS.<br>3. Promote the occupational health and safety management system, strengthen workplace inspections, and enhance employee safety and health awareness. | <br> |
| | **Negative:** Inadequate occupational health and safety systems may endanger employees and damage corporate reputation, product quality, and labor relations. | | | | | |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Economic and Corporate Governance Aspect | | | | | | |
| Product Quality Management | **Positive:** Provide high-quality products and meet customer expectations. | GRI 417 Marketing and Labeling | | 4-8 Product Quality | 1.Comply with REACH, RoHS, and related regulations.<br>2.Maintain ISO 9001 certification.<br>3.Implement ISO 9001 quality management.<br>4.Deliver quality products and customer satisfaction.<br>5.Conduct annual audits and reviews for continuous improvement. |  |
| | **Negative:** Poor quality or low yield may result in scrap, rework, and financial losses for cpc and customers. | | | | | |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Customer Relations | **Positive:** Provide quality products and services, enhance customer satisfaction and loyalty, and strengthen competitiveness.<br><br>**Negative:** Failure to meet customer expectations may lead to complaints, customer loss, reputational damage, and revenue decline. ◦ | GRI 417 Marketing and Labeling<br>GRI 2-25 Processes to remediate negative impacts<br>The organization shall:<br>REQUIREMENTS | | 4-7 Customer Relations | 1.Continuously respond to customer needs, improve product quality and services, and build long-term customer relationships.<br>2.Conduct customer satisfaction surveys, complaint handling, and quality and delivery management to enhance customer satisfaction and create mutual value. |  |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Supply Chain Management/Sustainable Supply Chain | **Positive:** Sustainable supply chain management ensures stable material supply, enhances ESG performance, and strengthens corporate reputation.<br>**Negative:** Supply chain ESG issues may cause environmental or human rights impacts, damage stakeholder trust, reduce revenue, and disrupt supply stability. | GRI 204 Procurement Practices | RT-IG-440a.1. | 4-9 Supply Chain Management | 1.Conduct regular audits and procurement reviews in accordance with ISO 9001.<br>2.Build a sustainable supply chain and work with suppliers to fulfill social and environmental responsibilities.<br>3.Regularly evaluate supplier performance based on annual assessments and quality performance. |  |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Information Security / Customer Privacy | **Positive:** Protect customer privacy and prevent data breaches to enhance corporate reputation. Comply with information security and privacy regulations to avoid penalties.<br>**Negative:** Information security measures may increase costs and reduce operational efficiency. Data breaches caused by human error may lead to privacy, security, and reputational risks. | GRI 418 Customer Privacy | | 4-5 Information Security | We continuously strengthen information security through access control, data access restrictions, firewalls and antivirus protection, data backup and disaster recovery, and server room access management to ensure the confidentiality, integrity, and availability of customer data. |  |

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# 3-3 Material Topic Impacts and Management Approach

| Issue | Impact Description | Corresponding GRI Specific Topic | Corresponding SASB Standard | Corresponding Report Section | Management Mechanism and Objectives | Corresponding SDGs |
|---|---|---|---|---|---|---|
| Business Integrity | **Positive:** Sustainable supply chain management ensures a stable supply of raw materials, enhances ESG performance, and strengthens corporate reputation. | 2-23 Policy commitments | | 4-3 Business Integrity | 1.Conduct regular audits and review procurement data in accordance with ISO 9001 requirements.<br>2.Build a sustainable supply chain and collaborate with suppliers to fulfill social and environmental responsibilities.<br>30Regularly assess supplier performance based on annual evaluations and quality records. |  |
| | **Negative:** Supply chain ESG issues may cause environmental or human rights impacts, damage stakeholder trust, reduce revenue, and disrupt supply stability. | | | | | |

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# 3-4 Short-, Medium-, and Long-Term Targets for Material Topics

| Topic | Sustainability Indicator | Calculation Formula | 2025 Target | 2025 Actual Performance / Achievement Status | 2026 Short-term Target | 2030 Mid-term Target | 2050 Long-term Target |
|---|---|---|---|---|---|---|---|
| Greenhouse Gas Emissions / Climate Change | Greenhouse Gas Emission Intensity | Total greenhouse gas emissions ($tCO_2e$) ÷ Parent company revenue (NT$ million) | 6 ($tCO_2e$ / NT$ million revenue) | 6.6393 ( $tCO_2e$ / NT$ million revenue ) /▲ | 6 ($tCO_2e$ / NT$ million revenue) | 5 ($tCO_2e$ / NT$ million revenue) | 4 ($tCO_2e$ / NT$ million revenue) |
| Product Quality Management | Finished Product Defect Rate | Number of defective products ÷ Total production volume | ≤1% | 0.99%/★ | ≤1% | ≤1% | ≤1% |
| | On-time Delivery Rate | Number of batches completed on schedule ÷ Number of scheduled batches | 80% | 90.58%/★ | 80% | 85% | 90% |

▲Not Achieved ★Achieved

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# 3-4 Short-, Medium-, and Long-Term Targets for Material Topics

| Topic | Sustainability Indicator | Calculation Formula | 2025 Target | 2025 Actual Performance / Achievement Status | 2026 Short-term Target | 2030 Mid-term Target | 2050 Long-term Target |
|---|---|---|---|---|---|---|---|
| Employee Care & Human Rights Policy | Number of Human Rights Incidents | Number of Human Rights Incidents | <1 | 0 /★ | < 1 | 0 | 0 |
| | Number of Labor Dispute Cases | Number of Annual Cases | <3 | 2 /★ | < 3 | < 3 | < 3 |
| Customer Relationship | Domestic Customer Satisfaction | Total satisfaction score ÷ Number of surveys | 84 points | 90.20 points/★ | 84 points | 86 points | 87 points |
| | Overseas Customer Satisfaction | Total satisfaction score ÷ Number of surveys | 80 points | 87.74 points/★ | 80 points | 81 points | 82 points |
| | Customer Complaint Rate | Number of complaints ÷ Shipment volume | <1% | 0.086%/★ | <1% | <1% | <1% |

▲Not Achieved ★Achieved

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# 3-4 Short-, Medium-, and Long-Term Targets for Material Topics

| Topic | Sustainability Indicator | Calculation Formula | 2025 Target | 2025 Actual Performance / Achievement Status | 2026 Short-term Target | 2030 Mid-term Target | 2050 Long-term Target |
|---|---|---|---|---|---|---|---|
| Supply Chain Management/Sustainable Supply Chain | On-time Supplier Delivery Rate | Number of on-time deliveries ÷ Total number of orders | ≥65% | 73.52%/★ | ≥70% | ≥75% | ≥80% |
| | Qualified Supplier Ratio | Number of qualified suppliers ÷ Total number of suppliers | ≥95% | 99%/★ | ≥95% | ≥95% | ≥95% |
| | Completion Rate of CSR Commitment Signing by New Suppliers | Number of new suppliers that have signed the CSR commitment ÷ Total number of new suppliers required to sign in the year | 85% | 88%/★ | 85% | 85% | 85% |

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# 3-4 Short-, Medium-, and Long-Term Targets for Material Topics

| Topic | Sustainability Indicator | Calculation Formula | 2025 Target | 2025 Actual Performance / Achievement Status | 2026 Short-term Target | 2030 Mid-term Target | 2050 Long-term Target |
|---|---|---|---|---|---|---|---|
| Occupational Health and Safety | Occupational Injury Rate | Number of occupational injuries ÷ Average number of employees | Zero Occupational Injuries | 0.31/▲ | Zero Occupational Injuries | Zero Occupational Injuries | Zero Occupational Injuries |
| | Emergency Response Drill Completion Rate | Number of drills completed ÷ Number of drills planned | 100% | 100%/★ | 100% | 100% | 100% |
| | Frequency Rate (F.R.) | (Number of disabling injuries x $10^6$) ÷ Total working hours | 1.71 (Applicable to Machinery Manufacturing Industry) Source: Taiwan OSHA | 1.42/★ | 1.71 | 1.71 | 1.71 |
| | Severity Rate (S.R.) | (Total lost workdays x $10^6$) ÷ Total working hours | 54 (Applicable to Machinery Manufacturing Industry) Source: Taiwan OSHA | 13/★ | 54 | 54 | 54 |

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# 3-4 Short-, Medium-, and Long-Term Targets for Material Topics

| Topic | Sustainability Indicator | Calculation Formula | 2025 Target | 2025 Actual Performance / Achievement Status | 2026 Short-term Target | 2030 Mid-term Target | 2050 Long-term Target |
|---|---|---|---|---|---|---|---|
| Energy Management | Company-wide Energy Conservation Initiatives | Electricity Saving Rate ≥1% | Electricity Saving Rate ≥1% | 0.4%/▲ | Electricity Saving Rate ≥1% | Electricity Saving Rate ≥1% | Electricity Saving Rate ≥1% |
| Information Security / Customer Privacy | Number of Information Security Incidents | Number of Information Security Incidents | 0 | 0 /★ | 0 | 0 | 0 |
| | Number of Personal Data Breach Incidents | Number of Personal Data Breach Incidents | 0 | 0 /★ | 0 | 0 | 0 |
| Business Integrity | Number of Integrity Violations | Number of annual violation cases | 0 | 0 /★ | 0 | 0 | 0 |
| | Integrity Training Completion Rate | Completed trainees ÷ Required trainees | 80% | 85%/★ | 85% | 90% | 100% |

▲Not Achieved ★Achieved

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# 3-4 Short-, Medium-, and Long-Term Targets for Material Topics

**Review of Unachieved Sustainability Performance Indicators:**

| Topic | Achievement Status | Cause Analysis | Improvement Measures |
|---|---|---|---|
| Greenhouse Gas Emission Intensity | Not Achieved | Increased production capacity and electricity consumption | Continue implementing energy-saving and carbon-reduction projects。 |
| Occupational Injury Rate | Not Achieved | General occupational injury incidents occurred | Continue enhancing employees' safety awareness through training. |
| Company-wide Energy Conservation Initiatives | Not Achieved | Increased production capacity and electricity consumption | Enhance employees' energy-saving awareness through training and implement energy conservation measures to achieve annual energy-saving targets. |

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# 3-5 Explanation of Changes in Material Topics

| Dimension | Material Topics in 2024 | Material Topics in 2025 | Description of Changes |
|---|---|---|---|
| Environmental | Air Pollution Control | - | Not ranked in the top priorities |
| | Energy Management | Energy Management | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible. |
| | Waste Management | - | Not ranked in the top priorities |
| | - | Greenhouse Gas Emissions | Newly added in 2025 |
| | - | Climate Change | Newly added in 2025 |
| Social | Talent Recruitment | - | Not ranked in the top priorities |
| | Labor-Management Relations | - | Not ranked in the top priorities |
| | Occupational Health and Safety | Occupational Health and Safety | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible. |
| | - | Employee Care & Human Rights Policy | Newly added in 2025 |
| Economic and Corporate Governance | Quality Management | Waste Management | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible; the material topic names were updated in 2025. |
| | Supply Chain Management / Sustainable Supply Chain | Supply Chain Management/Sustainable Supply Chain | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible. |

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# 3-5 Explanation of Changes in Material Topics

| Dimension | Material Topics in 2024 | Material Topics in 2025 | Description of Changes |
|---|---|---|---|
| Economic and Corporate Governance | Information Security / Customer Privacy | Information Security / Customer Privacy | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible. |
| | Customer Service | Customer Relations | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible; the material topic names were updated in 2025. |
| | - | Business Integrity | Different evaluation criteria were adopted in the two periods, making an objective comparison impossible. |



# 04

# Economic and Governance Dimensions


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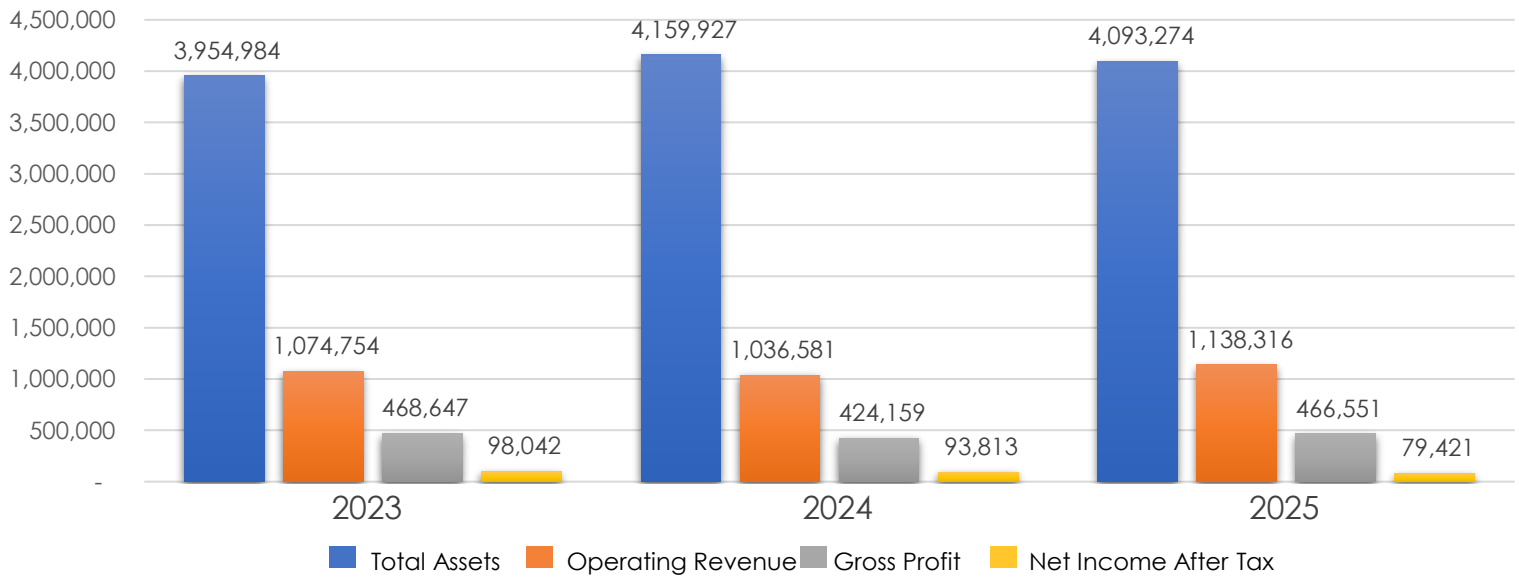
# 4-1 Economic Performance

The data in this section is prepared in accordance with the International Financial Reporting Standards (IFRSs), covering the parent company and all consolidated subsidiaries, and has been verified by PwC Taiwan.

Global economic uncertainty in 2025 was driven by U.S. policies, tariffs, geopolitical tensions, and supply chain restructuring. Benefiting from AI demand, cpc's consolidated revenue reached NT$1,138,316 thousand, up 9.81% from 2024. However, earnings per share decreased from NT$1.08 to NT$0.91 due to exchange-rate fluctuations. cpc will continue to enhance operational resilience and create long-term value through innovation, cost control, product optimization, and market expansion. For more information, please refer to cpc's 2025 financial statements.

## Management Capability

Unit: NT$1,000

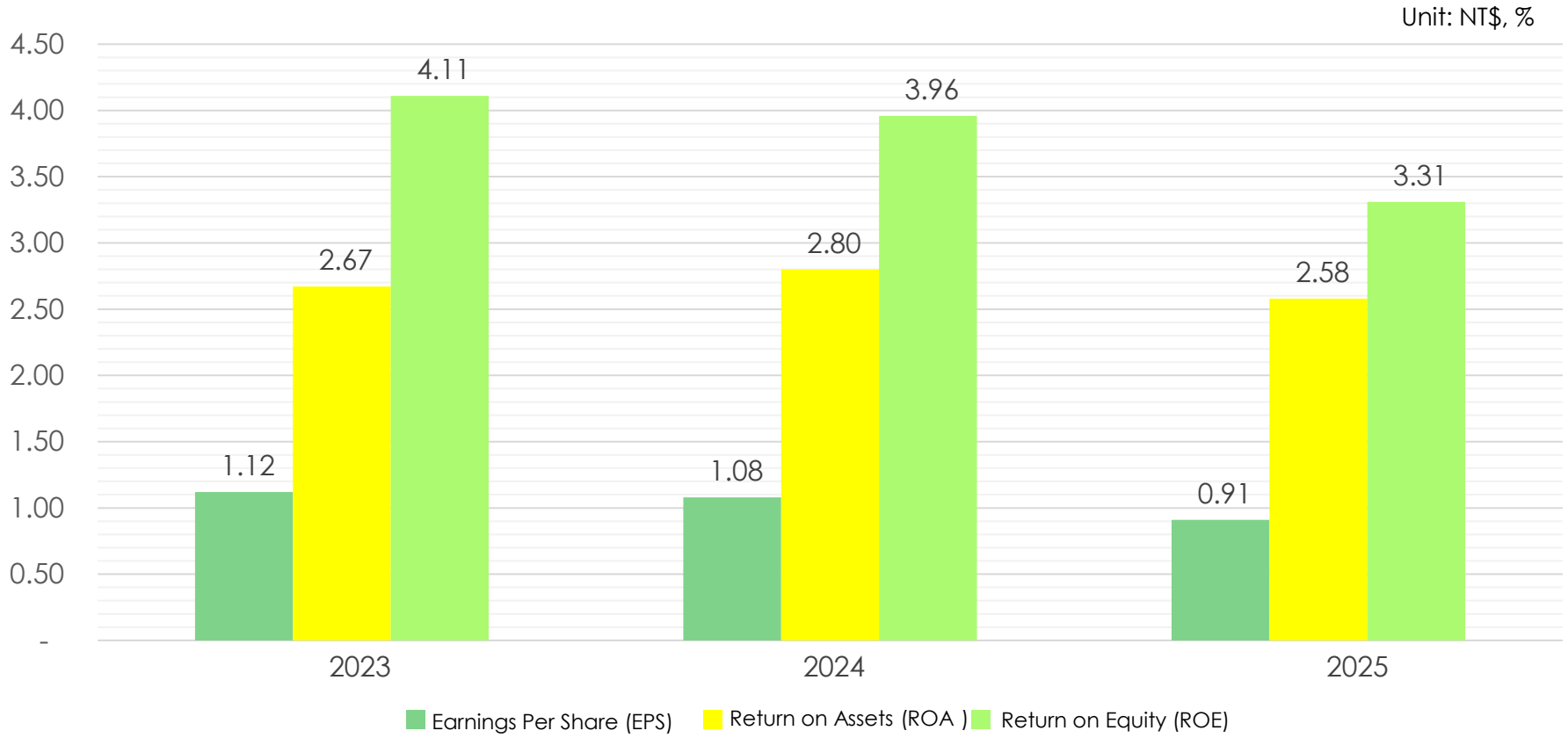


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# 4-1 Economic Performance

## Profitability



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# 4-1 Economic Performance

## Economic Value

Unit: NT$ thousand

| Item | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Economic Value Generated | | | | | |
| Revenue | 1,856,920 | 1,635,779 | 1,074,754 | 1,036,581 | 1,138,316 |
| Economic Value Distributed | | | | | |
| Operating Costs | 1,083,133 | 925,855 | 606,107 | 612,422 | 671,765 |
| Employee Wages and Benefits | 469,199 | 495,977 | 375,847 | 355,847 | 372,534 |
| Income Tax | 138,470 | 92,581 | 44,938 | 24,142 | 31,779 |
| Dividends Distributed to Shareholders | 121,114 | 121,114 | 174,524 | 69,809 | 61,083 |
| Community Investment (Donations) | 290 | 2,019 | 1,667 | 609 | 915 |
| Total Distributed Economic Value | 1,812,206 | 1,637,546 | 1,203,083 | 1,062,829 | 1,138,076 |
| Economic Value Retained | 44,714 | (1,767) | (128,329) | (26,248) | 240 |

Notes：
1. Employee wages and benefits include salaries, bonuses, pensions, insurance, and other employee benefit expenses.
2. Community investment (donations) includes charitable donations and expenditures related to social participation.

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# 4-2 Tax Affairs

## Tax Policy

cpc strictly complies with applicable tax regulations, including securities transaction tax, corporate income tax, and value-added tax requirements.

To strengthen tax governance and risk management, the Finance Department works closely with external auditors to identify potential tax risks and conduct tax planning in advance. Through effective risk management mechanisms, tax disputes and related financial impacts are maintained at a low level.

cpc's tax management policy is based on the following principles:

A. Legal Compliance: Comply with tax laws and regulations, accurately file tax returns, and maintain supporting documentation.
B. Information Transparency: Disclose tax-related information through regular financial statements and annual reports.
C. Comprehensive Decision-making: Monitor regulatory developments and assess their potential impacts.
D. Proactive Communication: Maintain effective communication with tax authorities.

cpc actively engages with stakeholders through various channels and supports the implementation of new tax policies to foster a sound tax environment.

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# 4-2 Tax Affairs

## cpc ensures compliance with applicable tax regulations through the following approaches:

Continuously monitor updates to tax regulations to ensure compliance with the latest requirements. For uncertain tax matters, proactively consult tax authorities and external auditors to enhance compliance and transparency. Ensure the completeness and accuracy of financial disclosures in accordance with applicable regulations. Transactions with related parties comply with the arm's-length principle and transfer pricing regulations. Engage professional accountants to conduct reviews and risk assessments, identify potential tax risks, and implement appropriate measures to strengthen corporate governance and sustainable development.

## Five-Year Tax Summary

Unit: NT$ Thousands

| Item | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Profit Before Tax | 447,259 | 439,368 | 142,980 | 117,955 | 111,200 |
| Income Tax Expense | (138,470) | (92,581) | (44,938) | (24,142) | (31,779) |

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# 4-3 Business Integrity

## Unit Responsible for Promoting Ethical Corporate Management:

The Chairman's Office is the unit responsible for overseeing, promoting, and supervising cpc's corporate sustainability and ethical management initiatives, and reports the implementation results to the Board of Directors on a regular basis at least once annually。

## Specific Measures and Policies for Promoting Ethical Corporate Management:

cpc complies with applicable laws and regulations and is committed to fair market competition while making every effort to prevent anti-competitive behavior. cpc's "Procedures and Guidelines for Ethical Corporate Management" and "Code of Conduct for Employees" clearly define the standards of integrity required for all business activities and establish disciplinary and grievance mechanisms to reinforce the principles of ethical management and a common framework for compliance.

cpc strictly prohibits bribery, corruption, and the provision of political contributions. cpc conducts its business activities based on the principles of fairness, honesty, and transparency to safeguard sustainable business operations.

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# 4-3 Business Integrity

In addition to the aforementioned policies and regulations, cpc further promotes and reinforces ethical corporate management through its Work Rules and related operating procedures. cpc enhances employees' awareness of ethical conduct through internal communications, education and training programs, and strengthened operational requirements, thereby fostering a culture of integrity throughout the organization.

To support its business objectives and development strategies, cpc has established the "Intellectual Property Management Regulations." In addition to implementing related practices, cpc regularly reviews its operating procedures to respect the intellectual property rights of others and safeguard its own intellectual assets.

cpc requires suppliers to sign a "Supplier Commitment Letter," under which suppliers undertake to comply with principles including, but not limited to, integrity management, fair competition, information transparency, and the prohibition of improper benefits and false advertising, while adhering to all applicable local laws and regulations.

cpc has established sound accounting and internal control systems. Under the supervision of the Board of Directors, cpc ensures the accuracy and transparency of financial and accounting information disclosed to securities authorities and other external stakeholders.

## Whistleblowing Mechanism

cpc takes any conduct that may violate professional ethics or the principles of ethical corporate management seriously.

cpc has established public reporting channels and designated responsible personnel to handle whistleblowing cases.

Whistleblowing Channel: Internal Audit Department, which is responsible for receiving and investigating reports related to violations of the Procedures and Guidelines for Ethical Corporate Management.

cpc ensures the confidentiality and protection of whistleblowers and individuals participating in investigations, safeguarding them from unfair treatment, discrimination, or retaliation.

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# 4-3 Business Integrity

## Sustainability Outlook

Looking ahead, cpc will continue to uphold integrity as the cornerstone of sustainable development. cpc is committed to creating long-term value for shareholders, customers, employees, and society, while fostering a culture of professionalism, ethics, and social responsibility. Through continuous innovation and responsible business practices, cpc aspires to contribute to a brighter, safer, and more fulfilling future, bringing well-being and prosperity to all.

## 2025 Performance and Implementation

A total of 58 newly engaged suppliers completed and signed the Supplier Commitment Letter.

cpc organized internal and external training programs related to ethical corporate management, with a total of 289 participants and 323 training hours.

To strengthen employees' awareness of insider trading regulations and legal compliance, cpc conducted internal and external training programs for all employees, attracting 306 participants and totaling 350 training hours.

In 2025, cpc did not receive any internal or external reports, complaints, or legal cases related to ethical corporate management.

In 2025, cpc purchased directors' and officers' liability insurance to safeguard shareholders' interests and mitigate operational risks。

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# 4-3 Business Integrity

## Whistleblower Protection Mechanism

cpc has established whistleblower protection measures in its "Code of Conduct for Employees." cpc strictly protects the confidentiality of whistleblowers' identities and the content of their reports and implements appropriate protective measures to ensure that investigations are conducted in a fair and objective manner.
cpc is committed to safeguarding whistleblowers from any form of retaliation, unfair treatment, discrimination, or any other adverse actions resulting from their reporting activities.

## Anti-Corruption, Anti-Competitive Behavior, Antitrust, and Monopoly Practices

cpc complies with all applicable domestic and international laws and regulations in the regions where it operates. cpc conducts its business activities in accordance with the principles of fairness, integrity, and transparency, upholds fair market competition, and strictly prohibits all forms of corruption, bribery, anti-competitive practices, monopolistic behavior, and any other improper business conduct.
As of the end of 2025, cpc had not been involved in any confirmed incidents of corruption, nor had it been subject to any legal proceedings, regulatory investigations, or significant penalties related to anti-competitive behavior, antitrust violations, or monopolistic practices.

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# 4-4 Risk Management

To mitigate the impacts of risks related to the business environment, operations, finance, environment, and occupational health and safety, cpc's Board of Directors approved the "Risk Management Policy and Procedures" on August 7, 2024. cpc established the Risk Management Promotion and Implementation Committee to implement an integrated risk management framework through planning, execution, evaluation, and continuous improvement, thereby enhancing risk resilience, reducing potential impacts, and supporting the achievement of corporate objectives.

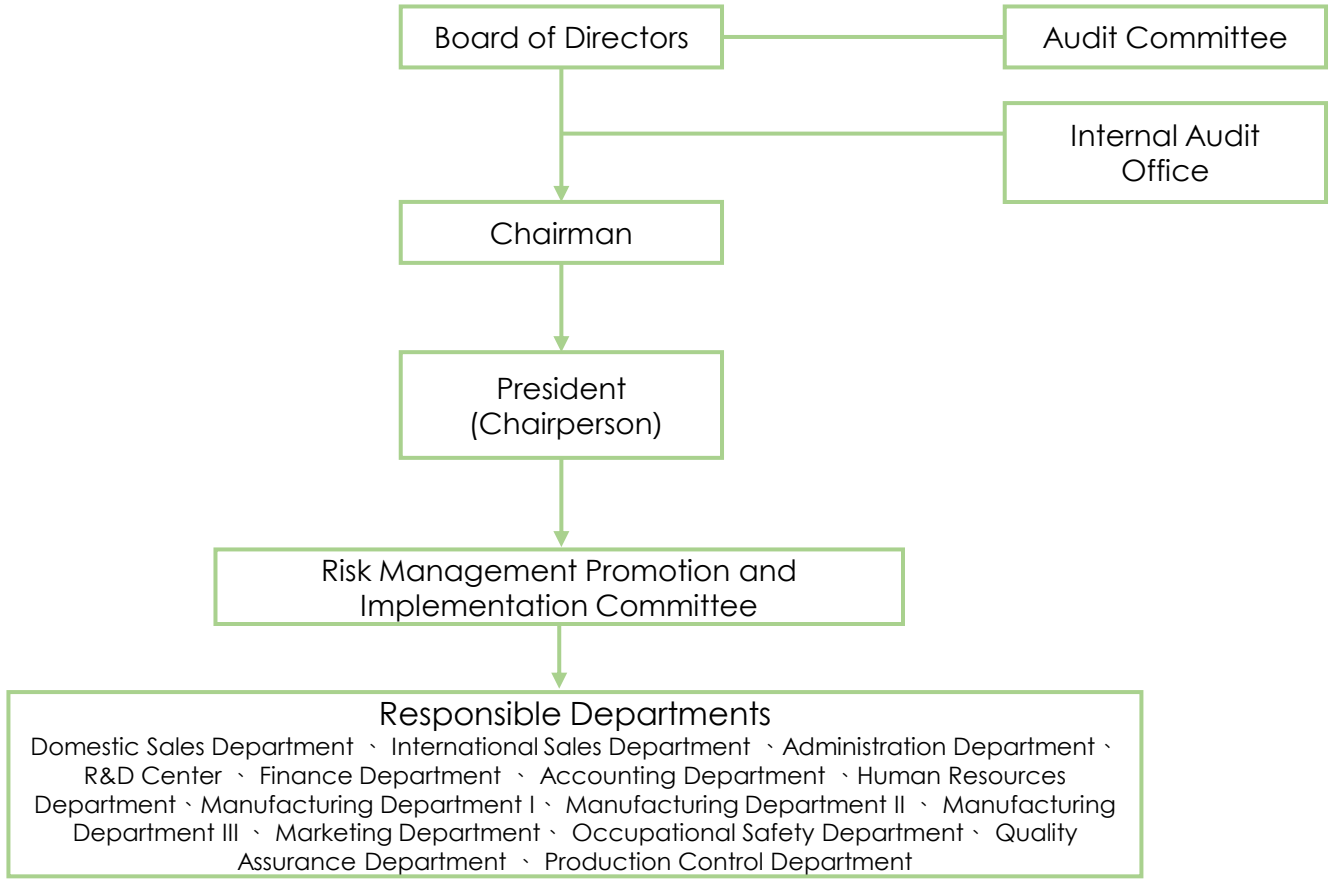
| | |
|---|---|
| Board of Directors | The highest decision-making body for risk management, responsible for approving risk management policies and frameworks to ensure effective risk management. |
| Audit Committee | Responsible for reviewing risk management policies and procedures, overseeing their implementation and effectiveness, approving risk tolerance levels, and providing recommendations for improvement. |
| Risk Management Promotion and Implementation Committee | Led by the President, the Committee oversees company-wide risk management, coordinates cross-functional communication, monitors risk mitigation measures, and evaluates their effectiveness to prevent and reduce risks. |

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# 4-4 Risk Management

Organizational Structure of the Risk Management Promotion and Implementation Committee



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# 4-4 Risk Management

**Risk Identification**

Risk identification refers to the process of analyzing cpc's operating environment to determine what events may occur, why they may occur, and how they may occur.

**Risk Assessment**

After identifying risk factors, cpc evaluates the affected people, operations, and assets, as well as the timing and extent of potential impacts.

**Risk Monitoring**

cpc implements mitigation measures and continuously monitors risks until they are under control.

**Risk Reporting**

Risk status is regularly reported to the Board of Directors for management reference.

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# 4-4 Risk Management

## Priority Risks and Corresponding Mitigation Measures Identified in 2025

| Risk Type | Causes | Response Measures and Effectiveness |
|---|---|---|
| Operational Risk – Geopolitical Risk | 1. Global political and economic conditions remain highly uncertain, which may impact industry supply chains and the overall market environment.<br>2. Wars, strikes, or other major social disruptions may restrict the supply of raw materials and significantly increase transportation costs, thereby affecting operational deployment and cost structure. | 1. cpc has implemented a manufacturing diversification strategy and expanded operations by establishing a plant in Germany, thereby diversifying operational risks toward politically more stable markets. cpc has also established subsidiaries in China, the United States, and Germany. When geopolitical tensions rise, shipments can be flexibly fulfilled by overseas subsidiaries to reduce the impact of geopolitical risks on operations.<br>2. cpc has established flexible mechanisms for raw materials and logistics. For raw materials, at least two supply sources are required. If, due to material or technical characteristics, this requirement cannot be met, the supply chain is required to increase safety stock levels. |

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# 4-4 Risk Management

| Risk Type | Causes | Response Measures and Effectiveness |
|---|---|---|
| Operational Risk – Exchange Rate Fluctuations | Exchange rate fluctuations may impact cpc's profit and loss. | 1. Strengthen monitoring and management of exchange rate fluctuations in domestic and international markets, and consider foreign currency conversions at appropriate times to minimize foreign exchange risk.<br>2. In 2025, exchange rate fluctuations did not result in any losses for cpc. |
| Credit Management | Customer credit limits are not reviewed on a regular basis, resulting in excessive expansion of credit exposure. | 1. Credit risk arises when customers are unable to settle accounts receivable in accordance with the agreed payment terms.<br>2. Credit limits shall be reassessed at least once a year.<br>3. Prior to shipment, the approved credit limit shall be reviewed to determine whether the customer's credit exposure has been exceeded. If the credit limit has been exceeded, shipment may only proceed after approval by the responsible supervisor/authorized manager.<br>4. Minimize avoidable risks and potential losses to support In 2025, exchange rate fluctuations did not result in any losses for cpc's sustainable development. |

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# 4-4 Risk Management

| Risk Type | Causes | Response Measures and Effectiveness |
|---|---|---|
| Transaction Risk | Potential losses may occur if a signed contract is legally unenforceable due to reasons such as unauthorized actions, inadequate regulations, incomplete clauses, or other factors that render the contract invalid. | 1. Prior to signing, contracts shall be submitted to legal counsel for review and comments.<br>2. A contract review and countersignature/approval mechanism serves as the first line of defense.<br>3. Collect and consolidate different types of contract templates as reference models for contract execution. |
| Climate Change Risk | Natural disasters caused by extreme weather may result in building damage and personnel injuries, thereby affecting normal operations. | 1. Establish a disaster emergency response mechanism, including prevention, detection, response actions, and post-disaster recovery, to maintain operational continuity.<br>2. Continue to strengthen management and improvement initiatives related to energy, water resources, waste, and air pollution. Through education and training, enhance employees' awareness and knowledge to improve emergency response capability and reduce the risk of operational interruption caused by natural disasters, environmental incidents, and climate change.<br>3. Ensure appropriate insurance coverage for In 2025, exchange rate fluctuations did not result in any losses for cpc's property to reduce impacts on operations and potential profit losses when hazards occur. |

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# 4-4 Risk Management

| Risk Type | Causes | Response Measures and Effectiveness |
|---|---|---|
| Operational Risk – Product Compliance | cpc's products may fail to comply with applicable government regulations and/or contain hazardous substances. | 1. For each shipment, suppliers shall provide an inspection report, which must be sent to the QA Department via email or enclosed with the shipment.<br>2. For chemical shipments, suppliers shall provide the Safety Data Sheet (SDS) to the Occupational Safety Department via email or enclosed with the shipment prior to delivery.<br>3. Processing drawings shall include the statement: "Complies with EU-directive in RoHS (must comply with relevant EU RoHS requirements)."<br>4. Require the supply chain to provide self-declarations regarding compliance with the Restriction of Hazardous Substances Directive (RoHS) and the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) regulations, including Substances of Very High Concern (SVHC) requirements.<br>5. Require the supply chain to reduce and restrict/prohibit the use of environmentally hazardous substances. |

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# 4-4 Risk Management

| Risk Type | Causes | Response Measures and Effectiveness |
|---|---|---|
| Human Resources Risk – Difficulty in Talent Recruitment | Labor shortages in production and the loss of key talent may create workforce gaps, affecting operational continuity. | 1. Introduce automation on production lines to reduce dependence on manual labor.<br>2. Develop multiple recruitment channels, including industry–academia collaboration, and expand talent development domestically and internationally.<br>3. Create a friendly workplace environment, broaden recruitment channels, and enhance employee retention and recruitment effectiveness.<br>4. Utilize foreign workers to alleviate manpower shortages.<br>5. Arrange emergency overtime staffing and implement overtime and production incentive programs to support rapid workforce deployment and production recovery. |
| Operational Risk – Occupational Safety and Health (OSH) | Risks related to occupational safety and health, including chemical management, safety protection and emergency response, as well as other risks arising from improper human management operations or errors. | 1. Obtain ISO 45001 Occupational Health and Safety Management System certification, proactively strengthen injury prevention measures, and improve adverse health conditions.<br>2. Conduct regular annual training on occupational safety and health, emergency response, and fire safety to enhance employees' emergency response capability and self-safety management awareness.<br>3. Establish a comprehensive occupational safety and health management system and continuously improve it to reduce occupational accident risks and ensure employee safety and health. |

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# 4-4 Risk Management

| Risk Type | Causes | Response Measures and Effectiveness |
|---|---|---|
| Energy Management | 1. Increasing severity of energy shortages, global warming, and climate change.<br>2. Electricity price adjustments or power outages may lead to rising prices of key materials in the supply chain, material shortages, or quality issues.<br>3. Failure to submit required declarations to the Energy Administration within the specified deadline. | 1. Promote energy-saving awareness among employees and actively implement energy conservation actions to achieve energy-saving goals. Through practical initiatives, reduce unnecessary electricity consumption and develop employees' energy-saving habits.<br>2. Continue phasing out high energy-consuming traditional light tubes and replace them with LED lighting equipment.<br>3. Gradually plan to implement the ISO 50001 Energy Management System standard to enable more effective and accurate control of energy use and strengthen energy management.<br>4. Assign dedicated personnel responsible for submitting the "Energy Audit Program Declaration Form" to the Energy Administration of the Ministry of Economic Affairs by the end of January each year, via hard copy, electronic files, or online submission. |

The key risk management initiatives, response strategies, and effectiveness identified in 2025 were reported to the Audit Committee and the Board of Directors on February 12, 2026.

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# 4-4 Risk Management

## Regulatory Compliance

Regulatory compliance is the cornerstone of corporate governance. As a publicly listed company, cpc requires all employees, managers at all levels, and members of the Board of Directors to comply with applicable laws and regulations in their daily operations, management, production, and business activities.

To ensure compliance, cpc adapts to regulatory requirements through the implementation of international management standards and closely monitors changes in domestic and international laws and regulations, updating relevant policies and procedures in a timely manner.

In addition to strictly adhering to legal requirements, cpc is committed to implementing sound corporate governance practices to safeguard the rights and interests of stakeholders. Externally, cpc actively participates in regulatory briefings, integrity management programs, and courses, seminars, and workshops related to corporate social responsibility organized by competent authorities. Internally, in accordance with its education and training policies, cpc regularly and periodically conducts legal compliance briefings and training programs.

To ensure the effective implementation and execution of its regulatory compliance system, cpc carries out the following activities on an annual basis:

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# 4-4 Risk Management



## Internal Control Section

The Audit Office develops an annual audit plan based on risk assessments and regulatory requirements, which is then submitted to the Board of Directors for approval. In accordance with the approved plan, on-site audits are conducted. Using collected data and on-site findings, the office reviews and evaluates implementation effectiveness, thereby fulfilling its supervisory function.



## Environment, Safety, and Health (ESH) Section

Regulatory compliance personnel, after collecting applicable compliance obligations, record them in the "Environmental, Safety, and Health (ESH) Regulations and Requirements List." The applicable compliance obligations are then reviewed and documented in the "ESH Regulations and Requirements Assessment Form." Any items found to be non-compliant are recorded in the "ESH Non-Compliance Control Form," and the responsible units are required to implement corrective actions.




## Quality Section

An "Annual Internal Audit Plan" is formulated each year, with on-site audits conducted across departments. Audit results are reviewed, and if deficiencies are identified, a deficiency report is issued. The responsible department must propose and implement corrective actions, after which the audit team verifies the effectiveness of the improvements.

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# 4-4 Risk Management

| Category | Applicable Laws and Regulations | Management Measures | Regulatory Compliance Status |
|---|---|---|---|
| Social and Economic | Company Act, Securities and Exchange Act, Fair Trade Act, anti-corruption-related matters, occupational accidents, and other relevant regulations. | cpc keeps abreast of relevant regulations and guidance issued by competent authorities, including the Financial Supervisory Commission (FSC), the Securities and Futures Bureau (SFB), the Taiwan Stock Exchange (TWSE), and the Taipei Exchange (TPEx). Relevant matters are periodically submitted to the Board of Directors for discussion and to establish or revise internal policies in accordance with applicable requirements and actual operating conditions. | No major regulatory violations occurred in 2025. |
| Environmental Protection, Occupational Safety and Health | Environmental protection, occupational safety and health, and other relevant regulations. | cpc regularly reviews applicable environmental regulations and identifies relevant legal and regulatory requirements. Any instances of non-compliance are recorded in the Environmental, Safety and Health (ESH) Regulatory Non-compliance Control Register to facilitate follow-up corrective actions and continuous improvement. | No major regulatory violations occurred in 2025. |
| Labor Rights | Labor Standards Act, Trade Union Act, Minimum Wage Act, Act of Gender Equality in Employment, Employment Service Act, Middle-aged and Elderly Employment Promotion Act, Occupational Safety and Health Act, and other relevant regulations. | cpc has established a human rights policy in accordance with human rights principles and international standards. To protect employees' rights and interests, cpc is committed to providing a workplace free from sexual harassment, implementing preventive measures, and establishing complaint channels. Information regarding these channels is also made available on the cpc's internal website. | No major regulatory violations occurred in 2025. |

Note: Major violations refer to individual incidents resulting in cumulative fines of NT$1 million or more.

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# 4-4 Risk Management

## Internal Audit



### Responsibilities of Internal Audit:

Internal Audit is responsible for evaluating deficiencies in the internal control system and assessing operational efficiency, while providing timely recommendations for improvement to management. Its purpose is to ensure the continuous and effective implementation of the internal control system, optimize the utilization of corporate resources, enhance operational integration and efficiency, and assist management in fulfilling its responsibilities.



### Establishment of the Internal Audit Unit:

cpc has established an internal audit unit under the direct supervision of the Board of Directors in accordance with relevant laws and operational needs. Qualified full-time internal auditors and deputies are appointed to perform audit duties in accordance with the Internal Audit Implementation Rules.
The appointment and dismissal of the Chief Internal Auditor are subject to the approval of the Audit Committee and the Board of Directors, while the appointment, evaluation, and compensation of other internal auditors are approved by the Chairman.

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# 4-4 Risk Management



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# 4-5 Information Security

## Information Security Policy Statement

cpc established a dedicated information security organization in 2023, headed by the General Manager and supported by an Information Security Officer, to oversee cybersecurity management and incident response.
The Information Technology Department is responsible for safeguarding the confidentiality, integrity, availability, and compliance of information assets. Regular security inspections are conducted to identify and address potential risks, ensuring compliance with cpc's Information Security Policy and Information Security Management Regulations.

## Scope of Information Security Management

1. Information security organization and responsibilities.
2. Information security documentation and records management.
3. Information asset and risk assessment management.
4. Authorization and protection management of information equipment.
5. Network and communication management.
6. System development and maintenance management.
7. Information security incident management.
8. Information security audit operations.
9. Office information operations management.
10. User access rights management for application systems.

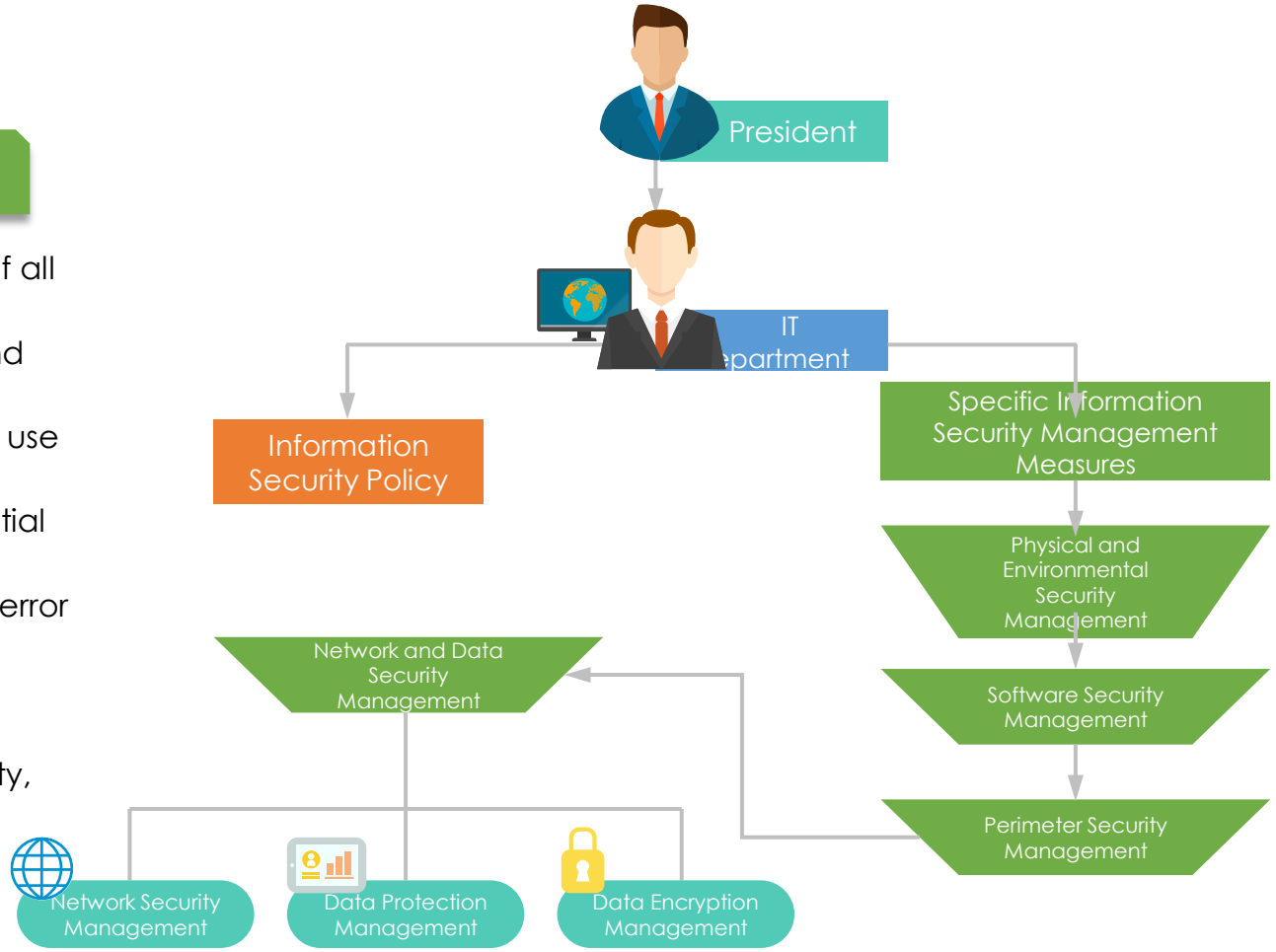
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# 4-5 Information Security

## Information Security Policy

1. Maintain the normal operation of all information systems.
2. Prevent cyberattacks, viruses, and other malicious intrusions.
3. Prevent unauthorized and illegal use of information assets.
4. Prevent the leakage of confidential information.
5. Reduce risks arising from human error and accidents.
6. Safeguard the security of the physical environment.
7. Ensure the confidentiality, integrity, and availability of information.
8. Comply with personal data protection regulations and strengthen the protection of personal data and privacy information.



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# 4-5 Information Security

## Investment in Information Security Management

| Initiative | Details | Performance Indicators |
|---|---|---|
| Cybersecurity | 1. Implement network firewalls to block external cyberattacks<br>2. Deploy endpoint protection to prevent computer viruses and hacker intrusions.<br>3. Install antivirus software on all computer equipment.<br>4. SSL encryption has been implemented on cpc's website. | *100% of computer equipment installed with antivirus software.<br>*100% completion of firewall installation and updates in plant facilities.<br>*100% completion of antivirus software updates.<br>*SSL certificates are deployed to enhance website security.<br>*In 2025, a total of NT$1,097,174 was invested to ensure cybersecurity. |
| Information System Security | 1. Establish a data backup mechanism to back up critical system data and conduct regular restoration drills.<br>2. Virtualize critical application systems and perform daily system backups.。<br>3. Implement document encryption software. | *100% backup of host systems.<br>*100% backup of critical data.<br>*Virtual host restoration drills conducted 4 times per year on an irregular basis.<br>*Zero incidents of company confidential document leakage. |

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# 4-5 Information Security

## Investment in Information Security Management

| Initiative | Details | Performance Indicators |
|---|---|---|
| Education and Training | Corporate Information Security Education and Training。<br>The Information Security Officer and information security personnel participate in external training programs. | * Occasional information security awareness campaigns and briefings<br><br>*On March 8, 2025, information security personnel completed six hours of cybersecurity training organized by the Taiwan Academy of Banking and Finance. |
| Employee Information Security | Employees are required to sign the Information Security Usage Guidelines. | *New employees who are computer users are required to sign the "Personal Computer Usage Guidelines."<br><br>*In 2025, a total of 36 new employees signed the "Personal Computer Usage Guidelines." |

From January 2025 to December 2025, cpc did not experience any material cybersecurity incidents that had a significant impact on its operations.

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# 4-5 Information Security

## 2025 Information Security Management Performance




- The server completes four disaster recovery drills annually
- Regular Differential Data Backup and Offsite Replication
- Regular Database Backup and Recovery Verification




- Scheduled Antivirus Scans and Zero-Day Automatic Virus Definition Updates
- Firewall intrusion prevention and gateway malware interception; excluding routine malicious blocks, there were 0 intrusion incidents this year.
- Encryption Protection for Company Images and Document Files
- Host system vulnerability scanning and patching; 1 security vulnerability was resolved this year.

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# 4-5 Information Security

## 2025 Cybersecurity Performance Indicators

| Indicator | 2025 |
|---|---|
| Number of Material Cybersecurity Incidents | 0 |
| High-Risk Vulnerability Remediation Rate | 100% |
| Employee Cybersecurity Training Completion Rate | 100% |
| System Backup Success Rate | 100% |
| Disaster Recovery Drill Success Rate | 100% |
| The above indicators cover cpc's internal information systems and all full-time employees. | |

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# 4-5 Information Security

## Customer Privacy Protection

During the reporting period, cpc did not experience any major violations involving customer privacy data. To protect customer privacy, cpc has implemented a series of security measures, including document encryption technology, multi-layer firewall systems, regular system data backups and redundancy mechanisms to safeguard data security, as well as internal system access approval processes and external document circulation review mechanisms.

cpc actively responds to all privacy-related matters and did not receive any customer complaints or legal actions during the reporting period. In addition, we continue to provide mechanisms for employee privacy protection to ensure that data handling processes meet the highest standards of security and compliance.

## Significant Information Security Incidents

cpc cannot fully guarantee the prevention of malicious attacks from third parties that could paralyze network systems. However, as of the end of December 2025, no such cyberattacks had occurred that affected cpc's normal operations.

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# 4-6 Innovation and R&D

cpc focuses on precision transmission and motion control technologies, integrating smart innovation and sustainability to advance R&D and operational upgrades in phases aligned with its short-, medium-, and long-term development goals.

**Short-term (1–2 years):**Strengthen core product quality, delivery, and application services; expand modular and system solution sales; accelerate new product validation and AI-enabled equipment; and reduce energy use and carbon emissions through efficient motors, low-energy drives, and process optimization.

**Medium-term (3–5 years):** Strengthen system integration and market expansion by developing total solutions from components to complete equipment, while enhancing the integrated applications of cpcCells, cpcSystem, cpcRobot, and cpcStudio. Continue advancing AI vision, smart control, and data connectivity technologies, and promote product standardization and platform-based design to improve manufacturing efficiency and accelerate market adoption.

**Long-term (over 5 years):** Focus on advanced intelligent automation and robotics, targeting high-growth markets such as advanced semiconductor manufacturing, silicon photonics, high-end precision equipment, and smart factories. Develop differentiated proprietary technologies and system integration capabilities to deliver cross-industry solutions and strengthen global competitiveness. Advance green design, low-carbon manufacturing, circular economy practices, and digitalized smart operations to enhance business resilience and resource efficiency.

Overall, cpc will drive innovation-led growth by integrating smart technologies with energy-saving and carbon-reduction strategies. Through phased product upgrades and market expansion, CPC aims to strengthen operational performance while achieving long-term stable growth and sustainable development.

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# 4-6 Innovation and R&D

## Development Goals and Plans

### Strengthen the market position of core products.

Continue to strengthen the quality and delivery performance of precision motion products, enhance application support capabilities, deepen customer relationships, and expand market penetration.

### Expand into high-growth Emerging markets.

Capitalize on trends in robotics and semiconductors by expanding R&D and increasing the share of high-value-added businesses.

### Enhancing Sustainability and Corporate Resilience.

Adopt green design, optimize operations, and strengthen sustainability through digital management and talent development.

### Enhance proprietary technologies and system integration capabilities.

Strengthen in-house R&D and build differentiated advantages through customer-driven innovation.

### Drive product platform integration, Globalization and standardization.

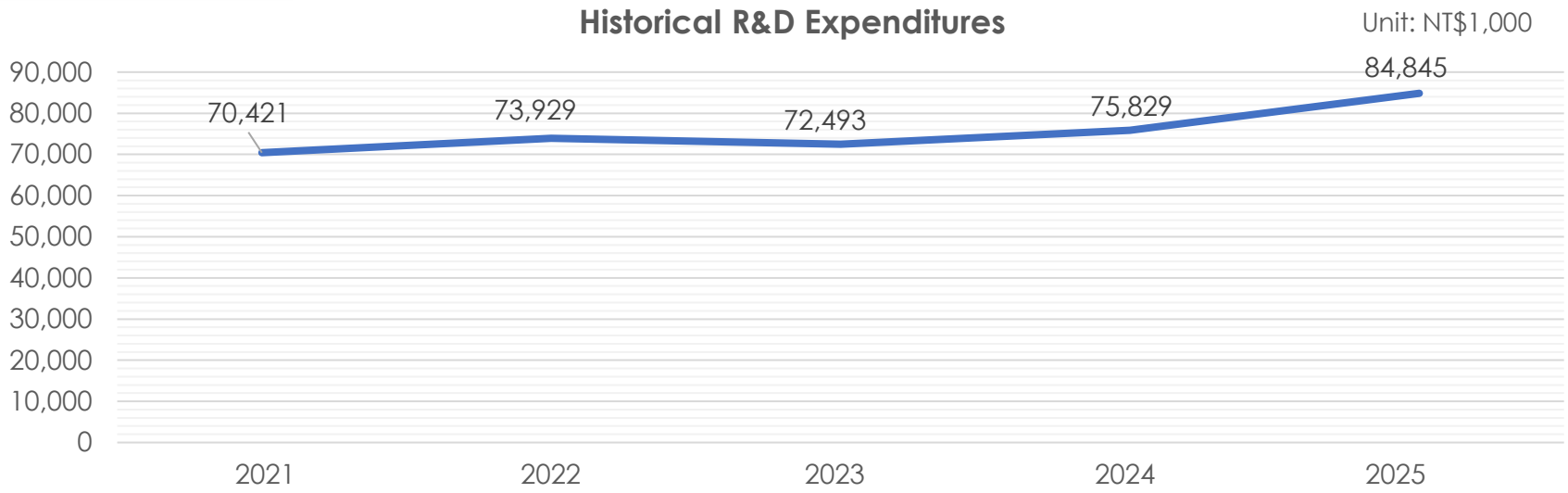
Promote platform-based and modular design, expand global operations and service networks, and strengthen global competitiveness.

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# 4-6 Innovation and R&D

## R&D Expenses




In 2025, cpc invested NT$84,845 thousand in research and development, representing an increase of NT$9,016 thousand compared with NT$75,829 thousand in 2024. R&D expenses as a percentage of net operating revenue also increased from 7.32% in 2024 to 7.45% in 2025, demonstrating cpc's strong commitment to innovation and technological advancement.

cpc will continue to enhance the performance of its core components and optimize mass-production processes. Driven by the rapid growth of the humanoid robotics industry, cpc is well positioned to leverage its proprietary technologies and become a key enabler in this emerging market.

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# 4-6 Innovation and R&D

## Intellectual Property Management

### Patents

1. Before applying for patents, cpc will conduct prior art/patent searches based on product characteristics to prevent infringement risks.
2. Once a patent is granted, matters related to maintenance, utilization, and protection will be handled by dedicated personnel in accordance with relevant management regulations.
3. If patent infringement is discovered, legal action may be taken to request the removal of the infringement or seek compensation for damages caused by the infringement.

### Trademarks

1. After obtaining trademark rights, the trademarks will be applied to company documents, advertisements, products, packaging, etc., to establish factual usage of the trademark.
2. To protect trademark rights, an extension will be applied before the expiration of the trademark protection period.
3. If a registered trademark is infringed, legal action may be taken to request the removal of the infringement or seek compensation for damages caused by the infringement.

### Trade Secret Management

1. When employees join cpc, they sign a "Confidentiality Agreement" or "Non-Disclosure and Non-Compete Agreement," which clearly states the ownership and confidentiality obligations regarding intellectual property (including but not limited to copyrights, patents, trademarks, trade secrets, etc.) and includes non-compete provisions.

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# 4-6 Innovation and R&D

## Intellectual Property Management

2. cpc signs a "Vendor Confidentiality Agreement" with suppliers, specifying the ownership and confidentiality obligations regarding intellectual property (including but not limited to copyrights, patents, trademarks, trade secrets, etc.) and detailing damage compensation terms.
3. When an employee leaves cpc, they sign a "Confidentiality Commitment upon Departure," pledging that all trade secrets obtained during their employment have been returned, deleted, or destroyed.
4. If an employee, regardless of their employment status, is found to have leaked or violated confidentiality obligations, cpc will pursue legal accountability.

### Execution Status

In 2025, cpc executed relevant work based on the Intellectual Property Management Guidelines.
The execution status will be reported to the Board of Directors on February 12, 2026.

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# 4-7 Customer Relations

## Customer Service

Customers are essential partners in sustainable development. cpc delivers comprehensive services through high-quality products, efficient support, professional innovation, and business integrity. cpc has established standardized customer complaint procedures to determine responsibility, resolve issues, implement preventive measures, and prevent recurrence. Customer satisfaction is regularly surveyed and monitored, with the results used to identify customer needs and develop improvement strategies.

## Communication and Interaction

Dedicated personnel are assigned to handle customer service matters for all clients, with multiple communication channels provided (e.g., telephone, email, messaging software). In addition, sales representatives and business unit managers also make periodic in-person visits to customers to maintain close contact, ensuring the continuous supply of quality products at reasonable prices and on time.

## Marketing and Promotion

cpc c's mechanical components comply with applicable regulations and international standards, which are incorporated into its manufacturing processes and raw material management. Products are promoted through online and offline channels, including technical forums, seminars, exhibitions, cpc's website, and new product launch events. Marketing strategies are continuously optimized through data analysis to improve audience targeting and promotional effectiveness.

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# 4-7 Customer Relations

## Customer Complaints

Upon receiving a customer complaint, cpc immediately investigates the case and implements corrective actions. If the complaint is determined to be cpc's responsibility, appropriate measures are taken and their effectiveness is verified to prevent recurrence.
In 2025, cpc received 15 customer complaints. All complaint cases were immediately recorded and tracked, and the 8D methodology was applied to identify root causes, develop preventive actions, implement corrective measures, and verify their effectiveness to prevent recurrence.

## Customer Complaint and Issue Resolution Mechanism

cpc has established a customer complaint handling procedure. Customers may submit feedback and complaints through the system or by email. All cases are handled by the responsible departments, and the results are communicated to customers in a timely manner.

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# 4-7 Customer Relations

## | Global Exhibitions and Events

















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# 4-7 Customer Relations

## Customer Satisfaction Survey Process

Customer selection for survey → Confirmation of survey method → Completion of survey forms → Collection and compilation of survey forms → Analysis and consolidation of customer feedback, with results submitted for management review

## Survey Dimensions

| | | | | | |
|---|---|---|---|---|---|
| Product Quality | Product Quality | Delivery Time | Product Development | Product Cost | Corporate Image |

## Questionnaire Scoring Criteria

| | | | | |
|---|---|---|---|---|
| Very Satisfied 10 points | Satisfied 8 points | Acceptable 6 points | Dissatisfied 4 points | Very Dissatisfied 2 points |

## Customer Satisfaction Survey Results for the Most Recent Three Years

| Department \ Score | 2022 | 2023 | 2024 |
|---|---|---|---|
| Overseas Sales Department | 88.05 points | 85.07 points | 90.20 points |
| Domestic Sales Department | 85.60 points | 85.70 points | 87.74 points |

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# 4-8 Product Quality

cpc's products are mechanical components, and international regulations are in place for such products. cpc complies with relevant laws and international standards, implementing strict management in processes and raw material control.
All products comply with national regulations as well as EU RoHS and REACH standards, and are free of environmentally hazardous substances. Upon customer request, RoHS and REACH test reports are also provided.

With a commitment to professionalism and innovation, cpc continuously enhances product performance, while serving customers with integrity and honesty, striving to deliver satisfactory products and services.
In August 2023, cpccompleted the recertification of its ISO 9001:2015 Quality Management System.

In 2025, there were no cases of non-compliance with product and service information labeling regulations, nor any violations of marketing and communication-related laws.

## Customer Complaint Handling

cpc manages customer complaints through cross-functional investigation and corrective actions. Major cases follow the 8D process, with ongoing tracking to prevent recurrence and improve customer satisfaction.
All customer complaints are subject to statistical analysis and continuous tracking. Relevant documents, processes, and operating procedures are revised when necessary to continuously improve product quality and customer satisfaction.

## Quality Objectives

cpc has established standardized customer complaint procedures to resolve issues, determine responsibility, and implement preventive measures. cpc regularly monitors delivery performance and conducts customer satisfaction surveys to understand customer needs, guide improvement strategies, and build long-term, mutually beneficial partnerships.

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# 4-8 Product Quality

Quality is the result of design, manufacturing, and management.

Do not accept defects, do not produce defects, do not pass on defects.

Quality improvement is an ongoing activity involving all employees.




## Quality Policy

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# 4-9 Supply Chain Management

cpc regards suppliers as long-term partners and values competitive quality, technology, delivery performance, and reasonable costs. cpc also monitors suppliers' performance in governance, environmental, and social aspects, working with them to advance sustainability throughout the value chain.

To build long-term supplier partnerships, cpc has established a Supplier Management Procedure with clear management and operating requirements to ensure that supplier delivery, quality, technology, and hazardous substance controls meet cpc's expectations and customer requirements.

## Supplier Development, Selection, and Management

cpc prioritizes suppliers with legal qualifications and ISO 9001 certification and evaluates them based on quality, cost, environmental management, and manufacturing capabilities. Suppliers must pass environmental and social responsibility assessments before being included in the approved supplier list.

To strengthen supplier performance management, cpc conducts annual supplier evaluations based on the Supplier Delivery Evaluation Form. Assessment criteria include product quality, price competitiveness, complaint handling, cooperation, and environmental management performance, serving as important references for future procurement decisions and business partnerships.

Moving forward, cpc will continue to enhance its supply chain management framework and progressively expand environmental and social responsibility requirements, working together with suppliers to build a transparent, accountable, and sustainable supply chain ecosystem and achieve mutual growth and sustainable development.

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# 4-9 Supply Chain Management

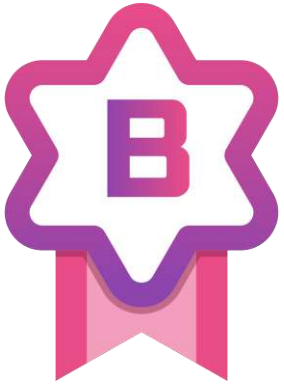
## Supplier Screening and Classification Management Mechanism

cpc conducts regular supplier evaluations and classifies suppliers into three categories: Grade A (70 points and above), Grade B (60–69 points), and unqualified (below 60 points). Grade A suppliers remain preferred partners, while Grade B suppliers are subject to further evaluation and improvement requirements. Unqualified suppliers must submit corrective action plans within the specified period or risk disqualification.

Through its supplier screening and classification mechanism, cpc continuously strengthens supply chain quality and risk management and promotes a transparent and sustainable supply chain.




**Grade A ( ≥ 70 Point )**




**Grade B ( 60–69 Point )**



**Unqualified ( < 60 Point )**

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# 4-9 Supply Chain Management

## Supply Chain Human Rights Protection

Suppliers must respect workers' human rights and treat them in ways recognized by the international community, ensuring they are afforded dignity and respect.

- Non-discrimination: Suppliers shall not discriminate against employees based on race, color, age, gender, sexual orientation, disability, religion, political affiliation, nationality, marital status, or any other protected status in recruitment, promotion, compensation, training, or termination. Pregnancy and discriminatory drug testing are prohibited unless required by applicable laws or workplace safety regulations.
- Working Hours: Suppliers shall comply with applicable laws and regulations regarding working hours, overtime limits, leave entitlements, and public holidays. Except in emergencies or special circumstances, total working hours, including overtime, shall not exceed the legal limits.
- Forced Labor: Suppliers shall ensure that all employment is voluntary. Employees may terminate their employment in accordance with applicable laws, and suppliers shall not retain employees' identification documents, passports, or work permits.
- Child Labor: Suppliers shall prohibit the use of child labor in accordance with applicable laws and regulations. A child is defined as any person below the legal minimum working age, compulsory education age, or under 15 years old.
- Humane Treatment: Suppliers shall provide a workplace free from harassment and shall prohibit any inhumane treatment, including sexual harassment, corporal punishment, mental or physical coercion, and verbal abuse.
- Wages and Benefits: Suppliers shall comply with applicable laws regarding minimum wages, overtime pay, and statutory benefits. Wages shall be paid on time, and payroll information shall be provided to employees in a clear and timely manner.

In 2025, written performance evaluations of suppliers were conducted, and no violations of supplier policies or corporate social responsibility requirements were identified.

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# 4-9 Supply Chain Management

## Local Procurement

cpc's approved suppliers are mainly categorized into three groups: raw materials, equipment, and expenses. In 2025, cpc had 455 approved suppliers, of which 96% were located in Taiwan and 4% in other regions.
Most suppliers are located near cpc's production sites in Taiwan, helping reduce transportation-related carbon emissions and logistics costs while enhancing supply efficiency, after-sales service quality, and supply chain resilience. cpc will continue to promote local procurement and collaborate with suppliers to build a low-carbon and sustainable supply chain.

| Year / Country | 2023 (%) | 202年(%) | 2025(%) |
|---|---|---|---|
| Taiwan | 97.4% | 96.0% | 96.0% |
| China | 0.4% | 0.7% | 0.9% |
| Japan | 0.2% | 0.2% | 0.2% |
| United States | 0.2% | 0.2% | - |
| Germany | 1.6% | 2.5% | 2.4% |
| Others | 0.2% | 0.2% | 0.4% |
| Total | 100.0% | 100.0% | 100.0% |

Note: Percentages may not total 100% due to rounding.

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# 4-9 Supply Chain Management

## Signing of Assessment Forms and Commitment Letters

The Supplier Environmental Management Assessment covers nine areas, including air pollution prevention, wastewater management, chemical substance control, and waste management. Suppliers are required to conduct self-assessments and provide supporting documents to demonstrate compliance with environmental, health, and safety requirements. In 2025, 84% of new suppliers completed the assessment and signed the declaration.
The Social Responsibility Assessment requires suppliers and contractors to comply with labor laws and human rights regulations, including the prohibition of child labor and forced labor, as well as the protection of health and safety, freedom of association, collective bargaining rights, and non-discrimination. Contracts may be terminated immediately if suppliers violate corporate social responsibility policies and cause significant environmental or social impacts. In 2025, 88% of new suppliers signed the assessment.

The "Supplier Commitment Letter" requires suppliers to sign and agree to the following:
1. Strictly prohibit offering bribes, gifts, hospitality, or any other improper benefits to cpc employees or their relatives and friends.
2. Strictly prohibit providing honorary or compensatory employment arrangements to cpc employees or their relatives and friends.
3. Strictly prohibit engaging in lending, leasing, investment, or any activities with cpc employees or their relatives and friends that are not directly related to official business.
4. Strictly prohibit any conduct toward cpc employees or their relatives and friends that may harm cpc's interests or image.

In 2025, the signing rate among new suppliers reached 85%.

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# 4-9 Supply Chain Management

## Supplier Quality Exception Management Mechanism

cpc has established a supplier quality exception management mechanism. When defects are identified in supplier deliveries, the Quality Assurance Department issues a formal complaint and requires suppliers to provide corrective actions. For major or recurring issues, suppliers must submit an 8D report or improvement plan for root-cause analysis and preventive measures.

Nonconforming products are isolated and evaluated by the Quality Assurance Department, with actions including return, in-house rework, or supplier rework. All cases are recorded and incorporated into supplier performance evaluations to support continuous improvement, enhance supply chain quality management, and reduce quality risks.

## Negative Impact Mitigation

cpc has incorporated environmental and social risk assessments into its annual supplier evaluation process. Suppliers are regularly reviewed for environmental or labor-related violations, and their performance is assessed in accordance with GRI standards, including labor relations (GRI 401), occupational health and safety (GRI 403), child labor (GRI 408), and forced labor (GRI 409).

Suppliers with records of environmental or labor violations are subject to score deductions to reflect their risk levels and management performance. Going forward, cpc will further strengthen its improvement-oriented management approach by requiring suppliers to implement corrective action plans and tracking their progress, thereby enhancing environmental and social responsibility management across the supply chain and promoting sustainable development.

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# 4-9 Supply Chain Management

## Sustainable Supply Chain Implementation

a. In 2025, cpc conducted an ESG-focused questionnaire with its 20 major suppliers. The questionnaire covered the following topics::

| Item | Key Content |
|---|---|
| Environmental Issues | Air pollution prevention, water resource management, energy management, greenhouse gas emissions, waste management, and climate change. |
| Social Issues | Occupational safety and health, human resource development, labor–employer and labor–management relations, employee retention and development, employee care and human rights policies, and social engagement. |
| Economic and Corporate Governance Aspects | Corporate governance, economic performance, taxation, ethical management, information security / customer privacy, innovation, research and development and patents, customer relationships, product quality management, and supply chain management / sustainable supply chain. |

The ESG issues of concern identified from supplier feedback will serve as key priorities for future ESG initiatives. cpc will continue to expand the influence of its management system to all suppliers, with the goal of establishing a comprehensive and responsible supply chain.

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# 4-9 Supply Chain Management

## Sustainable Supply Chain Implementation

b. Number of supplier bribery reports: 0.

c. Chemical packaging used in the manufacturing process is recycled and returned to suppliers for reuse, reducing resource consumption and waste generation while improving resource efficiency.

d. By adhering to local procurement principles, cpc reduces logistics and transportation costs, lowers carbon emissions generated during transportation, and mitigates supply chain risks and uncertainties, thereby enhancing supply chain resilience.

e. In 2025, there were no incidents involving suppliers related to environmental issues, labor conditions, human rights, or social impacts, and no supplier relationships were terminated as a result.



# 05

# Social Dimension

5-1 Employee Care & Human Rights Policy

5-2 Human Capital Development

5-3 Labor & Employment Relations

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# 5-1 Employee Care & Human Rights Policy

## Diversity, Equity and Inclusion

cpc is committed to the principles of respect, equality, diversity, and inclusion and strives to create a fair, safe, and friendly workplace that protects employees' human rights and labor rights. cpc complies with labor laws and regulations and ensures fair treatment in recruitment, employment, training, performance evaluation, promotion, and compensation, without discrimination based on gender, age, race, religion, or any other legally protected status.

cpc strictly prohibits all forms of forced and coercive labor. All employees are employed voluntarily, and cpc does not retain personal identification documents or restrict employees' freedom. Working hours and overtime are managed in accordance with applicable laws and regulations to safeguard employees' legitimate rights and interests.
Guided by integrity and professionalism, CPC is dedicated to fostering a diverse, inclusive, friendly, and safe workplace while providing equal opportunities for employee growth and development and strengthening employees' sense of belonging.

## Diversity Indicators

| Indicator | Percentage (%) |
|---|---|
| Percentage of Female Employees (%) | 26.9% |
| Percentage of Female Managers (%) | 23.0% |
| Percentage of Female First-Line Managers (%) | 21.6% |
| Percentage of Female Senior Executives (%) | 62.5% |

| Category | | Percentage of Total Employees |
|---|---|---|
| **Persons with Disabilities** | | 2.2% |
| All Employees | By Age Group: < 30 | 10.6% |
| | By Age Group: 30–50 | 77.2% |
| | By Age Group: > 50 | 12.2% |
| | Total | 100.00% |

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# 5-1 Employee Care & Human Rights Policy

## Human Rights Policy and Management

cpc respects human rights and is committed to protecting the rights and dignity of all employees. cpc complies with applicable labor laws and regulations and follows internationally recognized human rights standards, including the United Nations Global Compact (UNGC), the Universal Declaration of Human Rights (UDHR), and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.
cpc integrates human rights principles into its human resource and supply chain management practices and ensures equal treatment for all employees, contractors, and interns.

**Human Rights Due Diligence and Implementation**
cpc has established a human rights due diligence mechanism to regularly identify and assess potential human rights risks associated with its operations, including recruitment and employment, working hours, occupational health and safety, non-discrimination, prohibition of forced labor, and workplace harassment. Through training programs, grievance channels, labor-management communication, and internal management systems, cpc continuously implements risk prevention and improvement measures.

**Implementation in 2025:**
- No significant violations of human rights or labor laws were identified.
- No incidents involving child labor, forced labor, or major discrimination occurred.
- Ongoing training programs on occupational health and safety, human rights, and sexual harassment prevention were conducted.
- Employee grievance and communication channels were maintained to protect employees' legitimate rights and interests.
- Regular reviews of working hours, attendance records, and the working environment were carried out to promote a safe and friendly workplace.

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# 5-1 Employee Care & Human Rights Policy

## Diversity, Equality and Anti-Discrimination

cpc respects diversity and equality and prohibits discrimination based on race, nationality, gender, age, religion, disability, or any other legally protected status.

## Labor Rights Protection

cpc provides fair employment opportunities and maintains harmonious labor relations.

## Prohibition of Child Labor and Forced Labor

cpc strictly prohibits child labor and all forms of forced labor.




## Occupational Safety and Health

Continuously improve workplace safety and reduce occupational risks.

## Workplace Respect and Anti-Harassment

Promote gender equality and workplace respect to create a harassment-free work environment.

## Information Security and Privacy Protection

Establish information security and personal data protection mechanisms to safeguard employee and customer information.

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# 5-1 Employee Care & Human Rights Policy

## Supply Chain Human Rights Management

Extend human rights principles to supply chain management and require suppliers to comply with relevant human rights standards, including:

- Prohibition of child labor and forced labor
- Elimination of workplace discrimination
- Protection of occupational health and safety
- Compliance with reasonable working hours requirements

Suppliers are evaluated and managed through social responsibility assessments to ensure human rights protection throughout the supply chain.

## Human Rights Training

cpc continues to promote human rights training and awareness programs to enhance employees' understanding of human rights issues. In 2025, a total of 715.5 training hours were completed, with 796 participants attending human rights-related training programs.

cpc will continue to strengthen human rights awareness and reduce human rights risks through ongoing training and communication activities.

## Human Rights Incidents and Grievance Mechanism

cpc has established employee grievance and communication channels to promptly address and resolve related issues.

## 2025 Performance

No incidents involving human rights violations or forced labor.

No related grievance cases were reported.

## Indigenous Peoples' Rights

cpc respects and protects the rights of Indigenous peoples.

No incidents involving violations of Indigenous peoples' rights occurred in 2025.

In accordance with the Labor Standards Act, employees with Indigenous status are entitled to ceremonial leave for traditional festivals and rituals.

In 2025, cpc employed one Indigenous employee. No incidents involving violations of Indigenous peoples' rights, human rights, or forced labor were reported.

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# 5-2 Human Capital Development

## Workforce Structure and Talent Recruitment

cpc's management team upholds the principles of integrity and honesty and is committed to providing a diverse, inclusive, friendly, and safe workplace while creating equal opportunities for employee growth and development.
cpc employs seven employees with disabilities (including five actual employees and two additional quota-equivalent positions in accordance with regulations), exceeding the statutory employment requirement by two employees.
In 2025, cpc employed a total of 312 employees, including 228 male employees (73%) and 84 female employees (27%). By employment category, there were 202 direct employees (65%) and 110 indirect employees (35%).

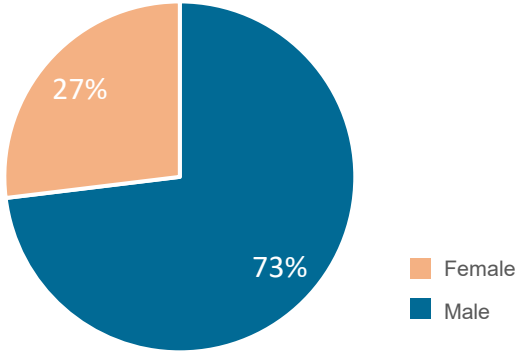
| Category | Type | 2023 | | | 2024 | | | 2025 | | | | Number of People / Total | Total Percentage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Male | | Female | | | |
| | | Male | Female | Total | Male | Female | Total | Number of People | Percentage | Number of People | Percentage | | |
| Gender | | 265 | 92 | 357 | 234 | 88 | 322 | 228 | 73% | 84 | 27% | 312 | 100% |
| Age | Under 30 | 57 | 8 | 65 | 25 | 6 | 31 | 20 | 6% | 6 | 2% | 26 | 8% |
| | 30–50 | 194 | 64 | 258 | 194 | 60 | 254 | 192 | 62% | 56 | 18% | 248 | 80% |
| | Above 50 | 14 | 20 | 34 | 15 | 22 | 37 | 16 | 5% | 22 | 7% | 38 | 12% |
| Education Level | High School or Below | 113 | 39 | 152 | 95 | 36 | 131 | 92 | 29% | 33 | 11% | 125 | 40% |
| | College & University | 138 | 46 | 184 | 124 | 47 | 171 | 123 | 39% | 45 | 14% | 168 | 54% |
| | Master's Degree or Above | 14 | 7 | 21 | 15 | 5 | 20 | 13 | 4% | 6 | 2% | 19 | 6% |
| Job Category | Managers (Supervisors) | 16 | 11 | 27 | 17 | 9 | 26 | 18 | 6% | 13 | 4% | 31 | 10% |
| | Administrative Staff | 25 | 16 | 41 | 24 | 22 | 46 | 26 | 8% | 19 | 6% | 45 | 14% |
| | R&D Personnel | 26 | 1 | 27 | 28 | 1 | 29 | 23 | 7% | 1 | 0% | 24 | 8% |
| | Sales Personnel | 4 | 7 | 11 | 2 | 10 | 12 | 2 | 1% | 8 | 3% | 10 | 3% |
| | On-site Staff | 194 | 57 | 251 | 163 | 46 | 209 | 159 | 51% | 43 | 14% | 202 | 65% |

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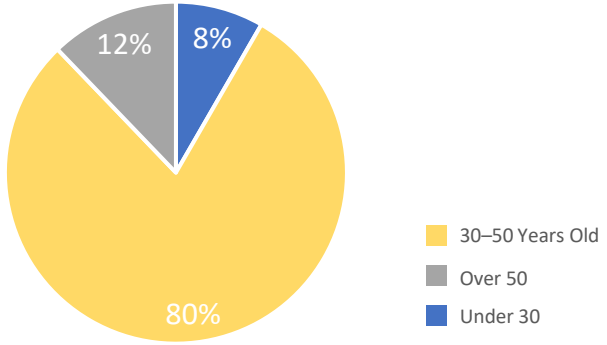


# 5-2 Human Capital Development

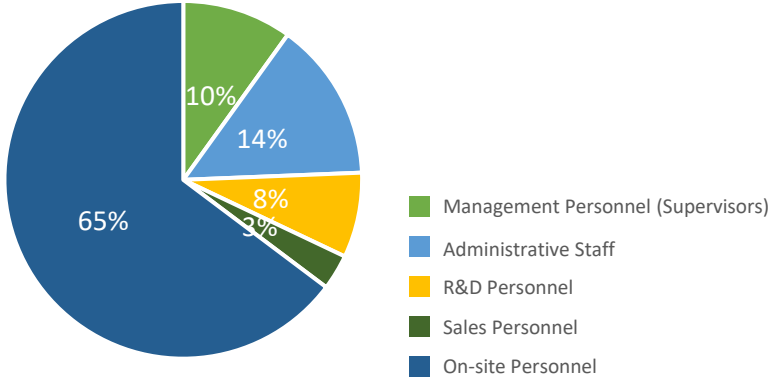
## cpc Workforce Distribution by Gender



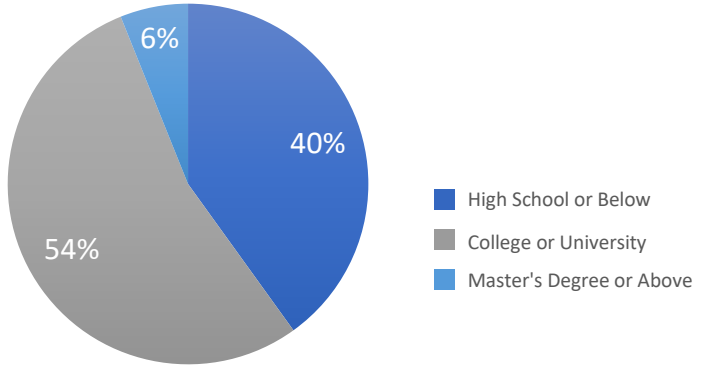

## cpc Workforce Distribution by Age




## cpc Workforce Distribution by Employment Category




## cpc Workforce Distribution by Employee Type



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# 5-2 Human Capital Development

## Employee Education and Training

cpc is committed to creating a sustainable talent pipeline and enhancing a competitive learning environment. To this end, it has established Education and Training Management Procedures and Education and Training Operation Procedures to cultivate suitable and capable talent through both internal and external training resources.
Currently, cpc provides a wide range of general knowledge, professional skills, and management training programs. In addition to cultivating department heads and senior employees as internal lecturers to pass on corporate culture and skills, external experts are also invited periodically to conduct courses. In 2025, cpc organized 878 training sessions, totaling nearly 13,235 training hours, with 9,805 total participants.

2025 Training Programs Included:

1) New Employee Training: Covering company regulations, occupational safety and health requirements, and onboarding guidance. Each new employee is scheduled for training to help them quickly adapt to the work environment and become familiar with job responsibilities.
2) General Training: Programs required by government regulations, company policies, or applicable across the organization. Topics included: insider trading prevention, occupational safety and health education, safety training, quality training, emergency response drills, and personal effectiveness management courses.
3) Professional Training: Technical and specialized courses tailored to different units, such as R&D, process engineering, finance and accounting, and information technology.
4) Management Training: Development programs for supervisors, covering leadership, management skills, and complementary topics.

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# 5-2 Human Capital Development

## Employee Education and Training

5) Direct Labor Training: Courses designed for production line technicians, focusing on the knowledge, skills, and attitudes needed for machine operation and other frontline tasks.
6) Technical and Performance Evaluations: Regular evaluations conducted to develop reserve managers and talent.
7) Integrity Management Training: Internal and external courses related to integrity, including compliance with laws, food safety and hygiene, accounting systems, and internal controls.
8) Internal and external education and training for accounting supervisors, audit personnel, and corporate governance officers. In 2024, a total of 87 participants attended these courses, with an accumulated 124 training hours.

In 2025, cpc organized internal and external training programs related to business integrity to strengthen its integrity policy and prevent unethical conduct. Training topics included legal compliance, the code of ethics, financial information analysis, directors' fiduciary duties, internal control systems, confidentiality, information disclosure, and violation management.
A total of 289 participants attended the training programs, representing 323 training hours.

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# 5-2 Human Capital Development

## Non-Employee Workers

Non-employee workers are individuals who are not employed by cpc but provide labor services to it. In 2025, there were a total of 24 non-employee workers, primarily contractors.

To drive growth momentum, cpc actively recruits outstanding talents who align with cpc's values, utilizing online job platforms to attract potential high-quality employees. The recruitment process is open and transparent, focusing on selecting the most suitable candidates while upholding the principle of equal opportunity and ensuring that everyone can maximize their strengths.

At the same time, cpc places strong emphasis on professional talent development and long-term, close collaboration with academic institutions. By actively engaging in industry–academia cooperation and advancing various cutting-edge technology development projects, cpc accelerates international integration and attracts key talent in the process.

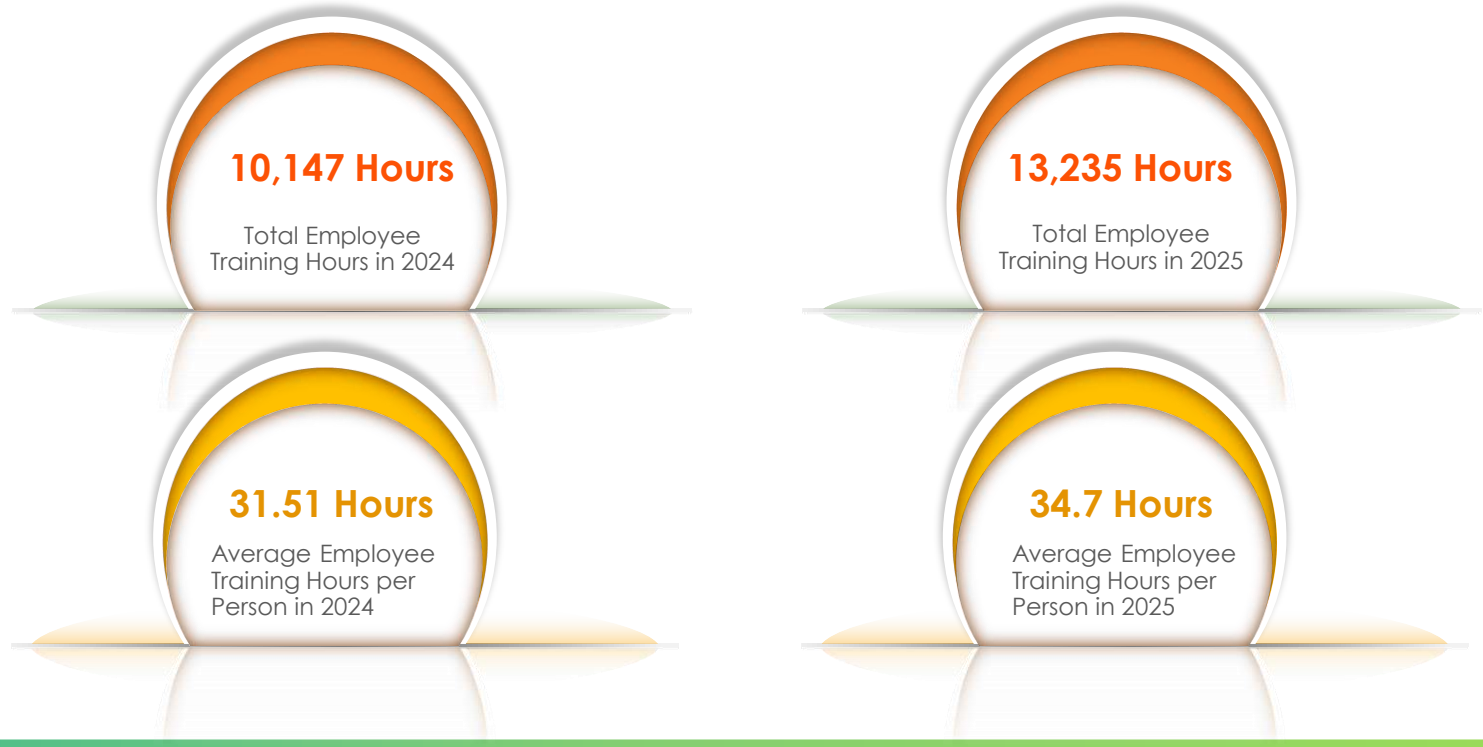
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# 5-2 Human Capital Development

## Establishing an Effective Career Development Training Program

cpc has established a comprehensive talent development and training system to enhance employees' professional skills, management capabilities, and environmental, health, and safety (EHS) awareness.
Based on job requirements and annual training needs, cpc provides diverse learning programs, including orientation training, professional and management development, on-the-job training, internal and external courses, and professional certification programs.
Through continuous talent development, cpc strengthens employees' competencies, unlocks their potential, and enhances organizational competitiveness and sustainable growth.



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# 5-2 Human Capital Development

| Year | 2024 Training Programs | | | | | | | 2025 Training Programs | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Category / Gender | Male | | | Female | | | Overall Average Training Hours per Employee | Male | | | Female | | | Overall Average Training Hours per Employee |
| | Participants | Hours | Average Hours | Participants | Hours | Average Hours | | Participants | Hours | Average Hours | Participants | Hours | Average Hours | |
| Management | 57 | 2144.5 | 37.62 | 15 | 439.5 | 29.30 | 35.89 | 55 | 2574.5 | 46.81 | 14 | 440.25 | 31.45 | 43.69 |
| Non-management | 177 | 5303.5 | 29.96 | 73 | 2259.5 | 30.95 | 30.25 | 202 | 7382.4 | 36.55 | 94 | 2268 | 24.13 | 32.60 |
| Total | 234 | 7448 | 31.83 | 88 | 2699 | 30.67 | 31.51 | 257 | 9956.9 | 38.74 | 108 | 2708.25 | 25.08 | 34.70 |

Notes
1. Management employees refer to staff at the level of first-line supervisors, technical specialists, and above. Due to industry characteristics, most on-site positions are held by male employees; therefore, male employees account for a higher proportion of training hours.
2. The classification of management and non-management employees is based on the number of employees on record as of December 31, 2024, and December 31, 2025.Z

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# 5-2 Human Capital Development

## Family-Friendly Workplace and Family Care Support

cpc values employees' physical and mental well-being as well as their family needs, and is committed to creating a friendly, respectful, and supportive workplace. Through diverse employee benefits, family care support, and work–life balance initiatives, cpc helps employees balance their professional and family responsibilities, enhancing employee well-being and organizational cohesion.

cpc provides parental leave without pay, family care leave, and paternity-related leave to support employees in meeting their family care responsibilities. In addition, marriage, funeral, and celebration subsidies, emergency assistance, and employee care programs are offered to foster a supportive and family-friendly workplace culture.

### Outcomes of Family-Friendly Workplace and Family Care Support

| Care Aspect | Specific Measures and Support Channels | 2024 Performance | 2024 Performance |
|---|---|---|---|
| Parenting and Family Support | cpc provides fully paid maternity leave, prenatal checkup leave, paternity leave, and pregnancy-related leave in accordance with applicable laws and regulations. Department supervisors, the EHS Department, and the Human Resources Department proactively provide care and support to employees. | 20 employees took leave.<br>Total leave hours: 1,724.75 hours. | 8 employees took leave.<br>Total leave hours: 1,413 hours. |
| | Seven days of paid prenatal checkup and paternity leave, exceeding legal requirements. | 7 employees took leave.<br>Total leave hours: 332.75 hours. | 7 employees took leave.<br>Total leave hours: 369.75 hours. |

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# 5-2 Human Capital Development

| Care Aspect | Specific Measures and Support Channels | 2024 Performance | 2024 Performance |
|---|---|---|---|
| Parental Leave | Parental leave without pay is provided in accordance with applicable regulations to support employees in balancing work and childcare responsibilities. | Number of applicants: 4<br>Return-to-work rate: 75% | Number of applicants: 5<br>Return-to-work rate: 100% |
| Family Care Support | cpc provides family care leave and personal leave in accordance with applicable regulations. Employees may also flexibly adjust their work arrangements in response to urgent family needs and emergencies. | 18 applications, totaling 192 leave hours | 15 applications, totaling 208 leave hours |
| Workplace Friendliness | cpc provides lactation rooms and partners with childcare centers through the Employee Welfare Committee. | Lactation room: regularly maintained<br>Partner childcare centers: 1 | Lactation room: regularly maintained<br>Partner childcare centers: 1 |

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# 5-2 Human Capital Development

## Compensation Policy

cpc has established a Compensation Committee, which regularly reviews and ensures that the cpc's compensation policies remain competitive. Through transparent and fair performance and technical evaluation mechanisms, cpc shares its operational achievements with employees. When recruiting talent, cpc adheres to fair and consistent salary determination standards. For entry-level positions without prior experience, compensation is set equally across all new hires. For candidates with relevant work experience, compensation is determined based on their academic background, professional knowledge, and certifications. In addition, cpc provides equal opportunities for training and promotion to all employees, without discrimination based on background, gender, or educational experience.
According to information disclosed on the Market Observation Post System, in 2025, the average salary of cpc's full-time employees not in managerial positions was NTD 664,000, while the median salary was NTD 590,000.

### Salaries of Full-Time Employees Not in Managerial Positions

| Category | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Number of Full-Time Employees | 446 | 375 | 309 | 301 |
| Average Salary (in thousands of NTD) | 659 | 553 | 617 | 664 |
| Median Salary (in thousands of NTD) | 628 | 459 | 537 | 590 |

## Collective Agreement

cpc has not established a labor union. Instead, labor–management meetings serve as the channel for communication and negotiation between both parties, and the resolutions adopted therein apply to all employees within the relevant scope.

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# 5-2 Human Capital Development

## Employee Skills Enhancement and Transition Assistance Programs

| Type | Implementation |
|---|---|
| Employee Skills Enhancement Programs | Annual Education and Training Plan |
| Continued Employment Assistance for Retirement or Employment Termination | No related programs are currently in place. |

## Percentage of Employees Receiving Regular Performance and Career Development

| Employees Reviewed in 2025 | Reviewed Employees | Number of Employees | % |
|---|---|---|---|
| Male | 257 | 257 | 100% |
| Female | 108 | 108 | 100% |
| Management | 69 | 69 | 100% |
| Non-management | 296 | 296 | 100% |

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# 5-3 Labor & Employment Relations

## New Hires and Resignations

### New Employee Statistical Analysis

In 2025, cpc recruited 58 new employees, comprising 33 males and 25 females. Male employees aged between 30 and 50 represented the largest proportion of new hires, accounting for 8.01%.

| Year | | 2023 | | | | 2024 | | | | 2025 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gender | | Male | Pct. | Female | Pct. | Male | Pct. | Female | Pct. | Male | Pct. | Female | Pct. |
| Category | Type | | | | | | | | | | | | |
| Age | Under 30 | 5 | 1.14% | 6 | 1.37% | 10 | 2.80% | 4 | 1.12% | 7 | 2.24% | 10 | 3.21% |
| | 30–50 | 7 | 1.60% | 4 | 0.92% | 18 | 5.04% | 10 | 2.80% | 25 | 8.01% | 11 | 3.53% |
| | Above 50 | 0 | 0.00% | 4 | 0.92% | 2 | 0.56% | 0 | 0.00% | 1 | 0.32% | 4 | 1.28% |
| Education Level | High School or Below | 3 | 0.69% | 3 | 0.69% | 1 | 0.28% | 1 | 0.28% | 8 | 2.56% | 2 | 0.64% |
| | College & University | 9 | 2.06% | 10 | 2.29% | 25 | 7.00% | 13 | 3.64% | 19 | 6.09% | 21 | 6.73% |
| | Master's Degree or Above | 0 | 0.00% | 1 | 0.23% | 4 | 1.12% | 0 | 0.00% | 6 | 1.92% | 2 | 0.64% |
| Job Category | Indirect Employees | 5 | 1.14% | 10 | 2.29% | 18 | 5.04% | 13 | 3.64% | 20 | 6.41% | 22 | 7.05% |
| | Direct Employees | 7 | 1.60% | 4 | 0.92% | 12 | 3.36% | 1 | 0.28% | 13 | 4.17% | 3 | 0.96% |

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# 5-3 Labor & Employment Relations

## Resigned Employee Statistical Analysis

In 2025, a total of 69 employees left cpc, including 38 male employees and 31 female employees. Prior to an employee's departure, cpc conducts exit interviews to better understand the reasons for resignation and gather employees' feedback and suggestions. The insights obtained from these interviews serve as a basis for improving the working environment and employee retention initiatives, thereby enhancing workforce stability and organizational cohesion.

| Year | | 2023 | | | | 2024 | | | | 2025 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gender | | Male | Percentage | Female | Percentage | Male | Percentage | Female | Percentage | Male | Percentage | Female | Percentage |
| Category | Type | | | | | | | | | | | | |
| Age | Under 30 | 23 | 5.26% | 9 | 2.06% | 14 | 3.92% | 4 | 1.12% | 7 | 2.2% | 7 | 2.2% |
| | 30–50 | 44 | 10.07% | 13 | 2.97% | 43 | 12.04% | 15 | 4.20% | 31 | 9.9% | 20 | 6.4% |
| | Above 50 | 0 | 0.00% | 5 | 1.14% | 3 | 0.84% | 1 | 0.28% | 0 | 0% | 4 | 1.3% |
| Education Level | High School or Below | 26 | 5.95% | 5 | 1.14% | 19 | 5.32% | 5 | 1.40% | 11 | 3.5% | 5 | 1.6% |
| | College & University | 39 | 8.92% | 20 | 4.58% | 38 | 10.64% | 14 | 3.92% | 19 | 6.1% | 24 | 7.7% |
| | Master's Degree or Above | 2 | 0.46% | 2 | 0.46% | 3 | 0.84% | 1 | 0.28% | 8 | 2.6% | 2 | 0.6% |
| Job Category | Indirect Employees | 16 | 3.66% | 16 | 3.66% | 21 | 5.88% | 11 | 3.08% | 23 | 7.4% | 23 | 7.4% |
| | Direct Employees | 51 | 11.67% | 11 | 2.52% | 39 | 10.92% | 9 | 2.52% | 15 | 4.8% | 8 | 2.6% |

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# 5-3 Labor & Employment Relations

## Employee Benefits

cpc's business philosophy is rooted in virtue, upholding integrity and honesty, and striving for sustainable operations as a global leader in linear motion components. cpc is committed to nurturing a team characterized by filial piety, philanthropy, global vision, professional expertise, and a strong sense of honor.

Every employee, whether local or foreign, is regarded as a cornerstone of cpc's growth. Colleagues are dedicated, pragmatic, proactive, and passionate in their work, moving forward to safeguard the best interests of shareholders and customers while creating optimal career well-being for employees. In addition, cpc actively addresses the needs of female employees and working parents, continuously improving welfare measures. A Workers' Welfare Committee has been established to organize various welfare activities, support work–life balance, and enhance employee interaction. The main welfare measures are as follows:

**◆Incentive System**

(1) Year-end bonus(2) Employee remuneration (3) Performance bonus (4) Lunch and dinner subsidies(5) Performance bonus / technical allowances (6) Special bonus / production bonus / excellence bonus (7) Operational bonus (8) R&D patent bonus(9) Referral bonus (10) Other performance-based salary adjustments and flexible reward systems (11) Pension contributions(12) Employee Stock Ownership Trust.

**◆Insurance and Allowances**

(1) Labor insurance. (2) Health insurance. (3) Occupational accident insurance. (4) Accident insurance / group insurance. (5) Condolence and subsidies for major illnesses or emergencies.

**◆Facilities**

(1) Staff cafeteria. (2) Nursing room. (3) Free parking lot. (4) Automated External Defibrillator (AED) installation

**◆Leave Request Policy**

(1) Five-day work week. (2) Annual leave / paid vacation. (3) Paternity leave. (4) Prenatal checkup leave. (5) Family care leave. (6) Menstrual leave for female employees. (7) Accompanying spouse for prenatal checkup leave. (8) Vaccination leave. (9) Epidemic prevention care leave

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# 5-3 Labor & Employment Relations

## Employee Benefits

### ◆ Other Benefits

(1) Internal and external employee training programs. (2) Workers' Welfare Committee activities: holiday bonuses/gifts, year-end banquet, wedding gifts, hospitalization allowances, etc. (3) Regular employee health checkups. (4) Health manager services and regular on-site occupational physician consultation hours. (5) Enhanced training on occupational safety, health, and fire prevention. Formation of self-defense firefighting teams with regular drills and awareness campaigns.

## Retirement System

cpc has established a comprehensive retirement system in accordance with the Labor Standards Act and the Labor Pension Act. Employees hired after July 1, 2005, are covered by the new pension scheme, under which cpc contributes at least 6% of their monthly salary to individual pension accounts. For employees covered by the old scheme, retirement reserves are contributed and actuarially reviewed regularly to ensure sufficient funding for future retirement benefits. cpc also promotes voluntary pension contributions to enhance employees' retirement security and maintain a sustainable retirement welfare system.

## Childcare Support

### cpc Promotes Family-Friendly Policies and Workplace Support to Fulfill ESG Commitments

cpc is committed to creating a family-friendly workplace and promoting ESG social responsibility. cpc provides parental leave, maternity leave, paternity leave, family care leave, and lactation rooms to support employees in balancing work and family responsibilities, enhancing employee well-being, job satisfaction, and organizational cohesion.

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# 5-3 Labor & Employment Relations

## Parental Leave Summary Table from 2022 to 2025

| Parental Leave Summary Statistics | 2022 | | | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Female | Male | Total | Female | Male | Total | Female | Male | Total | Female | Male | Total |
| Number of Employees Eligible for Parental Leave (A) | 5 | 16 | 21 | 10 | 22 | 32 | 12 | 28 | 40 | 13 | 14 | 27 |
| Number of Employees Actually Applying for Parental Leave in the Year (B) | 4 | 0 | 4 | 4 | 4 | 8 | 2 | 2 | 4 | 3 | 2 | 5 |
| Number of Employees Scheduled to Return to Work in the Year (C) | 1 | 0 | 1 | 1 | 2 | 3 | 4 | 3 | 7 | 3 | 2 | 5 |
| Number of Employees Actually Returning to Work in the Year (D) | 1 | 0 | 1 | 1 | 2 | 3 | 4 | 2 | 6 | 3 | 2 | 5 |
| Return-to-Work Rate for the Year (D/C) | 100% | 0% | 100% | 100% | 100% | 100% | 100% | 67% | 86% | 100% | 100% | 100% |
| Number of Employees Returning from Parental Leave in the Previous Year (E) | 5 | 0 | 5 | 1 | 0 | 1 | 1 | 2 | 3 | 4 | 2 | 6 |
| Number of Employees Who Returned from Parental Leave in the Previous Year and Remained Employed for One Year (F) | 3 | 0 | 3 | 1 | 0 | 1 | 1 | 2 | 3 | 3 | 1 | 4 |
| Retention Rate after Parental Leave for the Year (F/E) | 60% | 0% | 60% | 100% | 0% | 100% | 100% | 100% | 100% | 75% | 50% | 67% |

Explanation:
1.The calculation basis for eligibility refers to the total number of employees who applied for maternity leave or paternity leave within the past three years.

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# 5-3 Labor & Employment Relations

## Labor Relations

In terms of operational management, when business or organizational changes occur, cpc does not readily resort to layoffs. Instead, actions are carried out in accordance with the Labor Standards Act and cpc's work rules. The principles for advance notice of contract termination are as follows:

| Length of Service | Notice Period |
|---|---|
| Employees with more than 3 months but less than 1 year of service | 10 days in advance |
| Employees with more than 1 year but less than 3 years of service | 20 days in advance |
| Employees with more than 3 years of service | 30 days in advance |

cpc ensures that employees receive advance notice within the legally mandated timeframe to protect their rights and maintain workplace stability. In accordance with the law, job-search leave is also provided, demonstrating cpc's commitment to harmonious labor relations.

cpc firmly believes that only by fostering a culture of care and respect internally can it attract and retain outstanding talent, thereby enhancing the sustainable competitiveness of the entire organization. Looking ahead, cpc will continue to review and optimize relevant measures, working hand in hand with employees to build a sustainable future of mutual well-being and shared prosperity.

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# 5-4 Occupational Health and Safety

## Occupational Safety and Health Management System

cpc has established dedicated occupational safety and health personnel for high-risk operations to enhance employees' safety awareness. cpc is responsible for planning and implementing environmental, safety, and health policies and management systems, conducting hazard identification, risk assessments, and regulatory compliance reviews to eliminate workplace hazards and prevent occupational accidents.

Through communication, consultation, and the participation of all employees, cpc continuously improves its occupational safety and health performance, complies with relevant regulations, addresses the expectations of employees and stakeholders, and implements risk and opportunity management to reduce occupational safety and health risks and achieve sustainable operations.

**Occupational Injury Prevention:** Provide a safe and healthy workplace through annual health examinations and occupational safety training.

**Continuous Improvement:** Establish communication channels and set measurable safety objectives to prevent workplace injuries and improve management performance.

**Risk Management:** Strengthen emergency response capabilities and implement hazard identification, risk assessments, pre-job inspections, and SOPs to minimize occupational risks and ensure workplace safety.

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# 5-4 Occupational Health and Safety

## Environmental and Occupational Safety and Health Policy



- To provide a high-quality work environment that safeguards both physical and mental health, with the goal of achieving zero hazards and zero accidents.
- Protect the environment, preserve natural ecology, and promote energy conservation and waste reduction.
- Comply with regulations, implement risk management, prevent pollution, and carry out 6S activities.
- Environmental protection and safety are ongoing activities involving all employees.

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ESG REPORT 2025

# 5-4 Occupational Health and Safety









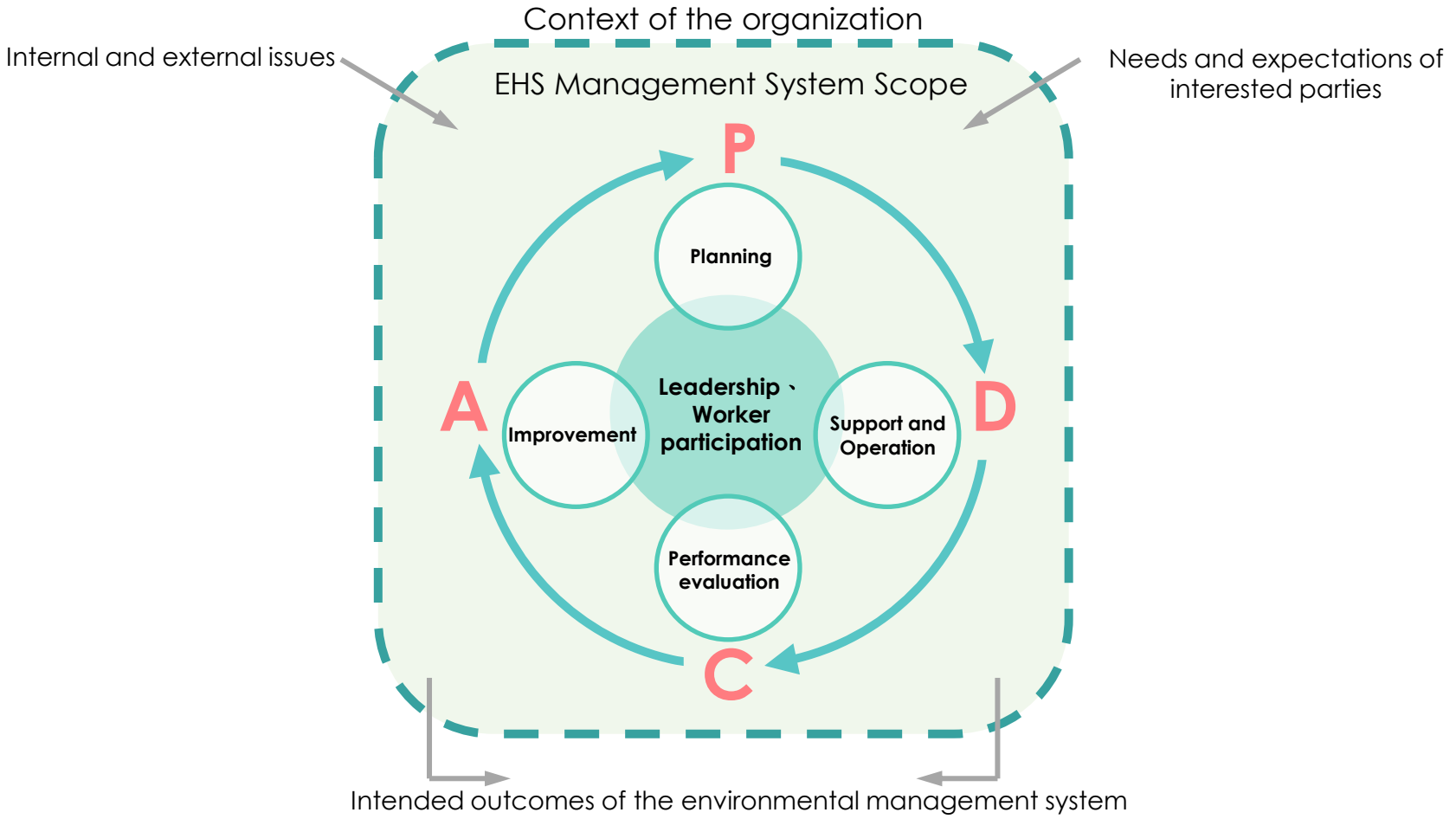

cpc obtained ISO 45001:2018 and CNS 45001:2018 certification in 2023. Through the PDCA management framework, cpc continuously improves its occupational safety and health management system to eliminate workplace hazards, reduce risks, and prevent occupational accidents, thereby safeguarding employee safety and health.

A. Employees covered by the management system: 322 (93.06%).
B. Contractors covered by the management system: 24 (6.94%); an additional 3 contractors are excluded due to the nature and scope of their work.

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# 5-4 Occupational Health and Safety



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# 5-4 Occupational Health and Safety

## Hazard Identification and Risk Assessment

cpc has established an Environmental and Occupational Safety and Health Risk Assessment Management Procedure to identify potential hazards that may arise from all company activities, products, and services. Risks associated with these hazards are evaluated, prioritized, and controlled to address unacceptable environmental, safety, and health risks. This process supports effective OSH planning, management, and implementation.

Examples include hazard identification for machinery and equipment used in operations, chemicals, and warehouse forklifts. Based on the identification results, improvements, risk assessments, and opportunity evaluations are conducted, with appropriate control measures implemented.

Hazard identification and risk assessments are reviewed and revised annually. In addition, personnel responsible for conducting hazard identification and risk and opportunity assessments are required to complete at least three hours of risk assessment-related training



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# 5-4 Occupational Health and Safety

## Accident Reporting and Investigation Process

cpc has established an Accident Investigation Management Procedure to ensure that, in the event of a near-miss or accident, immediate reporting and proper, timely support are provided. The procedure enables accurate identification of the root cause of incidents and the implementation of effective corrective measures to prevent recurrence, thereby reducing risks.

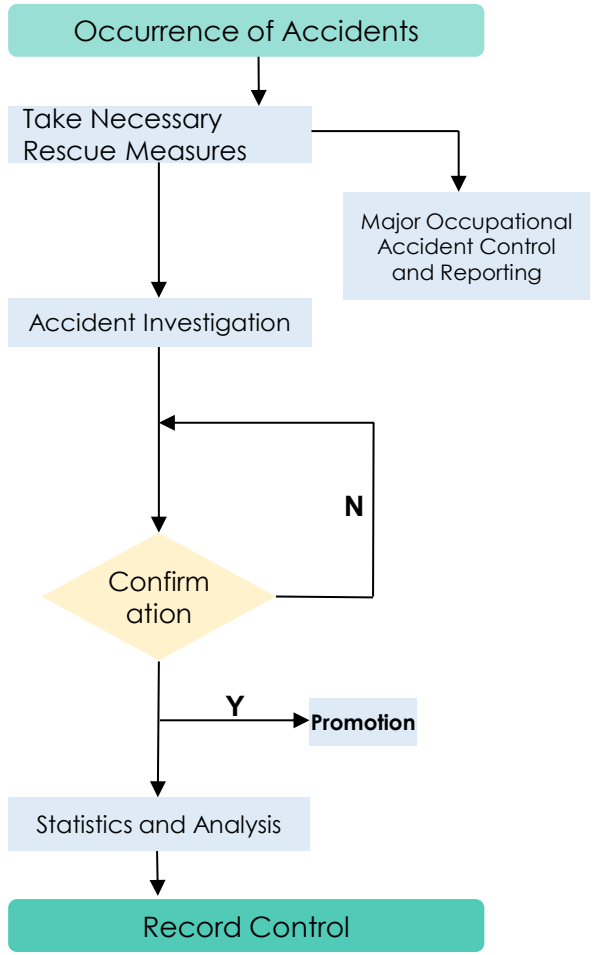
In the case of a major occupational accident, it must be reported within eight hours to the competent authority (Southern Taiwan Science Park Administration, Ministry of Science and Technology). Major occupational accidents include:

- One or more worker fatalities in the workplace
- Three or more workers injured in an accident
- Any worker hospitalized for one day or more due to a workplace incident

For general accidents or on-site/off-site traffic accidents, the incident must be immediately reported to the direct supervisor, who in turn reports it to occupational safety and health personnel.

In the event of a major accident, in addition to taking necessary rescue measures, cpc's medical staff (first aid personnel) provide immediate emergency care to the injured. Those with serious injuries are transferred by ambulance to a major hospital for treatment.

After an accident occurs, the relevant departments must jointly conduct an on-site investigation, cause analysis, and review, with all findings documented to prevent similar incidents from recurring.



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# 5-4 Occupational Health and Safety

## Operation of the Occupational Safety Committee

cpc has established an Occupational Safety and Health Committee, composed of management representatives, on-site supervisors, worker representatives, medical personnel, and safety and health staff. Worker representatives account for more than one-third of the total committee membership. The committee convenes quarterly meetings to review, coordinate, and promote occupational safety and health matters, enabling employee participation, consultation, and communication regarding the effectiveness of the OSH management system.

At these quarterly meetings, joint decisions are made on the planning and operation of the safety and health system. Additional communication channels—such as an employee suggestion box, direct communication with the Occupational Safety Department, and departmental meetings—are provided to listen to employee needs and expectations.

For communication with other workers, such as contractors, cpc has implemented a Contractor Management Procedure to reinforce its commitment to health and safety. Contractors are required to comply with occupational safety and health laws and must attend a coordination meeting prior to construction. During this meeting, the work environment, potential hazards, and related regulations are communicated before contractors may proceed with their tasks. If hazards or violations of safety regulations are identified at the construction site, contractors are immediately required to make corrections. In cases of repeated non-compliance, safety personnel handle the matter according to the Contractor Management Procedure.

### Proportion of Worker Representatives on the Occupational Safety and Health Committee

| Item | Number of People |
|---|---|
| Number of Committee Members | 14 |
| Number of Worker Representatives | 7 |
| Proportion of Worker Representatives | 50% |

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# 5-4 Occupational Health and Safety

## Occupational Safety Education and Training

cpc designates occupational safety and health training courses as mandatory for employees both at the time of onboarding and during employment. These include general safety and health education, hazardous chemicals training, waste classification and recycling training, production equipment safety training, fire drills, and more.
In-service and external training further covers programs such as refresher training for safety and health personnel, forklift operation, fixed crane operation, dust operation supervision, and organic solvent operation supervision. Through training and awareness campaigns, employees are equipped with environmental, safety, and health awareness, thereby reducing or eliminating the likelihood of hazards.

| Training Program Name | Number of Trainees |
|---|---|
| Occupational Safety and Health Training for New Employees | 58 |
| First Aid Refresher Training | 12 |
| Forklift Refresher Training (≥1 Ton) | 4 |
| Employee Safety and Health Training (3 Hours) | 223 |
| Hazardous Chemical Safety Training (3 Hours) | 223 |

In 2025, cpc provided environmental safety policy and regulatory training to 758 participants, totaling 5,605 training hours.

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# 5-4 Occupational Health and Safety

## Emergency Response Drills

cpc has established the Emergency Preparedness and Response Management Procedure and conducts firefighting and emergency response drills every six months. Through regular drills, employees are trained to remain calm and respond quickly in the event of an emergency, thereby minimizing disaster-related losses and protecting lives and property.

| Training Participants | Training Type | Drill Name | Number of Participants |
|---|---|---|---|
| Current Employees | Firefighting and Emergency Response Drill | Self-Defense Firefighting Team Training | 444 participant attendances |

No fire incidents occurred in 2025. The number of fire incidents, fatalities and injuries, and the percentage of fatalities and injuries among total employees were all zero.

**Photos of Firefighting and Emergency Response Drills**



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# 5-4 Occupational Health and Safety

## Chemical Management and Workplace Environment Monitoring

cpc has established procedures for hazardous materials management. Hazardous chemicals are centrally stored and managed in accordance with GHS requirements, with Safety Data Sheets (SDS) available for reference.

New employees handling chemicals receive hazard communication training upon onboarding, while current employees attend refresher training every three years to enhance their awareness of chemical hazards and emergency response procedures.






## Fire and Explosion Prevention Management

cpc monitors the storage volume of hazardous materials on a daily basis and maintains the Hazardous Materials Control Index below 0.65, which is lower than the regulatory threshold of 1. cpc has established a chemical inventory system and implements Safety Data Sheet (SDS) and Globally Harmonized System (GHS) labeling management.
For newly purchased chemicals, such as oils and organic solvents, suppliers are required to provide SDS documentation. In addition, cpc conducts regular inspections, maintenance, and replacement of firefighting equipment and organizes fire prevention, explosion prevention, and emergency response training to minimize disaster risks.

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# 5-4 Occupational Health and Safety

To ensure a safe working environment, cpc commissions qualified occupational environment monitoring agencies to conduct workplace monitoring in accordance with the Regulations Governing Occupational Environment Monitoring. Monitoring is performed semiannually, and the results are reported to the Occupational Environment Monitoring and Exposure Hazard Management Platform.In 2025, nine items were monitored, including noise, carbon dioxide, n-heptane, n-hexane, oil mist, xylene, respirable dust (Category IV), methanol, and toluene.





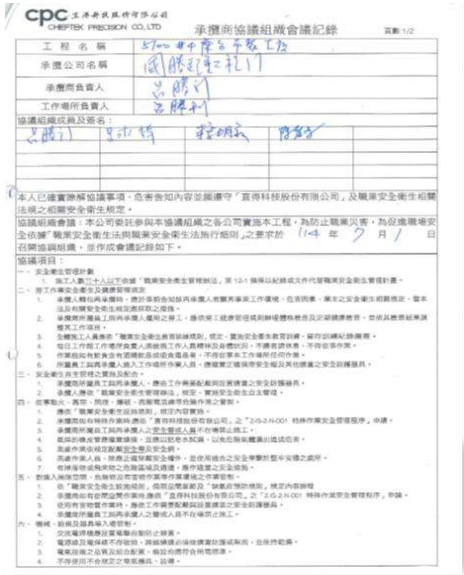
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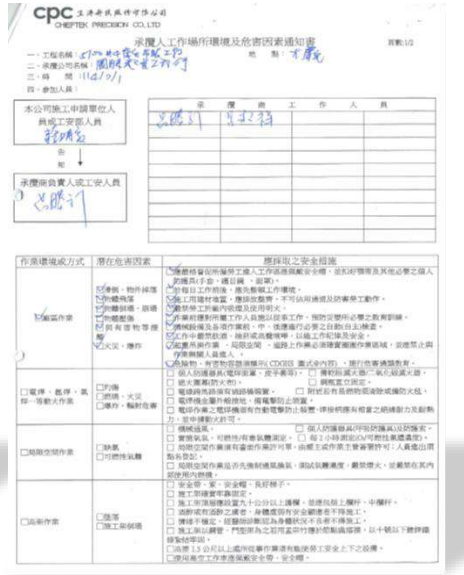


# 5-4 Occupational Health and Safety

## Contractor Occupational Safety Management

To prevent contractors from causing personnel hazards or equipment damage risks while performing related activities within the Company, cpc has established a Contractor Management Procedure. Construction work is classified into general operations, hot work, lifting operations, and elevated work, with corresponding application and risk control requirements. Before entering the plant, contractors must participate in coordination meetings and hazard communication sessions. All contractor personnel are required to provide valid safety and health training certificates. During construction, contractors must assign on-site supervisors to oversee operations, while cpc's safety personnel also conduct unscheduled inspections to ensure that all work complies with safety, health, and environmental protection regulations. These measures strengthen the management of contractor workplace safety within the plant.


cpc
承攬商協議組織會議記錄


cpc
承攬人工作場所環境及危害因素通知書

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# 5-4 Occupational Health and Safety

## Occupational Injuries

In accordance with the Occupational Safety and Health Act, cpc has established an Accident Investigation Management Procedure as the basis for investigating and handling incidents. This ensures immediate reporting, timely support, accurate identification of root causes, and the implementation of effective corrective measures to prevent recurrence and reduce risks.

When an accident occurs, the department supervisor and safety personnel conduct an investigation and analysis. The occupational safety and health management unit submits monthly occupational accident statistics to the Occupational Safety and Health Administration (OSHA) of the Ministry of Labor.

The occupational accident statistical analysis follows the Ministry of Labor's published indicators for disabling injury statistics, using 1 million work hours as the baseline. The key metrics include Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR). (Note: These figures exclude off-site traffic accidents.)

In 2025, one occupational accident occurred at cpc, with the primary cause being a fall. Corrective actions have been implemented to address the root cause of the incident. The Lost-Time Injury Frequency Rate (FR) was 1.42, and the Lost-Time Injury Severity Rate (SR) was 13. No occupational diseases were reported during the year, and there were no significant penalties or violations related to occupational safety and health in 2025.

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# 5-4 Occupational Health and Safety

## Occupational Injury Statistics of Employees / Non-Employees in the Past Three Years

| Category | Item | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Total Employee Working Hours | Total Working Hours | 1,187,894 | 701,807 | 705,439 |
| Number of Fatalities Caused by Occupational Injuries | Number of Female Fatalities (Cases) | 0 | 0 | 0 |
| | Number of Male Fatalities (Cases) | 0 | 0 | 0 |
| | Total Number of Fatalities (Cases) | 0 | 0 | 0 |
| Number of Serious Occupational Injuries (Excluding Fatalities) | Total Number of Serious Occupational Injuries for Females (Cases) | 0 | 0 | 0 |
| | Total Number of Serious Occupational Injuries for Males (Cases) | 0 | 0 | 0 |
| | Total Number of Serious Occupational Injuries (Cases) | 0 | 0 | 0 |
| Number of Recordable Occupational Injuries (Including Fatalities and Serious Occupational Injuries) | Total Number of Occupational Injuries for Females (Cases) | 0 | 0 | 0 |
| | Total Number of Occupational Injuries for Males (Cases) | 0 | 2 | 1 |
| | Total Number of Occupational Injuries (Cases) | 0 | 2 | 1 |
| Fatality Rate of Occupational Injuries | | 0% | 0% | 0% |
| Serious Occupational Injury Rate | | 0% | 0% | 0% |
| Recordable Occupational Injury Rate | | 0% | 2.84% | 1.42% |

Note:
1.Fatality Rate of Occupational Injuries = (Number of fatalities caused by occupational injuries / Total working hours) * 1,000,000.
2.Serious Occupational Injury Rate = (Number of serious occupational injuries [excluding fatalities] / Total working hours) * 1,000,000.
3.Recordable Occupational Injury Rate = (Number of recordable occupational injuries [including fatalities and serious injuries] / Total working hours) * 1,000,000.
5.A serious occupational injury refers to an injury that does not allow recovery of health within six months.
6.Recordable occupational injuries do not include commuting-related injuries.
7.No occupational accidents occurred among non-employee workers (contractors / subcontractors / visitors) within cpc.
8.The Company calculates only total employee working hours, excluding those of non-employee workers.

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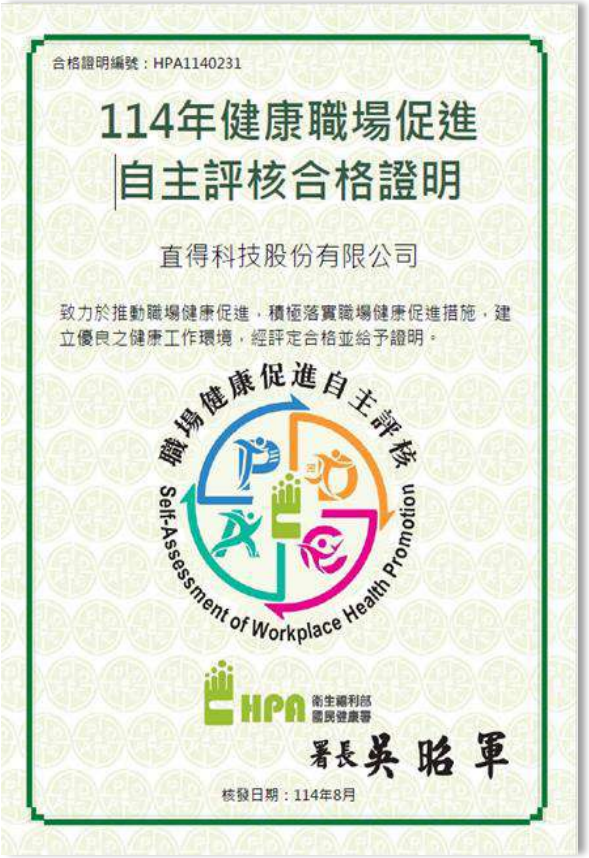
# 5-4 Occupational Health and Safety

## Safe and Healthy Workplace

cpc regards employee health as a key factor for business success and sustainable development. In compliance with regulations, cpc has appointed full-time occupational health nurses and contracted occupational medicine specialists to provide employees with medical support and professional consultations on health examination reports.

cpc continues to promote four major health protection initiatives: maternal health protection, prevention of ergonomic hazards, prevention of abnormal workload, and prevention of workplace unlawful infringement, thereby safeguarding employees' physical and mental well-being. cpc is committed to providing comprehensive health management services and resources for its workforce.

In 2025, cpc successfully obtained the Health Workplace Promotion Self-Assessment Certification issued by the Health Promotion Administration, Ministry of Health and Welfare, demonstrating cpc's commitment to promoting employee health and creating a safe and healthy working environment.



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# 5-4 Occupational Health and Safety

To further protect employees and build a safe working environment, four major programs were developed with reference to the prevention guidelines announced by the Occupational Safety and Health Administration of the Ministry of Labor: the Abnormal Workload-Induced Disease Prevention Program, the Maternal Health Protection Program, the Ergonomic Hazard Prevention Program, and the Prevention of Unlawful Infringement in the Execution of Duties Program.

In accordance with the Regulations on Labor Health Protection, new employees are required to complete a pre-employment medical examination. In-service employees receive annual health examinations that exceed regulatory requirements, including cancer screening programs such as colorectal, cervical, and oral cancer screening.

Employees engaged in hazardous operations are provided with special health examinations and health management in compliance with legal requirements. cpc also employs full-time occupational nurses and contracted occupational physicians to provide professional medical consultations and enhance employees' health awareness.

| Main Focus | Implementation Direction |
|---|---|
| Maternal Health Protection | Health risk assessments are conducted for female employees who are pregnant or returning to the workplace after childbirth, with physician consultation and care services provided to safeguard the physical and mental well-being of pregnant, postpartum, and breastfeeding employees. |
| Ergonomic Hazard Prevention | Employees are screened through musculoskeletal symptom surveys and referred for consultations with company physicians. For high-risk departments, occupational safety personnel, nurses, and physicians conduct joint workplace assessments. Working conditions, including task duration, workload, posture, and environment, are evaluated using the Key Indicator Method (KIM), and annual improvements are implemented to reduce ergonomic injury risks. |
| Prevention of Abnormal Workload | Based on employee health examination data and overwork assessment scales, high-risk groups vulnerable to excessive workload are identified. On-site physicians then provide consultations and protective guidance measures for these groups, with continuous follow-up and care implemented to safeguard employee well-being. |
| Prevention of Workplace Unlawful Infringement | To provide a healthy and positive workplace environment, a plant-wide risk assessment is conducted every three years. In addition, courses on preventing unlawful infringement and promoting personal growth are organized to foster a high-quality and supportive work environment. |

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# 5-4 Occupational Health and Safety

| | Item | 2024 Execution Results | 2025 Execution Results |
|---|---|---|---|
| 1 | General Health Examination for Employees | 286 people | 285 people |
| 2 | Special Health Examination for Employees | 74 people | 69 people |
| 3 | Occupational Physician Outpatient Services | 87 people | 94 people |
| 4 | Nursing Consultation and Follow-Up | 13 people | 9 people |

Every month, cpc invites occupational physicians to provide professional consultations and assistance regarding employees' physical and mental health. These services include face-to-face health guidance based on employees' health examination results. In 2025, a total of 12 sessions were held, serving 94 employee visits.






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# 5-4 Occupational Health and Safety

## Health Promotion

In addition to employing medical staff and contracting physicians to safeguard employee health, cpc has also trained 11 qualified first-aid personnel in accordance with the Labor Health Protection Regulations to assist with general illness treatment and emergency support. Furthermore, Automated External Defibrillators (AEDs) have been installed within the plant, along with first-aid kits and examination beds in the health center, ensuring frontline emergency responders have sufficient and appropriate equipment to carry out rescue work.

cpc also cares for the needs of female employees by providing nursing (lactation) rooms, offering a warm and comfortable environment for breastfeeding and ensuring women's health and rights are protected. Plant nurses regularly organize health promotion seminars, covering topics such as maternal health, workload prevention, ergonomics, and prevention of unlawful workplace infringement. Additional seminars are offered based on abnormal findings from employee health examination statistics or topics of interest to employees. Health information is also posted in the health bulletin area to further enhance employee knowledge.







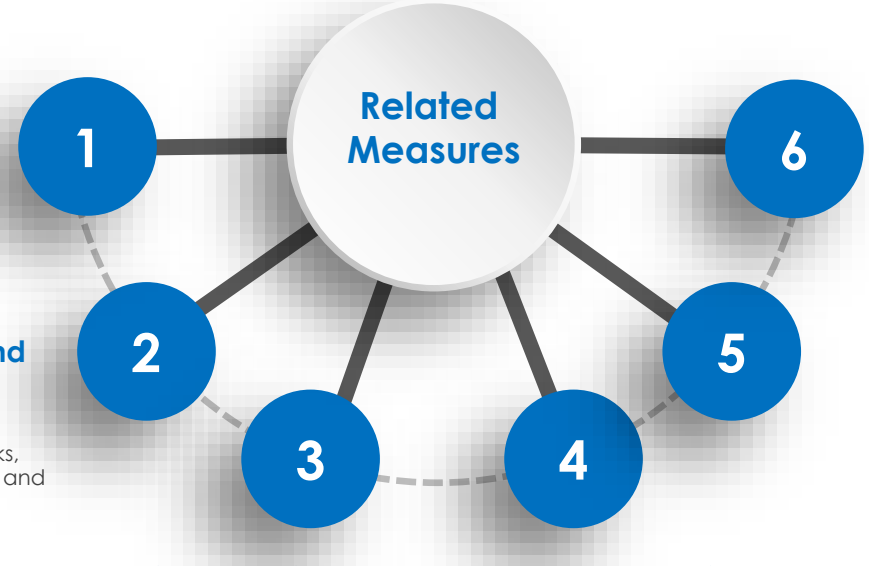

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# 5-4 Occupational Health and Safety

## Creating a Healthy and Safe Workplace

cpc is committed to providing employees with a safe and secure working environment and strictly complies with all relevant environmental safety and occupational health and safety regulations. To protect employees' health and safety, cpc has implemented the following measures to ensure workplace safety and safeguard employees' well-being.




**Establish an EHS management system**

To strengthen risk control and ensure employee health and workplace safety.

**Hazard Identification and Risk Assessment**

Identify environmental and occupational hazards, assess risks, establish improvement priorities, and implement control measures.

**Chemical Labeling and Emergency Response**

Strengthen chemical labeling and emergency response mechanisms to prevent and mitigate accidents.

**Waste Recycling and Management System**

Establish a waste recycling management system to promote waste reduction, resource recovery, and environmental sustainability.

**Regular Inspection and Maintenance of Fire Protection Equipment**

Regularly inspect and maintain fire protection equipment to minimize disaster losses and ensure employee safety.

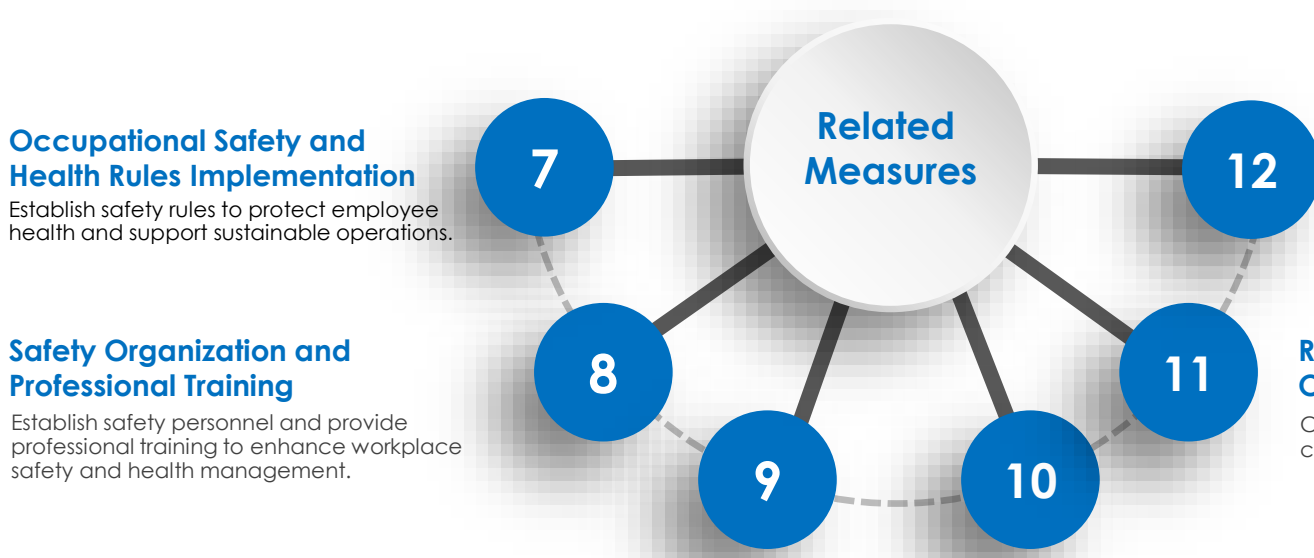
**Emergency Response Capability and Safety Training**

Establish emergency response procedures and provide training to enhance response capabilities, ensure personnel safety, and minimize disaster losses.

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# 5-4 Occupational Health and Safety




**Occupational Safety and Health Rules Implementation**
Establish safety rules to protect employee health and support sustainable operations.

**On-site Safety and Health Inspections**
Conduct regular and unscheduled inspections to ensure workplace safety.

**Safety Organization and Professional Training**
Establish safety personnel and provide professional training to enhance workplace safety and health management.

**Regular Inspections and Operational Check System**
Conduct regular inspections and operational checks to ensure personnel and asset safety.

**Employee Health Examinations**
Conduct annual employee health examinations to safeguard employee health and well-being.

**Work Environment Monitoring and Improvement**
Conduct biannual workplace monitoring to improve working conditions and ensure compliance.

## 2025 Implementation Status

1. Continued to promote audits of the ISO 45001 Occupational Health and Safety Management System to create a safe working environment.
2. Regularly provided occupational safety and health training and continued to conduct certified first-aid personnel training.
3. Promoted environmental safety policies and related regulations to enhance employees' safety awareness. In 2025, a total of 758 participants attended relevant training programs, accumulating 5,605 training hours.

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# 5-5 Social Engagement

On January 21, 2025, a magnitude 6.4 earthquake struck Nanxi District, Tainan, causing severe damage to the local community. To support disaster relief and accelerate post-disaster recovery, cpc donated NT$500,000 to assist affected residents. Through this contribution, we hope to provide practical support, deliver warmth and hope, and stand with the community in rebuilding their homes.

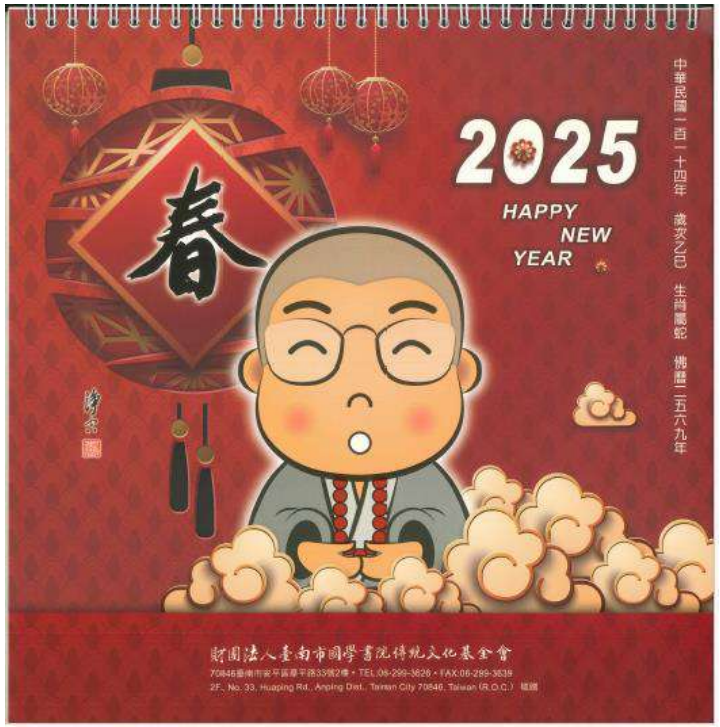
On July 6, 2025, Typhoon Danas made landfall in Chiayi, bringing gusts of up to Level 13 to Tainan and causing widespread damage, including fallen trees and large amounts of debris. To help the community recover quickly, cpc actively participated in post-disaster restoration efforts by providing rescue equipment, including grab trucks, dump trucks, and skid-steer loaders, to assist with debris removal and environmental cleanup. Total support amounted to NT$150,000. Through these actions, we hope to support community recovery and bring strength and hope to the affected areas.

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# 5-5 Social Engagement

• cpc sponsored the publication of the 2025 calendar issued by the National Studies Academy, contributing NT$100,000. Through the words and cultural values conveyed in the calendar, the beauty of traditional culture is integrated into community life, enriching residents' spiritual well-being and promoting intergenerational cultural exchange. We hope this initiative will strengthen community connections, foster a harmonious and inclusive living environment, and spread positive energy toward a better and more peaceful world.



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# 5-5 Social Engagement

On October 30, 2024, cpc co-organized a public welfare lecture, with the Chairman serving as the keynote speaker to share valuable life experiences and promote positive thinking and life values with local residents. To support the event and meet participants' needs, cpc sponsored 180 boxed meals, totaling NT$31,900. Through this initiative, we actively engaged in community care and contributed to fostering a warm and supportive social environment.








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# 5-5 Social Engagement

In May 2024, in support of the spirit of "Tainan 400: Passing on Our Heritage," cpc donated NT$50,000 to sponsor the 2024 annual performance of the Tainan Philharmonic Orchestra. Through this contribution, we actively supported the development of local arts and culture. We hope that music will help preserve cultural heritage across generations and bring artistic inspiration and harmony to the community.



台南愛樂管絃樂團

感謝狀

感謝

直得科技股份有限公司

共襄盛舉

參與由台南愛樂管絃樂團主辦之

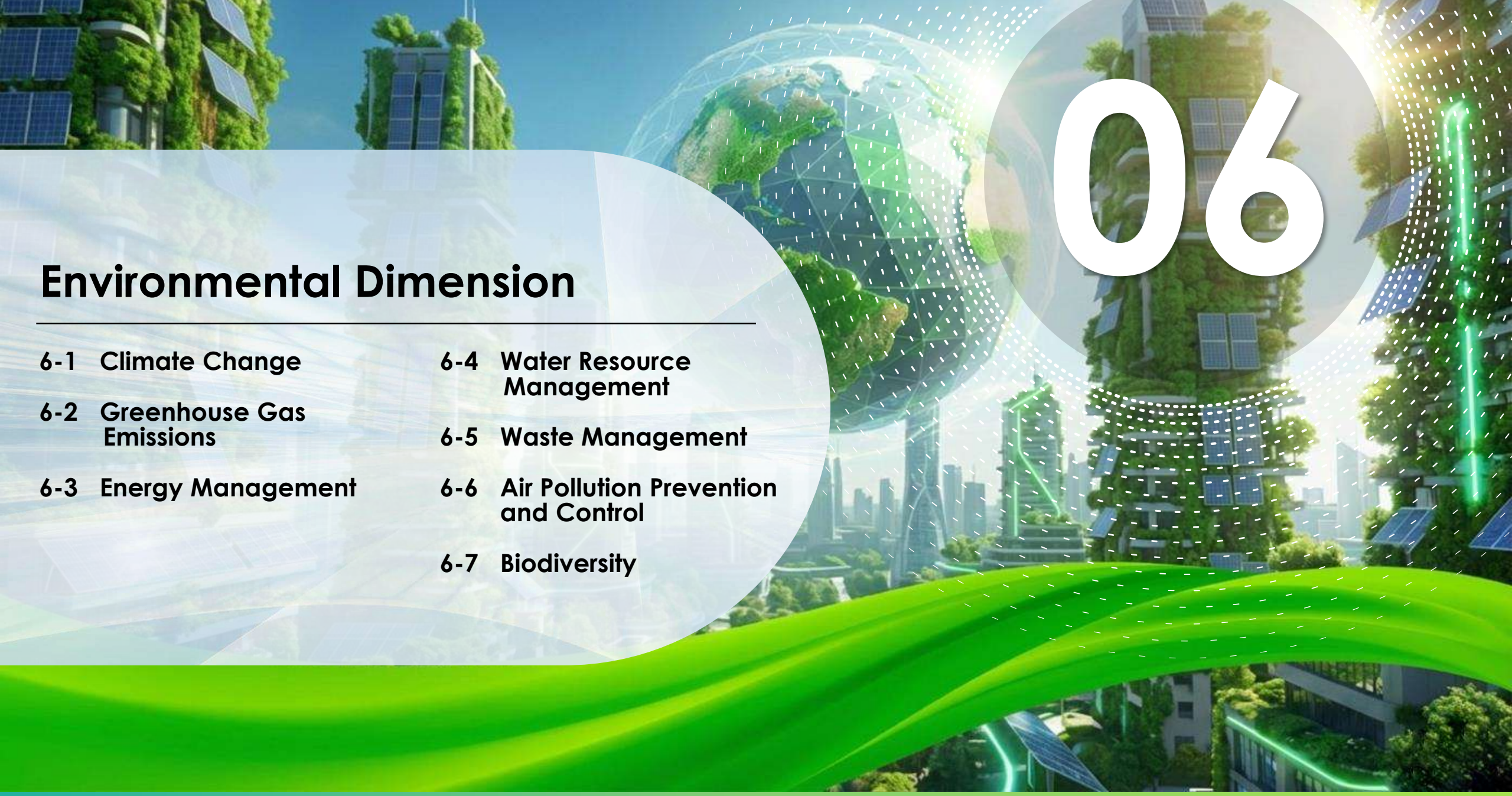
2024 年度公演『台南 400 世代傳承』音樂會暨

『唐老師說故事』偏遠校園巡迴講座

特奉上此狀敬致謝忱

團長 唐立祥

中華民國 113 年 05 月 19 日



# 06

# Environmental Dimension


6-1 Climate Change

6-2 Greenhouse Gas Emissions

6-3 Energy Management

6-4 Water Resource Management

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# 6-1 Climate Change

From the international Paris Agreement to the enactment of Taiwan's Climate Change Response Act, increasing attention has been paid worldwide to the impacts of climate change and the extreme weather events it causes. Recognizing the urgency of global warming, cpc continuously seeks to minimize the environmental impacts of its operations. Through the formulation of appropriate strategies and regular meetings, cpc actively implements various energy-saving initiatives to achieve greenhouse gas reduction targets and mitigate the effects of global warming. By optimizing the efficiency of energy and resource utilization, adopting environmentally friendly designs, and promoting green operations, cpc strives to achieve sustainable development in harmony with the environment.

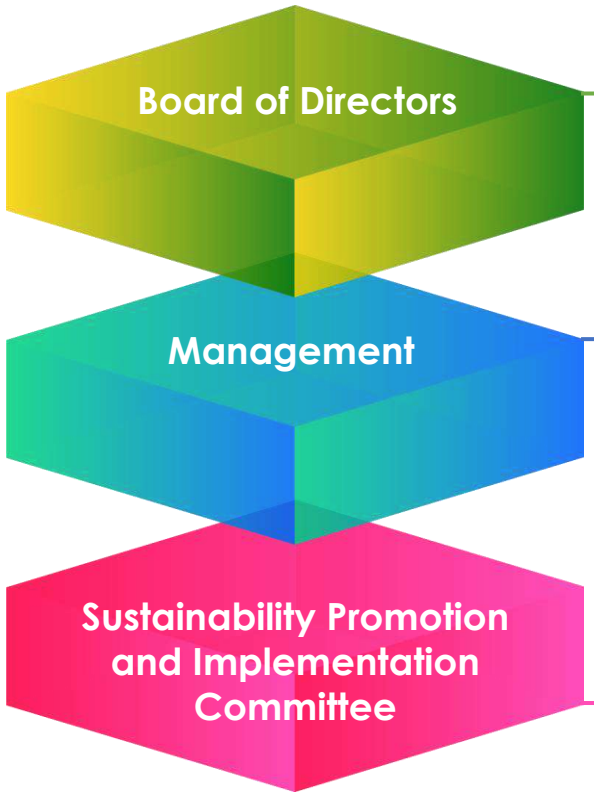
As the environmental impacts of climate change continue to intensify, Taiwan has faced severe challenges in recent years, including typhoons, flooding, and shortages of water and energy resources. To effectively monitor climate change trends and strengthen climate-related management and assessment, cpc conducts climate risk assessments to mitigate the impacts of climate change and reduce potential environmental harm.

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# 6-1 Climate Change

## Operating Model




Supervises and approves major climate change management decisions to ensure the effective operation of the climate change management mechanism.

- Regularly tracks the progress and results of annual target implementation.
- Continuously monitors international trends and external issues.
- Reviews response measures.

- Continuously monitors climate-related issues and identifies potential impacts, proposing response plans in advance.
- Closely follows climate risks that may affect cpc's operations, including international regulatory requirements and extreme weather events, and makes rolling adjustments to relevant mechanisms to facilitate proactive response measures.

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# 6-1 Climate Change

## Scenario Analysis

1. Scope of Analysis

coc's operating site is located on Dali 1st Road, Xinshi District, Tainan City. In accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the principles of IFRS S2 Climate-related Disclosures, scenario analyses were conducted to assess the potential impacts of climate change-related physical risks, transition risks, climate opportunities, and greenhouse gas emissions management. The analyses evaluate the potential effects of different climate scenarios on cpc's operations, supply chain, and financial performance, serving as the basis for developing response strategies and enhancing operational resilience.

2. IClimate Scenario Analysis

(1) 1.5°C Warming Scenario (Low-Carbon Transition Scenario)

Scenario Description

Countries around the world actively promote net-zero emission targets and gradually implement carbon pricing mechanisms, renewable energy policies, and low-carbon supply chain requirements to limit the increase in global average temperature to no more than 1.5°C.

(2) 2°C Warming Scenario (Moderate-Risk Scenario)

Scenario Description

Global carbon reduction measures fail to fully achieve their targets, climate change continues to intensify, and the frequency of extreme weather events increases.

(3) 3.9°C Warming Scenario (High-Warming Scenario)

Scenario Description

Global carbon reduction policies are insufficiently implemented, leading to a significant worsening of climate change and a substantial increase in extreme weather events.

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# 6-1 Climate Change

| Scenario | Physical Risk | | Transition Risk | | Climate Opportunity | Greenhouse Gas Emissions Management |
|---|---|---|---|---|---|---|
| 1.5°C Warming Scenario | **Item** | **Potential Impact** | **Item** | **Potential Impact** | Promote the replacement of energy-efficient equipment.<br>Establish a smart energy management system.<br>Adopt renewable energy<br>Enhance the competitiveness of the green supply chain<br>Enhance the Company's sustainability image. | Complete the ISO 14064-1 greenhouse gas inventory.<br>Establish Scope 1 and Scope 2 emissions baselines.<br>Develop carbon reduction targets and management indicators. |
| | Increase in the number of extremely hot days | Increased demand for air conditioning and equipment cooling | Implementation of carbon pricing mechanisms | Increase in operating costs | | |
| | Short-duration heavy rainfall | Production schedules may be temporarily affected | Strengthening of energy efficiency regulations | Increased demand for equipment upgrades | | |
| | Increased frequency of extreme weather events | Increased burden on the plant drainage system | Customers' carbon reduction requirements | Need to provide greenhouse gas inventory and carbon reduction information | | |

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# 6-1 Climate Change

| Scenario | Physical Risk | | Transition Risk | | Climate Opportunity | Greenhouse Gas Emissions Management |
|---|---|---|---|---|---|---|
| | **Item** | **Potential Impact** | **Item** | **Potential Impact** | Develop energy-efficient products<br>Establish green factories .<br>Increase the proportion of renewable energy use .<br>Strengthen the competitive advantage of low-carbon products. | Expand the greenhouse gas inventory to Scope 3 emissions.<br>Establish a supply chain carbon management system<br>Implement product carbon footprint management. |
| 2°C Warming Scenario | Increase in heavy rainfall events | Increased risk of flooding in areas surrounding the plant | Increase in carbon fees | Increase in production costs | | |
| | Increase in heat waves and extreme temperatures | Employee working conditions and equipment efficiency may be affected | Product carbon footprint disclosure | Increase in customer verification requirements | | |
| | Increasing risk of water shortages | Reduced stability of water supply for production processes | International supply chain requirements | Increasing pressure on suppliers to manage carbon reduction | | |

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# 6-1 Climate Change

| Scenario | Physical Risk | | Transition Risk | | Climate Opportunity | Greenhouse Gas Emissions Management |
|---|---|---|---|---|---|---|
| | **Item** | **Potential Impact** | **Item** | **Potential Impact** | Strengthen plant resilience infrastructure<br>Develop low-carbon product markets.<br>Enhance energy self-sufficiency.<br>Establish a sustainable competitive advantage. | Set Science Based Targets (SBTs) for greenhouse gas reduction.<br>Increase the use of renewable energy<br>Promote supply chain collaboration on carbon reduction<br>Evaluate carbon neutrality strategies. |
| 3.9°C Warming Scenario | Extreme rainfall events | Plant flooding and transportation disruptions | High carbon costs | Increased financial burden | | |
| | Prolonged high temperatures | Increased equipment failure rates | Customers phase out high-carbon suppliers | Risk of order losses | | |
| | Increased risk of power outages | Production interruptions and delivery delays | Increasing ESG investment requirements | Higher financing costs | | |
| | Water resource shortages | Production operations are affected | | | | |
| | Supply chain disruptions | Delays in raw material deliveries | | | | |

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# 6-1 Climate Change

## Other Climate Scenario Analyses

| Scenario | Scenario Assumptions | Potential Impacts | Response Measures |
|---|---|---|---|
| 1) Extreme Rainfall and Flooding Scenario | Daily rainfall exceeding 500 mm<br>Regional drainage system overload<br>Regional drainage system overload | Employee commuting disruptions<br>Logistics and transportation delays<br>Flooding of underground facilities<br>Increased risk of equipment shutdowns | Improve drainage systems<br>Install flood barriers<br>Deploy backup pumping equipment<br>Conduct emergency response drills |
| 2) Water Shortage Scenario | Implementation of industrial water restrictions during dry seasons<br>Reservoir storage levels fall below the warning threshold | Restrictions on process water usage<br>Adjustments to production schedules<br>Increased operating costs | Implement water conservation programs<br>Establish water recycling systems<br>Evaluate alternative water sources<br>Strengthen water consumption monitoring and management |
| 3) Energy Interruption Scenario | Summer peak power restrictions.<br>Regional power outage events. | Production interruptions.<br>Delivery delays .<br>Equipment malfunctions. | Install emergency generators<br>Establish an uninterruptible power supply (UPS) system<br>Deploy solar power and energy storage systems<br>Establish backup mechanisms for critical equipment |

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# 6-1 Climate Change

| Scenario | Scenario Assumptions | Potential Impacts | Response Measures |
|---|---|---|---|
| 4) Carbon Fee Scenario Analysis | When the carbon fee reaches NT$300 per ton of $CO_2e$ | Slight increase in operating costs | Improve energy efficiency<br>Procure renewable electricity<br>Implement carbon reduction improvements in production processes<br>Establish a carbon management system |
| | When the carbon fee reaches NT$500 per ton of $CO_2e$ | Increased demand for energy efficiency improvements | |
| | When the carbon fee reaches NT$1,000 per ton of $CO_2e$ | Accelerate investments in low-carbon transformation | |
| 5) Supply Chain Disruption Scenario | Shutdown of Key Suppliers<br>International Logistics Delays<br>Raw Material Shortages | Production Schedule Delays<br>Impacts on Customer Delivery Schedules<br>Increased Procurement Costs | Establish Alternative Supply Sources<br>Establish Alternative Supply Sources<br>Strengthen Supplier Risk Assessment<br>Promote Supply Chain Resilience Management |

cpc identified the potential physical and transition risks of climate change through scenario analyses based on 1.5°C, 2°C, and 3.9°C warming pathways, as well as simulations involving extreme rainfall, water shortages, energy disruptions, carbon pricing, and supply chain disruptions. Going forward, cpc will continue to promote greenhouse gas inventories, energy management, water resource management, supply chain risk management, and climate resilience initiatives to enhance its adaptability and long-term sustainability competitiveness in response to climate change.

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# 6-2 Greenhouse Gas Emissions

To support the net-zero transition, cpc adopted ISO 14064-1 to conduct greenhouse gas inventories covering all operations and obtained ISO 14064-1 certification for the 2024 inventory in October 2025. Total greenhouse gas emissions in 2024 were 5,268 $tCO_2e$, with an emissions intensity of 4.9659. Verification of the 2025 inventory is scheduled for October 2026, after which reduction strategies and short-, medium-, and long-term targets will be established based on the verified results.

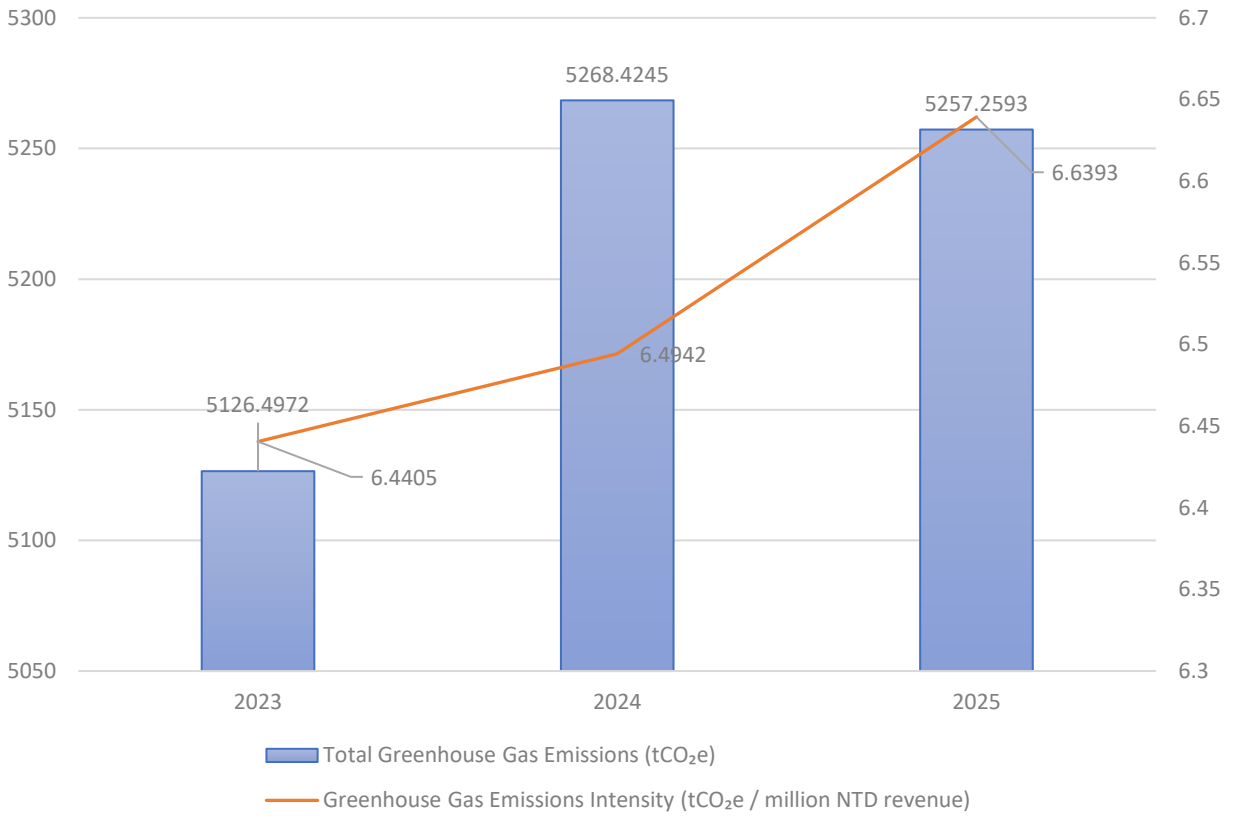
| Item | 2023 | 2024 | 2025 |
|---|---|---|---|
| Scope 1: Direct Greenhouse Gas Emissions(metric tons $CO_2e$) | 12.5624 | 41.6797 | 41.1201 |
| Scope 2: Indirect Greenhouse Gas Emissions(metric tons $CO_2e$) | 4408.6536 | 3987.0036 | 4085.5008 |
| Scope 3: Other Indirect Greenhouse Gas Emissions(metric tons $CO_2e$) | 705.2812 | 1239.7412 | 1130.6384 |
| Total Emissions = Scope 1 + Scope 2 + Scope 3 (metric tons $CO_2e$) | 5126.4972 | 5268.4245 | 5257.2593 |
| Revenue (in millions) | 795.9820 | 811.25 | 791.84 |
| Greenhouse Gas Emission Intensity | 6.4405 | 6.4942 | 6.6393 |

Notes:
1. Following verification by SGS in October 2025, the 2024 greenhouse gas emissions were revised to Scope 1: 41.6797 $tCO_2e$, Scope 2: 3,987.0036 $tCO_2e$, and Scope 3: 1,239.7412 $tCO_2e$, with total emissions of 5,268.425 $tCO_2e$.
2. The 2025 greenhouse gas emissions data have not yet been assured by an independent third party.

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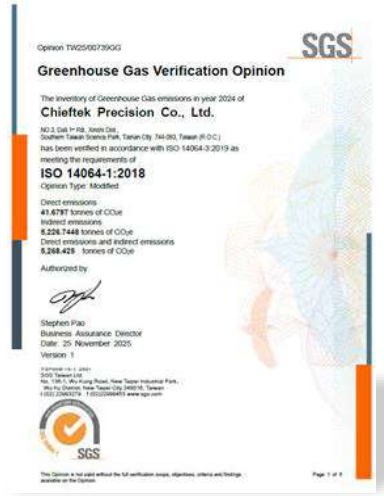


# 6-2 Greenhouse Gas Emissions









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# 6-3 Energy Management

## Energy Consumption

Energy and climate change have become global issues that demand close attention. cpc aspires to create positive impacts on the environment, society, and humanity through effective energy management. In 2025, cpc's total energy consumption amounted to 36931.525 GJ, with an energy intensity of 46.640 GJ per million NTD. This contributes to emission reduction efforts.

| Total Internal Energy Consumption | | 2024 | 2025 |
|---|---|---|---|
| Non-Renewable Energy | Purchased Electricity (kWh/year) | 8,411,400 | 8,619,200 |
| | Purchased Electricity (GJ) | 30,281.040 | 31029.12 |
| Renewable Energy | Solar Power (kWh/year) | 1,679,260 | 1,639,557 |
| | Solar Power (GJ) | 6,046.632 | 5902.405 |
| Grid Electricity Ratio | % | 80 | 80.9800 |
| Renewable Energy Ratio | % | 20 | 19.0200 |
| Total Energy Consumption (GJ) | | 36,327.672 | 3,6931.525 |
| Energy Intensity (GJ per million NTD) | | 44.779 | 46.640 |

Note 1: Power conversion factor: 1 kWh = 0.0036 GJ.
Note 2: Energy Intensity (GJ/MNTD) = Total Energy Consumption (GJ) / million NTD.

## Energy Conservation Measures

cpc adopts LED lighting, energy-saving equipment, lunch-hour lights-off practices, and air-conditioning settings of 26–28° C to reduce energy consumption.

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# 6-3 Energy Management

## Renewable Energy

Solar Power Generation at the Tree Valley ：

- Tree Valley Plant Phase I: The solar photovoltaic system has an installed capacity of 268.46 kW, covers 1,403.52 m², and consists of 866 solar panels, each rated at 310 W. In 2025, the system generated 337,192 kWh of renewable electricity. Based on an electricity emission factor of 0.467 kg $CO_2e$/kWh, it reduced approximately 157.47 metric tons of $CO_2e$ and increased renewable energy use by 3.9%.

- Tree Valley Plant Phase II: The solar photovoltaic system has an installed capacity of 999.81 kW, covers 4,942.26 m², and consists of 3,225 solar panels, each rated at 310 W. In 2025, the system generated 1,302,365 kWh of renewable electricity, reducing approximately 608.20 metric tons of $CO_2e$ and increasing renewable energy use by 15.1%.

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# 6-3 Energy Management

## ReneUsage Ratewable Energy




| Year | 2023 | 2024 | 2025 |
|---|---|---|---|
| Solar Power Generation (kWh) | 997,804 | 1,679,260 | 1,639,557 |
| $CO_2$ Emissions Reduction (metric tons) | 492.915 | 795.968 | 765,673 |
| Increase in Renewable Energy Usage | 11.18% | 20% | 19% |
| Data from the Bureau of Energy, Ministry of Economic Affairs | Calculated based on 0.495 kg $CO_2$ per kWh. | Calculated based on 0.474 kg $CO_2$ per kWh. | Calculated based on 0.467 kg $CO_2$ per kWh. |

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# 6-3 Energy Management

## Energy Conservation and Carbon Reduction Program

In compliance with Taiwan's Greenhouse Gas Reduction and Management Act, cpc incorporated energy-saving and carbon-reduction concepts into the factory design, including high-ceiling structures and enhanced natural ventilation systems to reduce indoor temperatures and minimize air-conditioning use. As electricity consumption is the primary source of greenhouse gas emissions, energy conservation remains one of cpc's key environmental management objectives.

| 2024 Energy-Saving Action Plan | Dryer #2 Compressor Replacement Plan | Southern Taiwan Science Park Plant Skylight Lighting Replacement Plan |
|---|---|---|
| Program Details | The old compressor of Dryer #2 was a reciprocating compressor, which, according to the electricity meter, consumed an average of 152 kWh per day (24 hours).<br>After replacement, Dryer #2 now uses a scroll compressor, which consumes an average of 80 kWh per day (24 hours).<br>Therefore, the replacement saves an average of 72 kWh per day.<br>In 2024, Dryer #2 operated for a total of 281 days after replacement, resulting in total savings of:72 kWh/day × 281 days = 20,232 kWh. | In December 2024, the skylight lighting system operated for a total of 744 hours.<br>Before improvement (mercury lamps):<br>1000 W x 21 units / 1000 = 21 kW<br>After improvement (LED fin-type modular floodlights):<br>400 W x 21 units / 1000 = 8.4 kW<br>Power savings:<br>21 kW – 8.4 kW = 12.6 kW<br>Total electricity savings:<br>12.6 kW x 744 hours = 9,374.4 kWh |
| Electricity Savings (kWh) | 20,232 | 9,374.40 |
| Carbon Reduction (tons $CO_2e$) | 9.589 | 4.443 |

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# 6-3 Energy Management

| 2025 Energy-Saving Action Plan | Replacement of traditional T8 fluorescent lamps with LED lighting systems. | Replacement of traditional spiral light bulbs with LED white light bulbs. |
|---|---|---|
| Description of Energy-Saving Initiative | Lighting operation hours in 2025: 8,400 hours<br>Before improvement:40 W × 219 units ÷ 1,000 = 8.760 Kw<br>After improvement:22 W × 219 units ÷ 1,000 = 4.818 kW<br>Power reduction:8.760 kW − 4.818 kW = 3.942 kW<br>Annual electricity savings:3.942 kW × 8,400 hours = 33,113 kWh<br>Actual electricity savings in 2025:33,113 kWh ÷ 12 months × 11 months = 30,353 kWh<br>Carbon emission reduction factor:1 kWh = 0.474 kg $CO_2e$<br>Total carbon reduction:30,353 kWh × 0.474 ÷ 1,000 = 14.387 metric tons $CO_2e$. | Lighting operation hours in 2025: 8,400 hours<br>Before improvement:75 W × 31 traditional spiral bulbs ÷ 1,000 = 2.325 kW<br>After improvement:23 W × 31 LED white bulbs ÷ 1,000 = 0.713 kW<br>Power reduction:2.325 kW − 0.713 kW = 1.612 kW<br>Annual electricity savings:1.612 kW × 8,400 hours = 13,541 kWh<br>Actual electricity savings in 2025:13,541 kWh ÷ 12 months × 4 months = 4,514 kWh<br>Carbon emission reduction factor:1 kWh reduces carbon emissions by 0.474 kg $CO_2e$<br>Total carbon reduction:4,514 kWh × 0.474 ÷ 1,000 = 2.140 metric tons $CO_2e$. |
| Electricity Savings (kWh) | 30,353 | 4,514 |
| Carbon Reduction (metric tons $CO_2e$ | 14.387 | 2.140 |

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# 6-4 Water Resource Management

## Water Usage Situation

cpc's primary water source is 100% supplied by Taiwan Water Corporation, with the water drawn from the Wushantou Reservoir. Therefore, there has been no negative impact on the surrounding environment or water quality.

cpc continuously monitors water consumption and implements water-saving measures, resulting in a reduction in water intensity in 2025 compared with 2024. Wastewater from domestic and manufacturing activities is properly treated in accordance with the regulations of the Southern Taiwan Science Park. Total wastewater discharge in 2025 was 12,392 metric tons, with no pollution incidents or significant impacts on local water resources.

| Year | 2023 | 2024 | 2025 |
|---|---|---|---|
| Water Consumption (metric tons, t) | 36,954 | 25,058 | 23,705 |
| Water Intensity (metric tons per million NTD of revenue) | 46.4257 | 30.8877 | 29.9365 |
| Wastewater Discharge Volume (tons) | 20,882 | 12,645 | 12,392 |

cpc complies with the Water Pollution Control Act and has obtained the required water pollution control permit. Every six months, a qualified environmental testing agency conducts wastewater sampling and analysis, and the results are reported through the designated government platform. All discharged wastewater meets the effluent standards of the Southern Taiwan Science Park Bureau.

In 2025, total wastewater discharge was 12,392 m³, and all tested water quality indicators complied with the applicable discharge standards.

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# 6-4 Water Resource Management

| Testing Items | Water Temperature (℃) | PH | BOD (mg/L) | COD (mg/L) | SS (mg/L) | Ammonia (mg/L) |
|---|---|---|---|---|---|---|
| Southern Taiwan Science Park Effluent Discharge Standards | > 35 | 5~10 | 250 | 450 | 250 | 60 |
| 2025/06/11 | 30.4 | 7.5 | 21 | 176 | 29.1 | 33.7 |
| 2025/11/24 | 26.8 | 7.6 | 20.9 | 131 | 10.4 | 28.5 |

Note: Testing conducted by Jin Zhan Inspection Technology Co., Ltd. (Environmental Protection Administration Certification No. 019).

## Water Resource Management or Reduction Targets

:: Rainwater Recycling: cpc utilizes rainwater collected in storage tanks for flushing urinals and toilets, as well as for landscape irrigation, thereby reducing the consumption of tap water.

:: Cutting Fluid Recovery from Waste Grinding Sludge: Waste grinding sludge generated during the grinding process contains approximately 37% cutting fluid. cpc uses a centrifugal dewatering machine to recover the cutting fluid for reuse in production, reducing tap water consumption. In 2025, 26.17 metric tons of cutting fluid was recovered, and cpc aims to reduce tap water consumption by 30 metric tons by 2027.

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# 6-5 Waste Management

## SO14001 Environmental Management System Certification

cpc has obtained ISO 14001:2015 Environmental Management System certification, ensuring the implementation of environmental management practices in line with both national and international standards. Through the ISO 14001 framework, CPC conducts regular PDCA (Plan-Do-Check-Act) performance reviews to achieve its commitment to green operations and sustainable development.



Certificate TW14/10645

SGS

The management system of

CHIEFTEK PRECISION CO., LTD.

No.3, Dali 1st Rd., Xinshi Dist., Southern Taiwan Science Park, Tainan City. 74145, Taiwan (R.O.C.)

has been assessed and certified as meeting the requirements of

ISO 14001:2015

For the following activities

Design and manufacture of linear guide, linear motor, torque motor, servo drive, sensor and system for direct drive application.
Design and manufacture of robotic arms and the parts.

This certificate is valid from 08 September 2023 until 08 September 2026 and remains valid subject to satisfactory surveillance audits.
Issue 4. Certified since 08 September 2014

Authorised by
Jonathan Hall
Global Head - Certification Services

SGS United Kingdom Ltd
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UKAS MANAGEMENT SYSTEMS 0095

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# 6-5 Waste Management

## Waste Generation Situation

cpc manages its waste in compliance with the Waste Disposal Act and according to the nature of the waste, following the regulations stipulated in the "Standards for the Storage, Clearance, and Disposal of Industrial Waste." The company emphasizes waste reduction at the source and implements waste sorting and recycling. Household waste is stored in garbage bins, recyclable materials are temporarily placed in the recycling area within the plant, while Category D waste and Category R reusable materials are stored separately in temporary storage areas. All storage practices comply with industrial waste storage and treatment standards. Final treatment methods include incineration, landfill, and reuse, which are outsourced to qualified contractors.

Both waste and recyclable materials are handled by external contractors. cpc only signs waste disposal and transportation contracts with contractors who have passed qualification reviews, including checks on permits, operational status, waste disposal codes, and permit validity. Each year, cpc dispatches staff irregularly to accompany and supervise the waste haulers to ensure compliance with regulations. Supporting documentation and tracking forms are also used to ensure the smooth execution of waste transportation and disposal operations.

**The disclosed waste disposal data is as follows:**

| Year | Hazardous Waste (metric tons) | Non-Hazardous Waste (metric tons) | Waste Intensity (metric tons per million NTD of revenue) |
|---|---|---|---|
| 2023 | 0 | 217.7000 | 0.2735 |
| 2024 | 0 | 146.5649 | 0.1806 |
| 2025 | 0 | 164.4078 | 0.2076 |

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# 6-5 Waste Management

| Category | Item | Disposal Method | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Hazardous Waste | D-2399 General Waste Chemical Mixtures (waste wipes, filter paper) | Incineration | 54 | 31.69 | 31.79 |
| | D-2499 Other Unclassified General Industrial Waste (waste grinding sludge) | Landfill | 106.01 | 70.04 | 77.79 |
| | D-2406 Waste Grinding Wheels | Landfill | 16.18 | 9.94 | 11.02 |
| | D-1801 Household Waste | Incineration | 41.47 | 35.8949 | 43.8078 |
| | D-1799 Waste Oil Mixtures | Physical Treatment | 0 | 0 | 0 |
| | Total | | 217.7000 | 146.5649 | 164.4078 |

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# 6-5 Waste Management

## Waste Management or Waste Reduction Targets

- ✓ By promoting the reuse of wooden crates, cpc reduced waste wood disposal by 0.6 metric tons in 2025. cpc has set a target to reduce waste wood disposal by 5 metric tons by 2027, thereby decreasing timber consumption and supporting resource conservation.
- ✓ Reuses recycled pallets and wooden crates for shipment packaging and inventory management to enhance resource utilization and reduce waste generation.
- ✓ Unusable pallets and wooden crates are recycled and reused by licensed recycling companies in accordance with environmental regulations. Recovered materials are remanufactured into recycled pallets and wooden boxes, while the remaining waste wood is processed into wood chips for use as boiler fuel, promoting resource circulation and reducing waste.
- ✓ By recovering and reusing cutting fluid from waste grinding sludge, cpc reduces the amount of waste requiring disposal and promotes resource recycling.
- ✓ Carries out waste sorting and recycling to improve resource utilization and reduce environmental impact.
- ✓ Waste lubricating oil generated from factory operations is recycled through oil-water separation and processed by licensed recycling companies into recycled fuel oil for boiler use, reducing environmental impacts and promoting resource circulation. In 2025, cpc recycled 6.24 metric tons of waste lubricating oil and aims to reduce waste lubricating oil disposal by 10 metric tons by 2027.
- ✓ All 200-liter lubricant drums purchased by cpc are collected and reused by suppliers after use, supporting green procurement and reducing waste generation.

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# 6-6 Air Pollution Prevention and Control

cpc is not classified by the competent authority as a regulated public or private site required to conduct periodic testing and reporting of stationary pollution sources. cpc provides products and services such as cpcCells, cpcRobot, and cpcStudio, none of which involve processes that generate significant air pollutants. In 2025, cpc did not use any ozone-depleting substances (ODS) and did not produce or emit nitrogen oxides (NOx), sulfur oxides (SOx), or other notable gases.

cpc's air pollution management policy is based on compliance with environmental regulations, commitment to pollution prevention, active participation of all employees, and continuous improvement.
Air pollution not only impacts the environment but also poses risks to human health. To protect both the environment and public health, cpc actively promotes emission reduction policies and calls upon stakeholders to strengthen air pollution monitoring and control efforts.

Together with its employees, cpc will continue to raise environmental awareness and reduce pollution caused by process emissions, thereby achieving sustainable development goals and fulfilling its corporate social responsibility.

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# 6-7 Biodiversity

In accordance with biodiversity disclosure requirements, cpc has assessed its major production facilities and operating sites, including the Southern Taiwan Science Park and Shugu Science Park. None of these locations are situated within or adjacent to legally protected areas or areas recognized as having high biodiversity value. In addition, cpc's subsidiaries in China, Europe, and the United States are not located within ecological conservation areas.

Based on the nature of cpc's operations and current land use, no significant direct impacts on protected areas or high-biodiversity-value areas have been identified. Nevertheless, cpc continues to monitor potential indirect environmental impacts arising from its operations and seeks to minimize ecological risks by complying with relevant regulations, implementing environmental management measures, and regularly reviewing operational risks.

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# Appendix 1 – GRI Content Index

| | |
|---|---|
| Statement of Use | CHIEFTEK PRECISION CO.,LTD.has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025. |
| GRI 1 Used | GRI 1：Foundation2021 |
| Applicable GRI Sector Standard(s) | None. |

| GRI Standard | Disclosure | Location | Page | Omission / Explanation |
|---|---|---|---|---|
| | GRI 2：General Disclosures 2021 | | | |
| | The organization and its reporting practices | | | |
| 2-1 | Organizational details | About the Company | 11 | |
| 2-2 | Entities included in the organization's sustainability | Report Information | 6 | |
| 2-3 | Reporting period, frequency and contact point | Report Information | 6 | |
| 2-4 | Restatements of information | Report Information | 6 | |
| 2-5 | External assurance | Report Information | 6 | |
| | Activities and workers | | | |
| 2-6 | Activities, value chain and other business relationships | About the Company | 6 | |
| | | Innovation and R&D | 111 | |

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| 2-7 | Employees | Labor & Employment Relations | 146 | |
| 2-8 | Workers who are not employees | Human Capital Development | 135 | |
| | Governance | | | |
| 2-9 | Governance structure and composition | Corporate governance structure | 47 | |
| 2-10 | Nomination and selection of the highest governance body | Board of Directors and Functional Committees | 28 | |
| 2-11 | Chair of the highest governance body | Board of Directors and Functional Committees | 28 | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | Risk Management | 90 | |
| 2-13 | Delegation of responsibility for managing impacts | Risk Management | 90 | |
| 2-14 | Role of the highest governance body in sustainability reporting | Sustainability Implementation Framework | 26 | |
| 2-15 | Conflicts of interest | Board of Directors and Functional Committees | 28 | |
| 2-16 | Communication of critical concerns | Stakeholder Engagement | 50 | |
| 2-17 | Collective knowledge of the highest governance body | Board of Directors and Functional Committees | 28 | |

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| 2-18 | Evaluation of the performance of the highest governance body | Board of Directors and Functional Committees | 28 | |
| 2-19 | Remuneration policies | Human Capital Development | 135 | |
| 2-20 | Process to determine remuneration | Human Capital Development | 135 | |
| 2-21 | Annual total compensation ratio | Human Capital Development | 135 | |
| | Strategy, policies and practices | | | |
| 2-22 | Statement on sustainable development strategy | Sustainable Development Strategy | 23 | |
| 2-23 | Policy commitments | Sustainable Development Strategy | 23 | |
| | | Tax Affairs | 84 | |
| | | Business Integrity | 86 | Material Topics |
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| | | Information Security | 104 | Material Topics |
| | | Employee Care & Human Rights Policy | 131 | |

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| | | Sustainable Development Strategy | 23 | |
| | | Message from the Chairperson | 24 | |
| | | Material Topic Impacts and Management Approach | 57 | |
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| 2-25 | Processes to remediate negative impacts | Business Integrity | 86 | Material Topics |
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| | | Material Topic Impacts and Management Approach | 57 | |
| | | Customer Relations | 116 | Material Topics |
| | | Product Quality | 120 | Material Topics |
| | | Supply Chain Management | 122 | Material Topics |
| 2-27 | Compliance with laws and regulations | Risk Management | 90 | |
| 2-28 | Membership associations | About the Company | 11 | |
| Stakeholder engagement | | | | |
| 2-29 | Approach to stakeholder engagement | Stakeholder Engagement | 50 | |
| 2-30 | Collective bargaining agreements | Human Capital Development | 135 | |
| GRI 3：Material Topics 2021 | | | | |
| 3-1 | Process to determine material topics | Materiality Assessment Process | 56 | |

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| 3-3 | Management of material topics | Short-, Medium-, and Long-Term Targets for Material Topics | 72 | |
| | | Explanation of Changes in Material Topics | 78 | |
| GRI 201：Economic Performance 2016 | | | | |
| 201-1 | Direct economic value generated and distributed | Economic Performance | 81 | |
| | | Social Engagement | 172 | |
| 201-2 | Financial implications and other risks and opportunities due to climate change | Material Topic Impacts and Management Approach | 57 | |
| | | Risk Management | 90 | |
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| 201-3 | Defined benefit plan obligations and other retirement plans | Labor & Employment Relations | 146 | |
| GRI 202：Market Presence 2016 | | | | |
| 202-2 | Proportion of senior management hired from the local community | Employee Care & Human Rights Policy | 131 | |
| GRI 204：Procurement Practices 2016 | | | | |

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| 204-1 | Proportion of spending on local suppliers | Supply Chain Management | 122 | |
| | GRI 205：Anti-corruption 2016 | | | |
| 205-2 | Communication and training about anti-corruption policies and procedures | Business Integrity | 86 | |
| 205-3 | Confirmed incidents of corruption and actions taken | Business Integrity | 86 | No cases of corruption were identified during the reporting period. |
| | GRI 206：Anti-competitive Behavior 2016 | | | |
| 206-1 | Legal actions for anti-competitive behavior, antitrust,and monopoly practices | Business Integrity | 86 | No violations related to anti-competitive conduct occurred during the reporting period. |
| | GRI 207：Tax 2019 | | | |
| 207-1 | Approach to tax | Tax Affairs | 84 | |
| 207-2 | Tax governance, control, and risk management | Tax Affairs | 84 | |
| 207-3 | Stakeholder engagement and management of concerns related to tax | Tax Affairs | 84 | |
| | GRI 301：Materials 2016 | | | |
| 301-3 | Reclaimed products and their packaging materials | Supply Chain Management | 122 | |

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| | GRI 302：Energy 2016 | | | |
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| 302-2 | Energy consumption outside of the organization | Energy Management | 187 | Material Topics |
| 302-3 | Energy intensity | Energy Management | 187 | Material Topics |
| 302-4 | Reduction of energy consumption | Energy Management | 187 | Material Topics |
| | GRI 303：Water and Effluents 2018 | | | |
| 303-1 | Interactions with water as a shared resource | Water Resource Management | 192 | |
| 303-2 | Management of water discharge-related impacts | Water Resource Management | 192 | |
| 303-3 | Water withdrawal | Water Resource Management | 192 | |
| 303-4 | Water discharge | Water Resource Management | 192 | |
| 303-5 | Water consumption | Water Resource Management | 192 | |

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| 305-1 | Direct (Scope 1) GHG emissions | Greenhouse Gas Emissions | 185 | Material Topics |
| 305-2 | Energy indirect (Scope 2) GHG emissions | Greenhouse Gas Emissions | 185 | Material Topics |
| 305-3 | Other indirect (Scope 3) GHG emissions | Greenhouse Gas Emissions | 185 | Material Topics |
| 305-4 | GHG emissions intensity | Greenhouse Gas Emissions | 185 | Material Topics |
| 305-5 | Reduction of GHG emissions | Greenhouse Gas Emissions | 185 | Material Topics |
| 305-6 | Emissions of ozone-depleting substances (ODS) | Air Pollution Prevention and Control | 198 | |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Air Pollution Prevention and Control | 198 | |
| | GRI 306：Waste 2020 | | | |
| 306-1 | Waste generation and significant waste-related impacts | Waste Management | 194 | |
| 306-2 | Management of significant waste-related impacts | Waste Management | 194 | |
| 306-3 | Waste generated | Waste Management | 194 | |
| 306-4 | Waste diverted from disposal | Waste Management | 194 | |

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| GRI Standard | Disclosure | Location | Page | Omission / Explanation |
|---|---|---|---|---|
| 306-5 | Waste directed to disposal | Waste Management | 194 | |
| GRI 308：Supplier Environmental Assessment 2016 | | | | |
| 308-1 | New suppliers that were screened using environmental criteria | Supply Chain Management | 122 | |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | Supply Chain Management | 122 | |
| GRI 401：Employment 2016 | | | | |
| 401-1 | New employee hires and employee turnover | Labor & Employment Relations | 146 | |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | Labor & Employment Relations | 146 | |
| 401-3 | Parental leave | Labor & Employment Relations | 146 | |
| GRI 402：Labor/Management Relations 2016 | | | | |
| 402-1 | Minimum notice periods regarding operational changes | Labor & Employment Relations | 146 | |
| GRI 403：Occupational Health and Safety 2018 | | | | |
| 403-1 | Occupational health and safety management system | Occupational Health and Safety | 152 | Material Topics |

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| GRI Standard | Disclosure | Location | Page | Omission / Explanation |
|---|---|---|---|---|
| 403-2 | Hazard identification, risk assessment, and incident investigation | Occupational Health and Safety | 152 | Material Topics |
| 403-3 | Occupational health services | Occupational Health and Safety | 152 | Material Topics |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | Occupational Health and Safety | 152 | Material Topics |
| 403-5 | Worker training on occupational health and safety | Occupational Health and Safety | 152 | Material Topics |
| 403-6 | Promotion of worker health | Occupational Health and Safety | 152 | Material Topics |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Occupational Health and Safety | 152 | Material Topics |
| 403-8 | Workers covered by an occupational health and safety management system | Occupational Health and Safety | 152 | Material Topics |
| 403-9 | Work-related injuries | Occupational Health and Safety | 152 | Material Topics |
| 403-10 | Work-related ill health | Occupational Health and Safety | 152 | Material Topics |
| GRI 404：Training and Education 2016 | | | | |
| 404-1 | Average hours of training per year per employee | Human Capital Development | 135 | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | Human Capital Development | 135 | |

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|---|---|---|---|---|
| 404-3 | Percentage of employees receiving regular performance and career development reviews | Human Capital Development | 135 | |
| | GRI 405：Diversity and Equal Opportunity 2016 | | | |
| 405-1 | Diversity of governance bodies and employees | Board of Directors and Functional Committees | 28 | |
| | | Employee Care & Human Rights Policy | 131 | Material Topics |
| | GRI 406：Board of Directors and Functional Committees 2016 | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | Employee Care & Human Rights Policy | 131 | No incidents of discrimination occurred/ Material Topics |
| | GRI 407：Freedom of Association and Collective Bargaining 2016 | | | |
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Human Capital Development | 135 | |
| | GRI 408：Child Labor 2016 | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | Supply Chain Management | 122 | Prohibition of Child Labor |
| | | Employee Care & Human Rights Policy | 131 | Material Topics |
| | GRI 409：Forced or Compulsory Labor 2016 | | | |

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| GRI Standard | Disclosure | Location | Page | Omission / Explanation |
|---|---|---|---|---|
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | Supply Chain Management | 122 | No relevant incidents occurred during the reporting period. |
| | GRI 411：Rights of Indigenous Peoples 2016 | | | |
| 411-1 | Incidents of violations involving rights of indigenous peoples | Employee Care & Human Rights Policy | 131 | No relevant incidents occurred during the reporting period. |
| | GRI 414：Supplier Social Assessment 2016 | | | |
| 414-1 | New suppliers that were screened using social criteria | Supply Chain Management | 122 | Material Topics |
| 414-2 | Negative social impacts in the supply chain and actions taken | Supply Chain Management | 122 | Material Topics |
| | GRI 416：Customer Health and Safety 2016 | | | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | Customer Relations | 116 | No relevant incidents occurred during the reporting period. Material Topics |
| | GRI 417：Marketing and Labeling 2016 | | | |
| 417-1 | Requirements for product and service information and labeling | Product Quality | 120 | No relevant incidents occurred during the reporting period. Material Topics |

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|---|---|---|---|---|
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | Product Quality | 120 | No relevant incidents occurred during the reporting period. Material Topics |
| 417-3 | Incidents of non-compliance concerning marketing communications | Product Quality | 120 | No relevant incidents occurred during the reporting period. Material Topics |
| GRI 418：Customer Privacy 2016 | | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Information Security | 104 | No substantiated complaints concerning breaches of customer privacy or losses of customer data Material Topics |
| GRI 101：Biodiversity 2024 | | | | |
| 101-5 | Locations with biodiversity impacts | Biodiversity | 199 | |

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# Appendix 2 – SASB Index

| SASB TOPIC | NO. | METRIC | CATEGORY | UNIT OF MEASURE | 2024 Disclosure and Explanation | 2025 Disclosure and Explanation | Page | Notes |
|---|---|---|---|---|---|---|---|---|
| Energy Management | RT-IG-130a.1. | Total energy consumed, | Quantitative | GJ | 36,327.672 | 36,931.525 | 187 | |
| | | percentage grid electricity and | Quantitative | % | 80% | 81% | | |
| | | percentage renewable | Quantitative | % | 20% | 19% | | |
| Workforce Health & Safety | RT-IG-320a.1 | Total recordable incident rate (TRIR) | Quantitative | Rate | 2.84<br>In 2024, there were 2 cases.<br>Formula: (Recordable Occupational Injuries [including fatalities and serious occupational injuries] / Total Work Hours) × 1,000,000 | 1.42<br>2025: 1 caseFormula: (Number of recordable occupational injuries, including fatalities and serious occupational injuries ÷ Total hours worked) × 1,000,000 | 152 | |
| | | fatality rate | Quantitative | Rate | 0% | 0% | | |
| | | near miss frequency rate (NMFR) | Quantitative | Rate | 0% | 0% | | |

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| SASB TOPIC | NO. | METRIC | CATEGORY | UNIT OF MEASURE | 2024 Disclosure and Explanation | 2025 Disclosure and Explanation | Page | Notes |
|---|---|---|---|---|---|---|---|---|
| Fuel Economy & Emissions in Use-phase | RT-IG-410a.1. | Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles | Quantitative | L/100ton – km | Not Applicable. cpc's products are not equipment powered by fuel, whether stationary, mobile, or generators. | Not Applicable. cpc's products are not equipment powered by fuel, whether stationary, mobile, or generators. | | |
| | RT-IG-410a.2. | Sales-weighted fuel efficiency for nonroad equipment | Quantitative | L/hr | | | | |
| | RT-IG-410a.3. | Sales-weighted fuel efficiency for stationary generators | Quantitative | L/hr | | | | |
| | RT-IG-410a.4. | Sales-weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines and (d)other non-road diesel engines | Quantitative | g/KJ | | | | |

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| SASB TOPIC | NO. | METRIC | CATEGORY | UNIT OF MEASURE | 2024 Disclosure and Explanation | 2025 Disclosure and Explanation | Page | Notes |
|---|---|---|---|---|---|---|---|---|
| Materials Sourcing | RT-IG-440a.1. | Description of the management of risks associated with the use of critical materials | Quantitative | - | cpc is committed to conflict-free sourcing in its supply chain, requiring both new and existing suppliers to sign a Conflict Minerals Commitment Letter. This ensures that tantalum (Ta), tin (Sn), tungsten (W) (collectively referred to as 3TG minerals), cobalt (Co), gold (Au), and mica are not sourced from mines in the Democratic Republic of Congo or neighboring countries controlled by armed groups. Going forward, CPC will continue to review suppliers' conflict minerals policies and actions to uphold its commitment to conflict-free sourcing. | CPC promotes conflict-free mineral procurement and requires suppliers to sign declarations ensuring that 3TG minerals, cobalt, gold, and mica are sourced from conflict-free areas. The Company continues to strengthen supply chain transparency and traceability to uphold responsible sourcing and sustainable development principles. | 122 | |
| Remanufacturing Design & Services | RT-IG-440b.1 | Remanufacturing Design & Services | Quantitative | Presentation currency | Not Applicable | Not Applicable | | |

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<table>
<tr><th>SASB TOPIC</th><th>NO.</th><th>METRIC</th><th>CATEGORY</th><th>UNIT OF MEASURE</th><th>2024 Disclosure and Explanation</th><th>2025 Disclosure and Explanation</th><th>Page</th><th>Notes</th></tr>
<tr><td rowspan="2">Activity Metrics</td><td>RT-IG-000.A.</td><td>Number of units produced by product category</td><td>Quantitative</td><td>Number</td><td colspan="2">Unit: Thousand pierces / thousand NTD<br><table><tr><th>Year / Product</th><th colspan="3">2023</th><th colspan="3">2024</th><th colspan="3">2025</th></tr><tr><th></th><th>Production Capacity</th><th>Production Volume</th><th>Production Value</th><th>Production Capacity</th><th>Production Volume</th><th>Production Value</th><th>Production Capacity</th><th>Production Volume</th><th>Production Value</th></tr><tr><td>Linear guide</td><td>-</td><td>3,493</td><td>833,893</td><td>-</td><td>3,727</td><td>920,705</td><td>-</td><td>3,514</td><td>951,324</td></tr><tr><td>Linear motors</td><td>-</td><td>8</td><td>41,681</td><td>-</td><td>8</td><td>49,203</td><td>-</td><td>7</td><td>45,041</td></tr><tr><td>Total</td><td>-</td><td>3,501</td><td>875,574</td><td>-</td><td>3,635</td><td>969,908</td><td>-</td><td>3,521</td><td>996,365</td></tr></table></td><td></td><td></td></tr>
<tr><td>RT-IG-000.B.</td><td>Number of employees</td><td>Quantitative</td><td>Number</td><td colspan="2"><table><tr><th>Year / Headcount</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td></td><td>357</td><td>322</td><td>312</td></tr></table></td><td></td><td>135</td><td></td></tr>
</table>

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# Appendix 3 – Climate-related Information

## Climate-Related Information for Listed Companies

| Item | Implementation Status |
|---|---|
| Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities. | Board of Directors: Oversees and approves major climate change management decisions to ensure the<br>effective operation of the climate change management mechanism.<br>Management:<br>(1) Regularly tracks the progress and results of annual targets<br>(2) Continuously monitors international trends and external issues<br>(3) Reviews response measures<br>Sustainable Development Promotion and Implementation Committee<br>Continuously monitors new climate-related policies and initiatives, identifies potential impacts on cpc, and proposes response measures in advance. |
| Describe how the identified climate risks and opportunities affect the Company's business, strategy, and financial performance (short-term, medium-term, long-term). | With respect to climate change, the most significant concern is that rainy and dry seasons may become more extreme. Extreme climate conditions have caused exceptionally high temperatures in some regions, and these are expected to become the norm. Based on assessment:<br>1. Business:<br>Short-term: No clearly material impact on the Company has been identified.<br>Medium- to long-term: Potential water shortages and power supply constraints may arise, and unsuitable<br>working environments may increase, including high temperatures, earthquakes, and typhoons. Appropriate response measures will be adopted for potential or actual impacts on production.<br>2. Strategy and financial impact:<br>Short-term: Earthquakes may result in increased insurance premiums.<br>Medium-term: Extreme weather events such as typhoons and flooding may increase operating costs.<br>Long-term: Changes in rainfall patterns and climate change may increase operating costs. |

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## Climate-Related Information for Listed Companies

| Item | Implementation Status |
|---|---|
| Describe the financial impact of extreme climate events and transition actions. | Extreme climate events:<br>May lead to supply chain disruptions or increased transportation costs, delivery delays, and market contraction, thereby affecting revenue.<br>From a financial perspective, this may require increased investment in factory automation, energy-saving initiatives, and greater use of renewable energy.<br>Transition actions:<br>Develop new suppliers, adjust inventory levels in a timely manner, and invest in renewable low carbon energy equipment.<br>The Company may face costs associated with complying with climate-related regulations in various countries and potential penalties for non-compliance, which could increase operating costs or reduce sales volume. |
| Describe how the identification, assessment, and management processes for climate risks are integrated into the overall risk management system. | Establish a Sustainable Development Promotion Task Force to continuously monitor climate-related issues, identify potential impacts, and propose response plans in advance.<br>Continuously monitor climate risks that may impact the Company' s operations, including international regulatory requirements and occurrences of extreme climate events, and make rolling adjustments to relevant mechanisms in order to take proactive response measures.<br>The climate change risks identified in fiscal year 2025 and corresponding response measures are as follows: |

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| Item | Implementation Status |
|---|---|

| Climate Change Risk Identification | | Response Measures and Achievements |
|---|---|---|
| Aspect | Regulations | |
| Regulations | 1. Greenhouse gas inventory and reporting.<br>2. Emissions management and control. | 1. Cooperate with the Southern Taiwan Science Park Administration in conducting greenhouse gas inventories and emissions surveys.<br>2. Implement energy-saving and carbon-reduction measures in accordance with the Energy Management Act and complete the required reporting procedures. |
| Resources | Waste Recycling | Waste is sorted into plastics, metals, paper, and general waste for recycling and reuse, thereby reducing incineration and carbon emissions. |
| | Solar Power Generation | Solar power systems have been installed at the Tree Valley Plant to enhance the use of renewable energy. |
| Extreme Weather | Extreme weather events, such as heavy rainfall, droughts, floods, and typhoons, may have direct impacts on business operations。 | 1. Implement response and handling measures in accordance with the Emergency Preparedness and Response Management Procedures.<br>2. Increase the drainage capacity of discharge pumps to reduce flood risks.<br>3. Activate emergency response measures before and after floods and typhoons to minimize operational disruptions and property damage. |
| Long-term | Sea Level Rise | Reducing greenhouse gas emissions helps mitigate the impacts of sea-level rise. |
| | Employee Health Impacts | Reducing greenhouse gas emissions helps mitigate the health impacts of extreme weather on employees. |

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| Item | Implementation Status |
|---|---|
| If scenario analysis is used to assess the Company's resilience to climate-related risks, the scenarios, parameters, assumptions, analytical factors, and the major financial impacts should be disclosed. | Please refer to Section 6-1, Climate Change, in this report. |
| If there is a transition plan to address and manage climate related risks, describe the plan and the indicators and targets used to identify and manage physical and transition risks. | The Company places great importance on the impacts of climate change driven by the greenhouse effect on the environment and its operations, and has incorporated climate-related risks as a key issue in corporate operational management. In response to the government's sustainable development policies and the global carbon-reduction trend, the Company actively promotes energy-saving and carbon-reduction initiatives, including reducing water and electricity consumption and lowering the amount of waste generated, and progressively sets energy-saving and carbon-reduction targets to reduce physical risks to operations that may be caused by extreme climate conditions or disaster events. At the same time, the Company continues to invest in various mitigation measures to fulfill its corporate sustainability responsibilities.<br>➢ Climate-Related Transition Plan<br>Based on the identified climate-related transition risks, the Company has established short-term and medium-term transition response strategies and management mechanisms as a foundation for enhancing operational resilience and meeting regulatory requirements.<br>(I)Short-term transition plan (foundation building and compliance)<br>Focuses on system establishment, inventory foundations, and improvements in resource efficiency, including:<br>1. Continued implementation of greenhouse gas inventory<br>• In accordance with domestic regulatory requirements, establish a complete inventory foundation and a data quality control process. |

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| Item | Implementation Status |
| --- | --- |
| | • Establish an emissions base year as the basis for setting subsequent carbon-reduction targets.<br>2. Optimize water resource efficiency<br>• Indicator: Annual tap water consumption<br>• Target: By 2026, reduce tap water consumption by 30 metric tons to lower water costs and reduce the risk of water shortages caused by climate change.<br>3. Waste reduction and circular reuse<br>• Through strengthened collaboration with suppliers, increase the proportion of wooden crates recovered and reused to reduce the volume of waste wooden crates requiring disposal.<br>• Indicator: Waste wood disposal volume (tons)<br>• Target: In 2026, reduce waste wood disposal volume by 5 tons to lessen environmental impacts and reduce cost risks arising from timber resource shortages.<br>(II) Medium-term transition plan (inventory integration and information disclosure)<br>1. Expand inventory scope<br>• Complete greenhouse gas inventory operations at the consolidated enterprise (group) level to meet the government's phased requirements for mandatory corporate inventory and disclosure.<br>2. Information disclosure and transparency<br>• Target: Starting in 2027, disclose the consolidated company's greenhouse gas inventory information for fiscal year 2026 in the annual report to enhance transparency and respond to investor and stakeholder expectations regarding climate issues.<br>➢ Indicator and Target Management Mechanisms<br>The Company manages climate-related physical and transition risks through the following approaches:<br>• Establish monitoring indicators for annual water and electricity consumption and waste generation, and conduct trend analysis. |

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| Item | Implementation Status |
|---|---|
| | • Provide inventory results to management for annual review as the basis for improvement strategies.<br>• Plan specific actions to progressively improve energy efficiency and circular utilization year by year to align with long-term carbon-reduction directions. |
| If internal carbon pricing is used as a planning tool, explain the basis for setting the price. | The Company has not yet implemented internal carbon pricing. |
| If climate-related targets have been set, describe the activities covered, the greenhouse gas emission scopes, the planning timeline, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, describe the sources and quantities of offsets or the number of RECs. | Greenhouse gas inventory targets<br>1. In October 2025, the Company completed the first external verification of the greenhouse gas inventory for the Southern Taiwan Science Park plant.<br>2. For consolidated subsidiaries, in accordance with Financial Supervisory Commission requirements, the Company will complete the inventory by 2027 and obtain verification before 2029.<br>3. Each year, using no later than 2026 as the base year, the Company will continue to disclose in the annual report the greenhouse gas reduction targets, strategies, specific action plans for the year, and the achievement status of the previous year's targets.<br>4. The long-term target is to achieve net-zero emissions by 2050 in alignment with national policies.<br>The Company has not used carbon offsets or Renewable Energy Certificates (RECs) to offset carbon emissions. |
| Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans | See Tables 1-1 and 1-2 below. |

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# Appendix 3 – Climate-related Information

## 1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years

### 1-1-1Greenhouse Gas Inventory Information

| Item | Implementation Status | | | | | |
|---|---|---|---|---|---|---|
| Describe the greenhouse gas emissions (tons CO2e), intensity (tons CO2e per NT$ million), and the scope of data coverage for the most recent two years. | Data period | 2024 | | Data period | 2025 | |
| | Scope of data coverage | Southern Taiwan Science Park Plant | | Scope of data coverage | Southern Taiwan Science Park Plant | |
| | Item | Total emissions (tons CO2e) | Intensity (tons CO2e / NT$ million) | Item | Total emissions (tons CO2e) | Intensity (tons CO2e / NT$ million) |
| | Category 1 | 41.6797 | 0.05 | Category 1 | 41.1201 | 0.05 |
| | Category 2 | 3987.0036 | 4.91 | Category 2 | 4085.5008 | 5.16 |
| | Total | 4028.6833 | 4.97 | Total | 4126.6209 | 5.21 |
| | Category 3, Category 4 | 1239.7412 | 1.56 | Category 3, Category 4 | 1130.6384 | 1.43 |

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## 1-1-2 Assurance Information

| Item | | Implementation Status | | |
|---|---|---|---|---|
| Describe the assurance status for the most recent two years, including the assurance scope, assurance provider, assurance standard, and assurance opinion. | Data period | 2024 | Data period | 2025 |
| | Assurance scope | Southern Taiwan Science Park Plant | Assurance scope | |
| | Assurance provider | SGS | Assurance provider | |
| In 2025, an inspection and verification plan was signed with SGS, with assurance (verification) scheduled to be conducted in 2026. | Assurance standard | ISO14064-1:2018 | Assurance standard | |
| | Category 1 and Category 2 | Reasonable assurance level | Category 1 and Category 2 | |
| | Category 3, Category 4 | Limited assurance level | Category 3, Category 4 | |

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## 1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

| Item | Implementation Status |
|---|---|
| Describe the greenhouse gas reduction base year and data, reduction targets, strategies, specific action plans, and the achievement status of reduction targets. | In October 2025, the Company completed its first parent company greenhouse gas inventory and external verification.<br>The Company has obtained a clear understanding of greenhouse gas emissions at the Southern Taiwan Science Park plant and will formulate feasible greenhouse gas reduction plans by 2027 at the latest in accordance with Financial Supervisory Commission requirements. |




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