南亞電路板股份有限公司

Nan Ya PCB Co., Ltd.

2025

永續報告書

Environment
Social
Governance
Report



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About This Report

Report Overview

Nan Ya Printed Circuit Board Corporation (hereinafter referred to as "NYPCB") publishes a sustainability report annually to communicate its sustainability performance and progress with stakeholders. This report is the 14th edition of NYPCB' s sustainability report, issued in June 2026, and covers the period from January 1, 2025 to December 31, 2025. It discloses NYPCB' s performance and initiatives in the areas of sustainable development, corporate governance, environmental stewardship, employee care, and social engagement.

NYPCB publishes its sustainability report on a regular basis. The previous report was issued in June 2025, and the next report is scheduled for publication in June 2027. The data boundary and consolidation scope of this report are consistent with those of NYPCB' s consolidated financial statements.

Reporting Scope and Boundaries

The scope of this report primarily covers NYPCB' s Taiwan sites, including the Jinxing Plant and Shulin Plant, and partially includes consolidated subsidiaries: NYPCB America, NYPCB Hong Kong, and NYPCB Kunshan, totaling three subsidiaries. Any deviations from the aforementioned reporting scope will be disclosed separately in the relevant sections.

The data and statistical information disclosed in this report are derived from NYPCB' s internal records and surveys. Financial data covers the period from January 1, 2025 to December 31, 2025 and has been audited by certified accountants and publicly disclosed in accordance with applicable regulations.

Currency conversions are based on the average exchange rates for the reporting year: USD to TWD at 1:31.167 and RMB to TWD at 1:4.3354. Certain data are sourced from publicly available information released by government agencies and presented in accordance with internationally recognized indicators. Standard textual and numerical presentation formats are used, and any exceptions will be explicitly noted within the report.

Company	Operating Location	
NYPCB (Parent Company)	• Headquarters	
	• Operating Sites	Jinxing Plant (Taoyuan City)
		Shulin Plant (New Taipei City)
Subsidiaries	• Sales Service	USA
	• Holding Company	Hong Kong
	• Manufacturing Site	Kunshan

Consolidated Financial Report



Write Summary

Issuing Organization	Standards Framework/Regulations
Global Sustainability Standards Board, GSSB	• GRI Universal Standards 2021 • GRI Topic Standards (Latest Version; please refer to the Appendix for details)
International Financial Reporting Standards Foundation, IFRS Foundation	IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information Disclosures
	IFRS S2 Climate-related Disclosures
	Sustainability Accounting Standards Board, SASB Hardware
Taiwan Stock Exchange	• Regulations for the Preparation and Filing of Sustainability Reports by Listed Companies • Corporate Environmental, Social, and Governance (ESG) Information Disclosure and Reporting Procedures
AccountAbility	AA1000 The principles of accountability standards: materiality, inclusiveness, responsiveness, and impact.
UN	UN Sustainable Development Goals, SDGs

External Verification

This Report has been verified by an independent third party certification, BSI Group. According to the standards AA1000AS refers to the first type of assurance, it underwent an independent verification for the first application type, meeting the disclosure requirements of GRI sustainability guidelines. An independent assurance statement issued by the BSI is presented using internationally recognized indicators. Any estimations are noted in the relevant sections.

NYPCB Parent company verification/trust project

Item	Standards	Verification Agency
Sustainability Report	AA1000AS v3 Type 1	BSI
Financial Management	Audit verification of financial statements rules and generally accepted auditing standards.	KPMG in Taiwan (KPMG International Inc)
Business and Customer Management	ISO 9001：2015	DQS Taiwan Inc
Environmental Management	ISO 14001：2015	SGS Taiwan Inc
	ISO 14064-1：2018	BSI SGS Taiwan Inc
	UL 2799：Zero Landfill	UL
Occupational Health and Safety Management	ISO 45001：2018	SGS Taiwan Inc
Information Security Management	ISO 27001:2022	SGS Taiwan Inc

Subsidiary verification/confirmation project

Item		Standards	Verification Agency
Financial Management	Hong Kong	International Standards on Auditing	Cheng & Cheng Limited
	Kunshan	Enterprise Accounting Standards and Accounting Systems, IFRS, IAS	• Huaxing Certified Public Accountants Co., Ltd. • KPMG
Business and Customer Management	Kunshan	ISO 9001:2015、IATF 16949:2016	DQS Taiwan INC.
Environmental Management	Hong Kong	ISO 14064-1: 2018 Greenhouse Gas Emissions Inventory	Ernst & Young
Environmental Management	USA	ISO 14064-1: 2018 Greenhouse Gas Emissions Inventory	Ernst & Young
	Kunshan	ISO 14064-1: 2018 Greenhouse Gas Emissions Inventory	Centre Testing International, CTI
		ISO 14001:2015	SGS-CSTC Standards Technical Services Co., Ltd.
		UL 2799	UL Verification Services Suzhou Co., Ltd.
Occupational Health and Safety Management	Kunshan	ISO 45001：2018	SGS-CSTC Standards Technical Services Co., Ltd.

Report management and information preparation process

To integrate and advance NYPCB's corporate social responsibility initiatives, the Company established the "Corporate Social Responsibility Committee" in 2012. In response to global ESG development trends and to strengthen implementation and regular execution, the Committee was restructured in 2021 as the "ESG Promotion Organization."

The ESG Promotion Organization is chaired by the President, Mr. Lien-Jui Lu, with Mr. Wen-Feng Chiang serving as the management representative. The organization is responsible for formulating NYPCB's sustainability strategy and overseeing performance monitoring.

◆ ESG Organization



Through the "ESG Organization," we review and verify the relevant data in the report to ensure compliance with integrity and transparency principles. We establish annual audit procedures and undergo third-party verification to ensure the quality of the report. It will be finalized and released after approval by the Sustainability Development Committee and the Board of Directors.

	2025 / 9~12 Internal Audit	2026/ 1~4 Internal Audit	2026 / 3~5 External Verification	2026/8 Announcement
Execution Process	• Establishment of key themes and initiation meeting for the compilation of the sustainability report.	• Compilation of sustainability report data.	• Verification by a third-party international organization. • Submission to the Sustainability Committee and Board of Directors for approval.	• Submission to the Public Information Observation Station.
Executing	• ESG Driving Organization	• President office • ESG Driving Organization	• Third-Party Verification Agencies • Sustainability Committee and Board of Directors	• President office

Contact Information

Please contact us through the following channels if you have any suggestions or questions.

Nan Ya Printed Circuit Board Corporation

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- Website：http://www.nanyapcb.com.tw

Message from the President Manager

I. Corporate Governance

1. Upholding the business philosophy of "Diligence, Simplicity, and Striving for Excellence," we aim to deepen corporate governance and achieve the goal of sustainable business operations.
2. We have established ethical conduct standards, developed effective corporate governance and risk control mechanisms, assessed the risks of dishonest behavior, and implemented corresponding preventive measures. In addition, we ensure the implementation of an integrity-driven business policy through rigorous auditing processes.
3. By innovating and developing high-value products, we maintain stable supply and demand relationships with customers and suppliers. We also collaborate with customers on joint research and development efforts to enhance competitiveness and maximize shareholder value.

II. Environmental Protection

1. We continuously improve our production processes with the goal of energy saving and carbon reduction.
2. We have implemented lead-free processes in compliance with the European Union's RoHS Directive on hazardous substances in electrical and electronic products.
3. Climate change poses significant financial risks and opportunities for our organization. It may lead to extreme weather events, including rising average temperatures and prolonged droughts, which could result in power and water shortages. Therefore, we are committed to ongoing energy and water conservation initiatives to reduce resource and energy consumption. By enhancing environmental friendliness in our production processes, we aim to improve industry competitiveness and achieve multiple benefits.

III. Procurement Policy

1. We procure green and energy-efficient raw materials and supplies, setting internal standards to reduce resource consumption and increase recycling and reuse.
2. We strengthen the inspection of raw material supplies to prevent conflict materials from entering the production process.

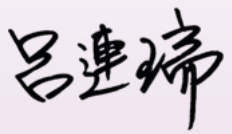
IV. Labor and Ethics

1. We provide a healthy and safe working environment for employees, along with effective training programs and systems. This allows employees to follow clear goals, unlocking their personal talent and potential.
2. We comply with legal and business ethics regulations, establishing sound corporate systems to maintain good corporate governance.
3. We operate the business with the spirit of striving for excellence, continuously improving and enhancing competitiveness, while giving back to society and contributing to its prosperity.

V. Social Welfare

Through the integration of related efforts within Formosa Plastics Group, we are committed to the spirit of "Taking from society, giving back to society." We pledge to make regular and long-term contributions to social welfare initiatives. Each year, we assess their impact and gradually expand their influence based on local needs, in order to realize the vision of sustainable development and mutual prosperity.

Nan Ya Printed Circuit Board Corporation
President



ESG Performance and Highlights

As a member of the Formosa Plastics Group (FPG) adhering to the corporate spirit, The determination to face and resolve issues, fulfill social commitments, and receive recognition from the government and private organizations are all driving forces that motivate NYPCB to practice lean management and prioritize environmental conservation. For information on the company's past awards and certifications, please refer to the "Awards and Certifications" section on our official website.

Awards and Certification

NYPCB ESG Highlight

Corporate Governance

Ranked among the top
6%–20%
in the 12th
Corporate Governance Evaluation.

ISO 27001 certification
for Information Security Management System obtained in 2025.

Continually selected for the
"Taiwan Sustainability Index".

Environmental Protection

Received an **"A"** score in the 2025 CDP Climate Change assessment.

Received an **"A"** score in the 2025 CDP Water Security assessment.

UL 2799 Zero Waste to Landfill Certification – **Platinum Level**.

Social Responsibility

Responsible Business Alliance (RBA) – **Gold Recognition**.

Recognized in 2025 by the Veterans Affairs Council
for outstanding performance in employing retired military personnel.

Awarded Silver Class
in the Corporate Sustainability Report Awards by the Taiwan Institute for Sustainable Energy (TAISE) in 2025.

Identification of Material Topics

Material Topic Identification Process

Through the material topic analysis process, NYPCB comprehensively identifies the issues of concern to its stakeholders and evaluates the impacts of these topics on the Company. The results serve as a fundamental basis for the preparation of this report. In 2025, the materiality analysis methodology was further refined based on prior-year approaches. Compared with the previous year, NYPCB enhanced the assessment of impact dimensions and the differentiation of impact severity, and further strengthened the description of opportunities, risks, and financial impacts associated with each topic. The overall execution process remained largely unchanged without significant modifications.

Phase 1 Understanding Organizational Sustainability	Step 1 Stakeholder Identification	9 categories Stakeholders	Through discussions between the report editing team and various departments, and by referencing the five key principles of the AA1000 Stakeholder Engagement Standard (SES), nine major stakeholder categories have been identified.
Phase 2 Identifying Actual and Potential Impacts	Step 2 Collection of Business Impact Items	107 Items Impact Item	Referencing GRI, IFRS S1/S2, SASB, the Corporate Sustainability Best Practice Principles for Listed Companies, ISO 26000 Social Responsibility Guidance, international industry benchmarks, UN SDGs, domestic and international industry issues, global trends, and media reports, the impact items and their actual/potential, positive/negative effects on the company have been identified, resulting in a total of 107 impact items.
	Step 3 Integration of Business Impact Items into Sustainability Issues	18 sustainability issues	After receiving integration recommendations from the consulting team, the impact items were grouped into sustainability issues based on themes. Following discussions between core members of the ESG task force and external consultants, a total of 18 sustainability issues were identified for further assessment.
Phase 3 Assessing the Significance of the Impacts	Step 4 Material Topic Analysis and Prioritization	300 questionnaires	Through an electronic questionnaire, distributed with the assistance of the CEO's office and various departments, the analysis was conducted based on 'the financial impact degree of issues on the organization' and 'the impact degree of the organization on the external environment'. A high, medium, and low intensity analysis was performed to assess their importance. A total of 300 questionnaires were collected, including 278 stakeholder questionnaires and 22 executive questionnaires.
	Step 5 Impact Assessment and Discussion of Topics	9 material topics	Using the principles of materiality analysis from GRI 3 and materiality assessment from IFRS S1, the financial impact and likelihood of occurrence for high- and medium-level issues were evaluated, leading to the identification of 9 material topics.
Phase 4 Reporting on the Disclosure of Significant Impacts	Step 6 Disclosure and Reporting of Material Topics	Ongoing communication and response	After analysis by the company, the 9 material topics have been selected as the key focus for this report. The disclosure indicators are aligned with the GRI Standards, and management guidelines for each issue have been established. Relevant information is thoroughly disclosed in this report to meet stakeholder expectations of the company. Moving forward, we will continue to review the importance of sustainability issues, respond to stakeholder expectations, and ensure that the content disclosed in the report is transparent, reasonable, and balanced.

Stakeholder Identification

NYPCB's ESG Promotion Organization identifies and prioritizes stakeholder groups based on international sustainability trends, industry characteristics, and ongoing interactions with stakeholders. The assessment also considers stakeholders' level of concern regarding the Company's operations and their potential impacts on the business.

The identification process applies the five principles of the AA1000 Stakeholder Engagement Standard (SES), namely: dependency, responsibility, influence, diverse perspectives, and tension.

In 2025, NYPCB conducted a renewed stakeholder identification exercise and identified nine key stakeholder groups: employees, investors/institutional investors, customers, suppliers/contractors, media, government authorities, industry associations, research and certification institutions, as well as communities and advocacy groups.

Definition

Define and determine the boundaries and scope of stakeholders through collaborative discussions among colleagues from different departments

Assessment

Assess the importance level of stakeholders through the 5 identification principles of AA1000 SES (Dependence, Responsibility, Influence, Diversity of Perspectives, and Concern

Identification

Integrate the assessment results to identify the 9 major categories of stakeholders

Communication Channels and Key Concerns

The Company has established a dedicated stakeholder section on the Company's website to enhance communication with our stakeholders. The platform enables us to fully comprehend our stakeholders' thoughts and requirements, and allows us to gather their concerns and feedback. Any received proposals or feedback are reviewed by the functional teams within the President's Office to determine if the issue significantly impacts our stakeholders. Upon evaluation, the case will be categorized based on its level of impact and then forwarded to the board meeting for further actions. For detailed information, please visit the 'Stakeholders Section' on our company's official website.

Stakeholders Section

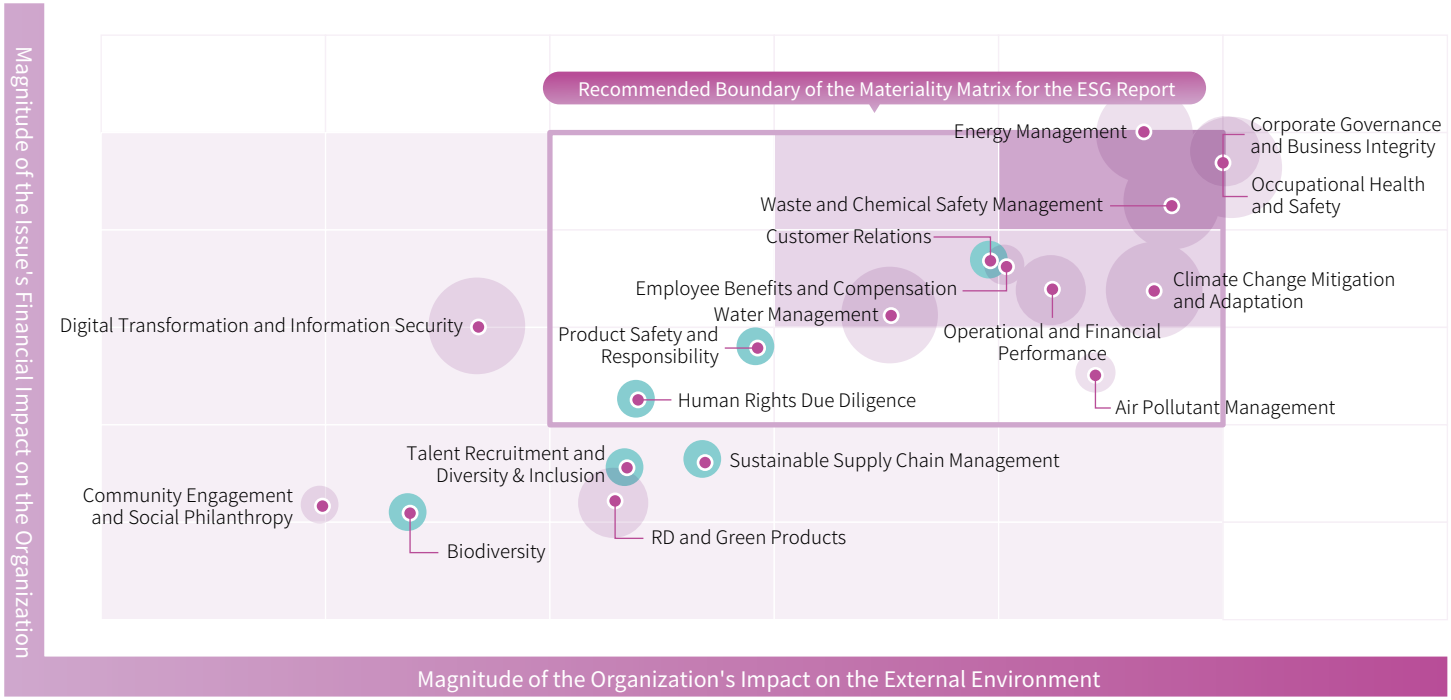
Stakeholders	Importance to NYPCB	2025 Material Topics Focus	Responsible	2025 Channel & Communication Frequency
Employees	Employees are the core assets of the company. Through comprehensive communication and talent management systems, we enhance employee well-being, career development, and organizational cohesion.	• Corporate Governance and Ethical Management • Energy Management • Employee Benefits and Compensation • Environment, Health, and Safety (EHS)	HR Dept. EHS Dept	1. Internal announcements 2. Representatives from the Human Resources Department 3. Regular meetings, including union core member seminars, monthly educational seminars, EHS Committee meetings, and various training seminars 4. Irregularly /Irregular meetings 5. Communication channels established by the Administration Department (e.g., suggestion boxes) 6. Internal publications, online platforms, and feedback questionnaires (e.g., training satisfaction surveys, cafeteria quality satisfaction surveys)

Stakeholders	Importance to NYPCB	2025 Material Topics Focus	Responsible	2025 Channel & Communication Frequency
 Investors (Corporations)	Institutional investors and corporate bodies are vital capital providers and key stakeholders in the capital market for the company. Through continuous and transparent communication with investors, we convey our operational performance, corporate governance, and sustainability results to enhance market trust and enterprise value.	• Customer Relationship Management • Corporate Governance and Ethical Management • Energy Management • Environment, Health, and Safety (EHS)	BA Dept	1. Shareholders' Meeting: (1) Convene the Annual General Meeting (AGM) once a year. (2) Publish and distribute the annual financial report in accordance with regulations during the AGM (once a year). (3) Shareholders may submit inquiries via telephone, email, and other methods (Irregularly). 2. Institutional Investor Conferences / Earnings Calls: Regularly host institutional investor conferences and participate in investment forums to communicate with investors, alongside regularly releasing material information regarding the company's financial performance in both Chinese and English (quarterly).
 Customers	Customer demands and product validation directly impact the company's technological development and operational performance. Through continuous communication, we ensure that requirements regarding quality, delivery schedules, and sustainability are met, thereby deepening our cooperative relationships.	• Corporate Governance and Ethical Management • Energy Management • Waste and Chemical Safety Management • Environment, Health, and Safety (EHS)	Sales Dept	1. Customer audits (irregularly, at least once a year) 2. Meetings with customers and dealers (irregularly, at least once a year) 3. Regular technological support and services (irregularly, at least once a year) 4. Customer satisfaction surveys (Irregularly, at least once a year) 5. Educational training for customers (irregularly, at least once a year)
 Suppliers	A stable supply chain and quality management are critical to the company's operational resilience. Through collaboration and audits, we strengthen sustainable supply chain management.	• Customer Relationship Management • Corporate Governance and Ethical Management • Waste and Chemical Safety Management • Environment, Health, and Safety (EHS)	Materials Dept Engineering Division	1. Supplier information platform (irregularly, at least once a year) 2. Regular face-to-face review reports or meetings (irregularly, at least once a year) 3. Supplier questionnaires, audits, and counseling (irregularly, at least once a year) 4. Supplier delivery stability and quality evaluations (irregularly, at least once a year)
 Media	The media serves as a vital information transmission bridge for the company to communicate its business performance, industry perspectives, and sustainable development initiatives externally. It plays a critical role in shaping the corporate brand image, market trust, and public awareness.	• Operational and Financial Performance • Energy Management • Employee Benefits and Compensation • Environment, Health, and Safety (EHS)	Public Relations Section	1. Post-Annual General Meeting (AGM) interviews (once a year) 2. Press interviews (irregularly, at least once a year)
 Government	Ensuring that operations comply with regulatory requirements and keeping abreast of policy directions to reduce legal and compliance risks while enhancing the quality of corporate governance.	• Corporate Governance and Ethical Management • Water Resource Management • Employee Benefits and Compensation • Environment, Health, and Safety (EHS)	Relevant Dept	1. Official documents and correspondence (irregularly, at least once a year) 2. Regulatory briefings and seminars (irregularly) 3. Corporate financial reports (quarterly) 4. Submission of relevant reports or responses in accordance with the requirements and regulations of competent authorities at all levels (irregularly, at least once a year)

Stakeholders	Importance to NYPCB	2025 Material Topics Focus	Responsible	2025 Channel & Communication Frequency
Industry Associations	Industry associations are key partners enabling the company to keep abreast of industrial policies, technological development trends, and regulatory dynamics. By participating in industry organizations such as the Taiwan Printed Circuit Association (TPCA) and the Taiwan Electrical and Electronic Manufacturers' Association (TEEMA), we promote industry exchange and resource integration.	• Corporate Governance and Ethical Management • Energy Management • Employee Benefits and Compensation • Environment, Health, and Safety (EHS)	Public Relations Section	Participation in quarterly committee meetings held by industry associations (once a quarter)
Research and Certification	Research institutions, academic organizations, and third-party verification agencies are vital partners for the company's technological innovation, product reliability, and process optimization. Through collaborative research, material testing, product certification, and technical exchanges, we enhance product competitiveness and the efficiency of market introduction.	• Corporate Governance and Ethical Management • Climate Change Mitigation and Adaptation • Employee Benefits and Compensation • Environment, Health, and Safety (EHS)	RD Dept	Third-party testing and certification, and ad-hoc project meetings (irregularly)
Communities and Advocacy Groups	Fostering positive local relationships and a corporate citizenship image, while supporting community co-prosperity and social participation.	• Corporate Governance and Ethical Management • Energy Management • Employee Benefits and Compensation • Environment, Health, and Safety (EHS)	Administrative Department	1. Disseminating relevant information to notify the local community and social networks through the corporate website (irregularly, at least once a year) 2. Establishing an internal charity club to participate in community volunteer activities (irregularly, at least once a year) 3. Initiating donation drives to participate in post-disaster relief support for major domestic natural disasters (irregularly, at least once a year)

Note: For irregular communication, the frequency is at least once a year.

Matrix of Topics Impact Assessment



Management Approach

High Material Topics	4
Medium Material Topics	5
Low Material Topics	3
Topics Monitored Outside the Matrix	6

Opportunity / Risk Topics

Opportunity Topics	12
Risk Topics	6

Likelihood

High	Medium	Low
6	3	9

Note 1: The green circle represents 'opportunity' sustainability issues; the orange circle represents 'risk' sustainability issues.
Note 2: The likelihood of future impact, with 'High' indicating an impact probability >80% for the organization/business, 'Medium' indicating an impact probability >50%, and 'Low' indicating an impact probability <50%.

Matrix of Topics Changes

#	Important Topics	Importance	Adjustment Method	Explanation of Change
		2024	2025	
1	Energy Management	Low	High	Increase	Although the Phase II solar power project was originally designed to comply with load-bearing specifications during preliminary planning, structural engineers recommended reinforcing the roof's wind resistance to Category 14 during detailed design to meet regulatory requirements. Given that cleanroom equipment has already been installed beneath the roof, it was decided to terminate the project after a comprehensive review.
2	Employee Benefits and Compensation	High	Medium	Decrease	In response to NYPCB's continuous provision of comprehensive compensation, welfare measures, and promotion systems, and having been honored with the "Happy Enterprise" Silver Award in 2025, the company's performance has been widely recognized. Consequently, the importance of this topic has decreased slightly, though it remains a material topic dedicated to mastering human capital management.

Material Topics Impact Identification

Value Chain Alignment

No.	Material Topics	Impact Description	Impacts		Opportunities & Risks	Value Chain Mapping					GRI Topic Standard	SDGs	Disclosure Chapter
						Upstream		Operations	Downstream				
						RD & Improvement	Material Procurement	Manufacturing Production	Product Sales	After-Sales Service			
1	Operational and Financial Performance	Impact on the Organization: Enhance financial performance related to operations, R&D, capacity expansion, and talent investment, thereby strengthening business resilience and market competitiveness. Impact on External Parties: Sound financial performance helps enhance the confidence of stakeholders such as investors, customers, and suppliers, while promoting industrial and economic value growth.	Potential	Positive	Opportunities	●	●	●	●		GRI 201: Economic Performance 2016	SDG8.1	1.1 Operational Overview
					Risks	●	●	●	●				
2	Customer Relationship Management	Impact on the Organization: Inadequate customer relationship management will affect customer trust and order stability, thereby having an adverse impact on revenue performance and market competitiveness. Impact on External Parties: A robust customer relationship management mechanism enhances customer satisfaction and cooperation stickiness, while strengthening market trust and partnerships.	Potential	Negative	Opportunities	▲	✓	✓	✓	▲	GRI 418: Customer Privacy 2016	-	1.3 Customer Relationship Management
					Risks				✓				
3	Corporate Governance and Ethical Management	Impact on the Organization: A transparent and ethical governance framework and culture can boost investor confidence, while a diverse and professional board of directors can reduce operational risks and attract long-term capital. Impact on External Parties: Sound and transparent corporate governance enhances the trust of investors and business partners.	Potential	Positive	Opportunities		✓	●		✓	GRI 205: Anti-corruption 2016 GRI 206: Anti-competitive Behavior 2016	SDG16.5	2.1 Governance Structure
					Risks		✓	●		✓			
4	Climate Change Mitigation and Adaptation	Impact on the Organization: Mitigate climate change risks through "mitigation" and "adaptation." Impact on External Parties: Driven by changes in global climate change regulations and sustainability trends, actively promoting the four major carbon reduction strategies and developing new low-carbon transition business opportunities can reduce carbon emissions and drive the value chain to create potential business opportunities.	Potential	Positive	Opportunities	▲	✓	●	✓	▲	GRI 201: Economic Performance 2016 GRI 305: Emissions 2016	SDG3.9 SDG12.4 SDG13.1	3.2 Climate Change Action
					Risks								

No.	Material Topics	Impact Description	Impacts		Opportunities & Risks	Value Chain Mapping					GRI Topic Standard	SDGs	Disclosure Chapter
						Upstream		Operations	Downstream				
						RD & Improvement	Material Procurement	Manufacturing Production	Product Sales	After-Sales Service			
5	Energy Management	Impact on the Organization: Effectively manage energy use and transition risks, reduce carbon fee costs, and strengthen customer relationships. Impact on External Parties: Fulfilling energy conservation and carbon reduction practices can reduce power shortage risks and lessen the impact on the external environment.	Potential	Positive	Opportunities			●			GRI 302: Energy 2016	-	3.2 Climate Change Action
					Risks								
6	Water Resource Management	Impact on the Organization: Stable water sources reduce water shortage risks, strengthen customer relationships, and stable water quality can lower regulatory violation risks. Impact on External Parties: Effective management can reduce the impact on the external environment.	Potential	Positive	Opportunities			●			GRI 303: Water and Effluents 2018	SDG6.3 SDG6.4	3.3 Water Resource Management
					Risks								
7	Waste and Chemical Safety Management	Impact on the Organization: Reduce waste generation through the promotion of circular economy and sound waste management practices. Impact on External Parties: Develop a recycling value chain to create a shared green living circle for society.	Potential	Positive	Opportunities	▲	▲	●	▲	▲	GRI 306: Waste 2020	SDG3.9 SDG6.3 SDG12.4	3.5 Waste and Chemical Safety
					Risks								
8	Employee Benefits and Compensation	Impact on the Organization: Centered around a strategy of providing better-than-industry and robust care for employee benefits and compensation, we strive to retain outstanding talent and ensure personnel stability to boost organizational performance and competitiveness. Impact on External Parties: Better-than-industry compensation and benefit levels attract top talent for employment, enhancing the company's external image and reputation.	Potential	Positive	Opportunities			●			GRI 401: Employment 2016 GRI 405: Diversity and Equal Opportunity 2016	SDG5.1 SDG5.4 SDG8.5	4.2 Compensation, Benefits, and Care
					Risks			✓					
9	Environment, Health, and Safety (EHS)	Impact on the Organization: Ensure worker safety and health, reduce accident risks, enhance employee satisfaction and efficiency, prevent plant closure risks caused by occupational health and safety incidents, and ensure operational stability. Impact on External Parties: Prevent production shutdowns or negative public opinion triggered by occupational disasters or process safety incidents, thereby safeguarding the company's brand reputation and customer trust.	Potential	Positive	Opportunities			▲			GRI 403: Occupational Health and Safety 2018	SDG3.4 SDG3.5 SDG8.8	4.4 Environment, Health, and Safety (EHS)
					Risks								

Note 1: Cause (denoted as ●) refers to an impact caused directly by the organization's own activities; Contribute to (denoted as ▲) refers to an impact where the organization's activities, in combination with other entities, cause, facilitate, or induce another entity to cause the impact; Directly linked to (denoted as ✓) refers to a situation where an organization has not caused or contributed to a negative impact, but the impact is nonetheless directly linked to its operations, products, or services through its business relationships.

Financial Impact Assessment

No.	Material Topics	Opportunities & Risks		Financial Assessment Indicators	inancial Impact Level (Note)	Financial Impact		
						Current Assessment		Short 2026
						Financial Impact	2025	
1	Operational and Financial Performance	Opportunities	Benefiting from the demand growth for AI servers, high-end switches, and ASIC, it is expected to drive the specification upgrades and product mix optimization of related high-end IC substrates, thereby enhancing profitability.	Benefiting from the specification and transmission rate upgrades of AI servers and high-end switches, the revenue share of the top three customers accounting for 10% of the company's consolidated operating revenue has increased.	High	▲	+18,388,823NTD thousand/ +42.52%	Due to the continuous expansion of AI market demand, it is expected to increase compared to 2025.
		Risks	Due to exchange rate fluctuations, a slowdown in end-market demand, or fluctuations in raw material prices, product selling prices and gross margins maybe affected.	Operational cost efficiency may be affected by exchange rate fluctuations, thereby impacting gross profit margins.	High	▼	-308,775NTD thousand /-70.84%	The appreciation of the New Taiwan Dollar may suppress USD revenue conversion and gross margin performance; expected to be similar to 2025.
2	Customer Relationship Management	Opportunities	Optimizing customer interaction and service quality can enhance customer satisfaction and drive revenue growth.	Understand customer needs and grasp market opportunities through good interaction, and adjust strategies to enhance product competitiveness and secure orders / year.	Medium-High	▲	Up 1,000% 2025: 15 million NTD 2024: 1.5 million NTD	The financial impact amount for 2026 is expected to increase slightly compared to 2025 (by about 1% to 3%) due to the continuous optimization of service quality.
		Risks	Poor customer relationship management may lead to customer churn and affect order placement performance.	Improper customer relationship management leading to customer churn and decreased orders / year.	Low	-	Impact amount remains flat compared to 2024 (2025: 0 NTD, 2024: 0 NTD)	Expected to remain similar to 2025 due to continued strengthening of customer relationship management.
3	Corporate Governance and Ethical Management	Opportunities	A transparent and ethical governance framework and culture can boost investor confidence and attract long-term capital.	Payment of taxes or other fees to the government..	High	-	397,736NTD thousand/-	397,736NTD thousand
		Risks	Ineffective corporate governance and ethical management may lead to fines and damage the company's reputation.	Fines for insider trading.	Low	-	0 NTD	0 NTD
4	Climate Change Mitigation and Adaptation	Opportunities	Actively responding to climate change not only mitigates risks but also creates business opportunities.	Carbon reduction benefits from energy-saving equipment / year, additional expenditures for purchasing green power / year.	High	▲	68 million NTD / Increase of 68%	132.7 million NTD
		Risks	Stricter climate policies may increase operational cost expenditures.	Carbon fee expenditures / year.	High	-	0 NTD	8 million NTD
5	Energy Management	Opportunities	Actively investing in energy management can significantly reduce electricity expense expenditures.	Carbon reduction benefits from energy-saving equipment / year.	High	▲	30.7 million NTD / Increase of 28%	30.7 million NTD
		Risks	If energy is not properly managed, the company will face soaring costs and regulatory pressure.	Additional operating expenditures caused by purchasing external green power / year.	High	▲	35.3 million NTD / Increase of 100%	35.3 million NTD

No.	Material Topics	Opportunities & Risks		Financial Assessment Indicators	inancial Impact Level (Note)	Financial Impact		
						Current Assessment		Short 2026
						Financial Impact	2025	
6	Water Resource Management	Opportunities	Actively promoting water conservation and using reclaimed water can maintain water source stability and reduce water shortage risks.	Water consumption costs saved through water-saving equipment / year, expenditures for using reclaimed water from the Northern Taiwan Water Resources / year.	Medium	▼	1.96 million NTD / Decrease of 53%	1.96 million NTD
		Risks	Water shortages or droughts caused by climate anomalies will result in revenue losses.	Fines for effluent quality exceeding standards.	Low	-	0 NTD / 0%	0
7	Waste and Chemical Safety Management	Opportunities	Implementing source reduction lowers operational costs.	Benefits of installing a copper sulfate recycling machine to reduce copper-containing waste liquid generation / year.	Medium-High	▼	19.7 million NTD / Decrease of 11%	19.7 million NTD
		Risks	Poor waste management leads to regulatory penalties and increased disposal costs.	Fines for open-air storage of waste.	Low	-	0 NTD / 0%	
8	Employee Benefits and Compensation	Opportunities	Regular salary adjustment review mechanisms and the promotion of work performance bonuses.	Increase incentives for talent retention through stable salary adjustments and welfare planning.	Low	▼	Salary adjustment 2% / -33%	2~3%
		Risks	Labor disputes occurring will lead to regulatory penalties.	Penalties related to the Labor Standards Act and wage and welfare regulations.	Low	▲	50,000 NTD / Increase of 150% (2024: 20,000 NTD)	Lower than 2025
9	Environment, Health, and Safety (EHS)	Opportunities	Effective occupational health and safety management can reduce accident occurrences and accident-related expenditure costs.	Reduction in occupational safety accident cost expenditures through regular occupational safety education and training / year.	Low	▲	60%	Expected to be similar to 2025
		Risks	Occupational disasters and accidents are likely to lead to penalties from competent authorities and financial losses from occupational disaster compensation.	Penalties from competent authorities triggered by improper management of employee health and safety.	Low	▲	30%	Expected to be similar to 2025

Note 1: Financial materiality thresholds: "High" indicates a financial impact greater than 20 million NTD; "Medium-High" indicates a financial impact between 5 million and 20 million NTD; "Medium" indicates a financial impact between 1 million and 5 million NTD; "Medium-Low" indicates a financial impact between 0.5 million and 1 million NTD; "Low" indicates a financial impact of less than 0.5 million NTD.

chapter

1 About NYPCB

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Vision

NYPCB adheres to the core value of " Diligence, Perseverance, Frugality and Trustworthiness". Through communication and engagement with stakeholders,we analyze the industry landscape from a macro perspective, evaluate future operational directions, and devise corresponding action plans. We are committed to aligning with various international standards and actively integrating sustainable development strategies with our core business, thus continuously expanding our market presence in the industry.

Policy Commitment

NYPCB is committed to sustainable development as its core value, aiming to balance company growth with safeguarding the interests of all stakeholders. Therefore, we continuously enhance our corporate governance performance, providing timely and transparent information to shareholders/investors. We also pledge to engage in regular dedicated communication and annually review the effectiveness of engagement while integrating feedback. Moreover, we actively pursue green investments and innovative transformation, demonstrating our firm determination towards sustainable business goals.



Material Topics / Operational and Financial Performance

Definition	Strategy	Risk Management	Framework & Indicator
NYPCB's financial performance, financial impact due to climate change, salary and benefits, and financial subsidies from the government.	Driven by the growth in demand for AI servers, high-end switches, and ASICs, it is expected to spur specification upgrades and product mix optimization for related high-end IC substrates, thereby enhancing profitability performance.	Fluctuations in foreign exchange rates, a slowdown in terminal demand, or volatility in raw material prices may impact product selling prices and gross margins.	GRI 201 Economic Performance SASB Operating indicators

Management Action	Performance Tracking	2025 Action Performance Tracking	Achieve Overview	Short Target (2026)	Medium Target (2028)	Long Target (2030)
Maintain a sound financial structure by lowering the debt-to-equity ratio and maintaining a certain level of the current ratio.	Strengthening debt-paying ability and cash flow stability.	Continuously monitor and control debt levels while maintaining good liquidity, ensuring an overall sound financial structure.	Achieved	Continuously optimize the capital structure to enhance financial flexibility and risk resilience.	Establish a competitive long-term capital structure to support operational and investment requirements.	Maintain a sound financial foundation to facilitate the company's long-term growth and strategic development.
Promoting Industry 4.0 and implementing AI manufacturing to reduce operational and manufacturing costs and strengthen corporate competitiveness.	Continuously reduce unit manufacturing costs; improve process yield and capacity utilization; and increase the level of automated and intelligent production.	Continually advance process optimization and automation implementation, resulting in a steady increase in production efficiency.	Achieved	Expand the application of AI and data analytics to enhance operational efficiency and cost control capabilities.	Build a comprehensive smart manufacturing ecosystem to significantly improve overall operational performance.	Advance toward smart factories to establish manufacturing advantages characterized by high efficiency and high flexibility.
Committed to innovative R&D of forward-looking and high-value products and process technologies, while expanding into markets in different regions.	Increase the proportion of high-value-added products; strengthen R&D investment and technological capabilities; and optimize the product mix and customer structure.	Continually promote high-end product development while expanding diverse application fields and market deployment.	Achieved	Continually increase the proportion of high-end products such as AI and high-performance computing (HPC), while expanding new customers and applications.	Strengthen global market deployment and optimize regional and customer portfolios.	Become a key supplier of high-end substrates and AI applications, enhancing global market competitiveness.

Stakeholder	Communication channels	Communication Results
Investors / Institutional Investors	Disclose material corporate information to investors through institutional investor conferences (earnings calls) and the release of bilingual (Chinese and English) material announcements.	1. Invited to participate in 4 institutional investor conferences, with audio/video recordings of 2 sessions uploaded. 2. Issued bilingual (Chinese and English) material announcements on an ad-hoc basis. 3. Distributed a cash dividend of NT$1 per share for the year 2025.
Employees	Based on indicators such as company operating performance, employee year-end bonuses are distributed and annual salary adjustments are planned, regardless of gender, to reward employees for excellent performance and share business results with them.	Distributed year-end bonuses equivalent to 2.7 months of base salary in January 2025, implemented a 2% salary adjustment in July 2025, and distributed quarterly bonuses in April and November 2025, respectively.
Media	Disclose investor service contact windows on the company's official website to maintain smooth and transparent communication channels.	Relevant stakeholders can raise inquiries and provide feedback in a timely manner.
Neighboring Communities	Provide internal and external grievance mechanisms (or reporting/complaint channels).	Relevant stakeholders can raise inquiries and provide feedback in a timely manner.

Material Topics / Customer Relationship Management

Definition	Strategy	Risk Management	Framework & Indicator
Beyond simply responding to customer needs to improve satisfaction, NYPCB should strengthen customer governance to enhance the stability of key customer partnerships and ensure stable financial performance and long-term competitiveness.	Strengthen customer relationship maintenance; establish a customer feedback and improvement mechanism; strengthen customer data protection management.	Insufficient understanding of customer needs affects customer satisfaction; delayed handling of customer complaints damages the company's image; improper management of customer data leads to cybersecurity risks.	GRI 418 Customer Privacy

Management Action	Performance Tracking	2025 Action Performance Tracking	Achieve Overview	Short Target (2026)	Medium Target (2028)	Long Target (2030)
Regularly collect customer requirements and feedback	Customer Satisfaction Score	Maintain stable customer satisfaction	Achieved	Optimize feedback mechanisms	Enhance customer engagement and relationship management	Enhance overall customer lifetime value
Establish customer complaint reporting, tracking, and corrective action mechanisms	Number of customer complaints and resolution time	Control customer complaints within acceptable thresholds	Achieved	Improve complaint resolution efficiency	Strengthen complaint management and preventive controls	Maintain high satisfaction and low grievance rates
Implement customer data governance and access controls	Number of data breaches and information security incidents	Zero material data security incidents	Achieved	Perfect data protection frameworks	Elevate information security management maturity	Align with international cybersecurity standards

Stakeholder	Communication channels	Communication Results
Customers	Customer visits, regular meetings, and customer satisfaction surveys	Reduce customer request response time by 10%; maintain customer satisfaction rating above Grade A
Customer Service Department	Customer complaint and feedback mechanisms	Zero customer complaints; reduce complaint resolution time by 15%
Cybersecurity Department	Information security training, access control, and system monitoring	Zero data breach risk incidents; 100% coverage rate for regular system access reviews

1.1 Operation Overview

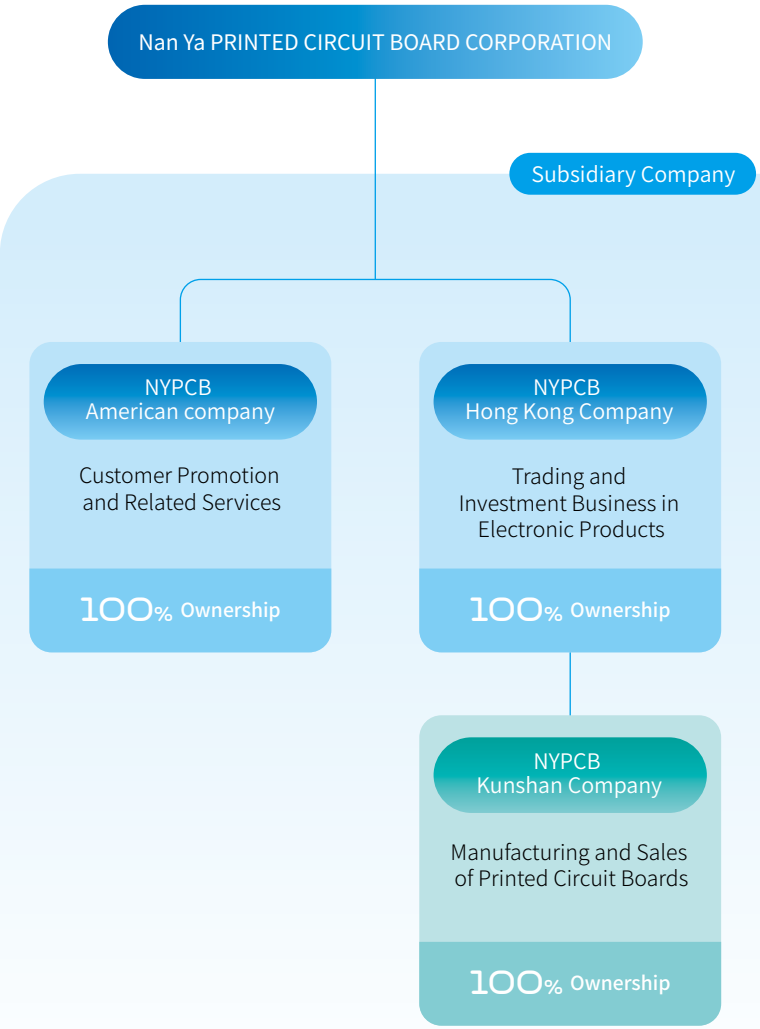
1.1.1 Company Profile

NYPCB began operation in 1985, and was originally the printed circuit board division of Nan Ya Plastics Corporation, a subsidiary of Formosa Plastics Group. Nan Ya Printed Circuit Board Corporation became an independent company in 1997. The Company specializes in researching, developing, manufacturing, and selling of printed circuit boards and IC substrates (Wire Bond Substrates and Flip Chip Substrates).

NYPCB has service locations across all five continents, with the group headquarters situated in Taipei City, Taiwan. The main manufacturing plants are located in various areas of Taiwan, including Taoyuan City (Jingshin Plant), and New Taipei City (Shulin Plant), as well as in China (Kunshan Plant).

NAN YA PRINTED CIRCUIT BOARD CORPORATION	
Date of Incorporation	10/28/1997(MM/DD/Year)
Company address	Headquarters: 3F., No.201-36, Dunhua N. Rd., Songshan Dist., Taipei City
Factory Address	Jingshin Plant: No.338, Sec. 1, Nankan Rd., Luchu District, Taoyuan City Shulin Plant:No. 57, Weiwang St., Shulin Dist., New Taipei City
Industry Category:	Electronic Components
Paid-in capital	NT$6.462 billion
Number of common shares in the market	646,165,487 shares
Employees	5,883
Number of employees in consolidated financial statements of subsidiaries	9,870
Products	Manufacturing and sales of Conventional PCB, High Density Interconnection (HDI), Rigid-Flex, ABF (Ajinomoto Build-up Film) Substrate, and PP (Prepreg) Substrate
Overseas production factory	[Sales Service] NYPCB USA: 1761 E. McNair Dr STE 101, Tempe, AZ 85283, USA
	[Holding Company] NYPCB Hong Kong: 18 Wei Fai Road, Causeway Bay, Hong Kong (7th Floor, World-Wide House)
	[Manufacturing Site] NYPCB Kunshan: No. 201, Changjiang South Road, Kunshan Economic Development Zone, Jiangsu Province, China +86-(512)5735-7080

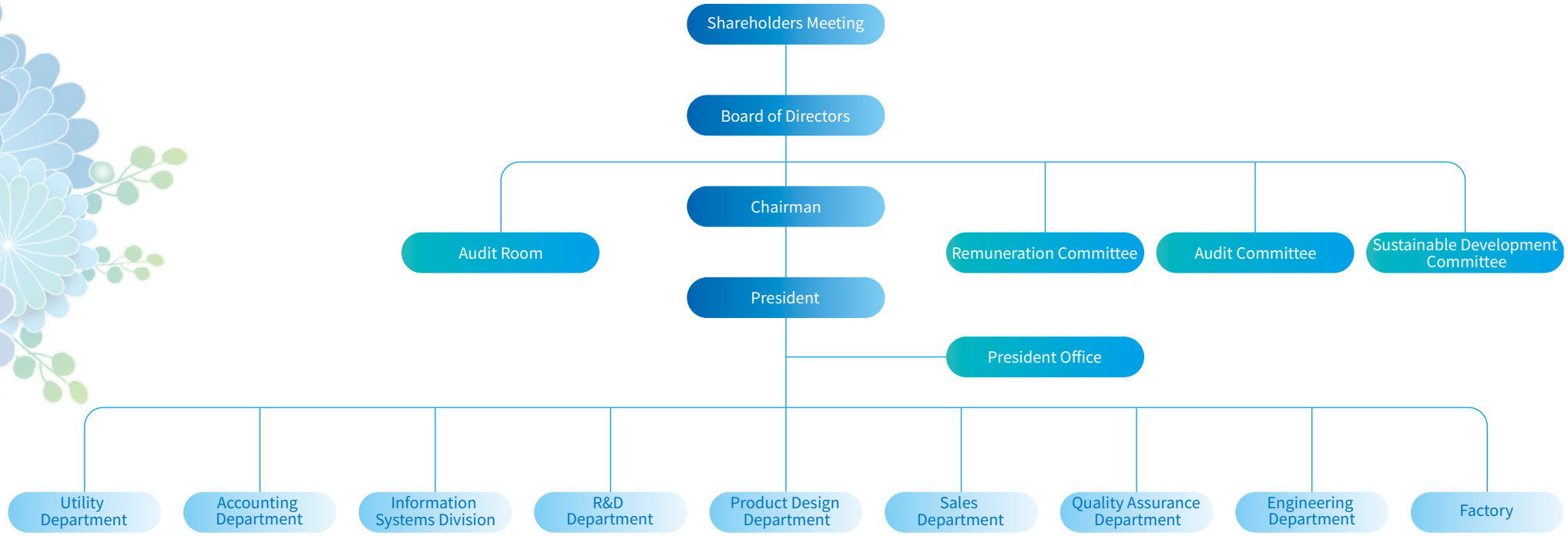
◆ Organization Chart



As a member of the Formosa Plastics Group, Nan Ya PCB adheres to the founder's philosophy and has always attached great importance to the protection of shareholders' rights and interests. We believe that only through a rigorous and efficient governance mechanism, which can help to ensure the company abides by laws, increases financial transparency, and improves operating efficiency. Therefore, the operational organization structure of Nan Ya PCB is designed to achieve the ultimate goal, as shown in the figure below:

◆ Operating Organization Chart

Company Organization



The company actively participates in important domestic organizations such as Taiwan Printed Circuit Association (TPCA) and Taiwan Electrical & Electronic Manufacturer’ s Association(TEEMA), engaging in seminars and conferences both domestically and internationally to enhance mutual exchange and explore collaboration opportunities.

List of Member Associations and Organizations

Name of Association or Organization	Name of Association or Organization	Name of Association or Organization
Taiwan Printed Circuit Association	Member representative	President Lien-Jui Lu, Associate Manager Xian-Jie Lin
Taiwan Electrical and Electronic Manufacturers' Association	Member representative	President Lien-Jui Lu, Vice President Kuo-Long Chen, Vice President Mao- Sung Huang, Associate Manager Xian-Jie Lin, Associate Manager Wen-Feng Chiang, Associate Manager Sung- Long Chien, Consultant Ann-De Tang

1.1.2 Market Position and Development Vision

As the size of electronic products shrinks and their functions increase, moving toward multi-functional, high-density, and miniaturized trends, as well as the requirement of thinner products to meet the demand for portability. However, due to the relatively low market entry requirements and the high number of manufacturers, the competition is very fierce, especially for computers and communication boards with four to ten layers. As for the IC packaging substrate market, this kind of product is in a higher technology field with fewer competing firms despite competitors continue to enter the IC package substrate market. Therefore, pricing is not overly competitive in this market compared to that of the printed circuit board market. The Company's main customers are currently world-class computer, communication, network, consumer electronics and auto parts manufacturers in the United States, Japan, and Europe, so its products are sold to the assembly plants worldwide.

◆ Global service



Prospects, Opportunities and Challenges to the Industry

There are two major trends in the industry. First, due to the rising 5G telecommunication, artificial intelligence, and wearable devices, there is a high demand in the 5G base station and network application substrate, server application circuit board, high-performance computing chip substrate, and system-in-package substrate, etc. Secondly, Microsoft Windows 11 has driven a wave of PC replacements, leading to increased demand in the data center market. Additionally, automotive electronics sales have recovered, which will drive demand for high-end IC carrier boards and circuit boards.

Our operational strategy is outlined to enhance profitability in both short and long terms through increasing the sales proportion of high-value products:

- Short-term business plans focus on meeting the growing demand for AI and efficient computing products by improving the production capacity of large-size IC substrates and cultivating potential clients. We will continually adjust our product portfolio to match market demands, thus enhancing our value and profitability.
- Long-term business development plans align with future market trends, emphasizing IoT, system-level packaging, and 2.5D packaging applications. Quality and technological superiority will remain our core strengths in longterm business development.

Industry future	NYPCB' s Development Vision
Market' s future supply and demand situation and growth 1. Compound annual growth rate(CAGR) for the PCB industry is estimated at 8.2% from 2024 to 2029. 2. Oversupply in the general PCB market. 3. The demand for AI and networking is growing. **competitive niche** 1. All electronic products require PCB. 2. Emerging applications provide growth opportunities. 3. Advanced semiconductor packaging consumes more IC board capacity.	**Advantages and Opportunities** 1. Long-term stable cooperation with leading international semiconductor firms. 2. Lower level of price competition for high-end IC boards. 3. Leading production technology for high-end IC boards. 4. Continuous integration of artificial intelligence and big data into production management to enhance yield and efficiency. 5. Continued development towards larger sizes and higher layer counts for high-end IC boards, favoring the increase in average product unit price. **Disadvantages and Response Strategies** 1. Intense price competition for general PCB. 2. Significant increase in production capacity for high-end IC boards leading to oversupply. 3. Increasing the sales proportion of high-value-added products such as HDI. 4. Process improvement and cleanroom upgrades to enhance product yield.

1.1.3 Financial Performance

Stable profitability is fundamental to a company's operations. NYPCB is a professional circuit board manufacturing company and focuses on operational developments. The incomes and profits are mainly from operational activities. The Company continues to gain more clients and enhances manufacturing processes to strengthen financial performances. For detailed financial information, please visit our official website under

Financial Information

2025 NYPCB Financial Information

Unit: Thousand NTD

Direct Economic Value Generated	Operating Revenue (A)	40,172,990
	Non-operating Income and Expenses (B)	363,099
Distributed Economic Value (C)	Operating Costs (including employee salaries and benefits)	36,525,938
	Payments to Providers of Capital	1,292,331
	Payments to the government by country	340,202
	Community Investments	406
Retained Economic Value (A + B - C)		2,377,212
Total Government Financial Subsidies (40% Taiwan, 60% China)		310,827

Note 1: The data source is the consolidated financial statements.

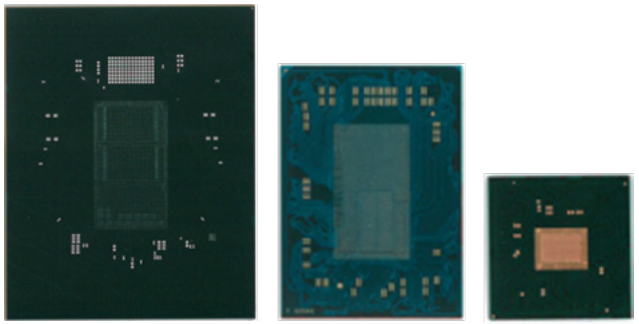
1.2 Product Innovation and Research & Development (R&D)

1.2.1 Main product development

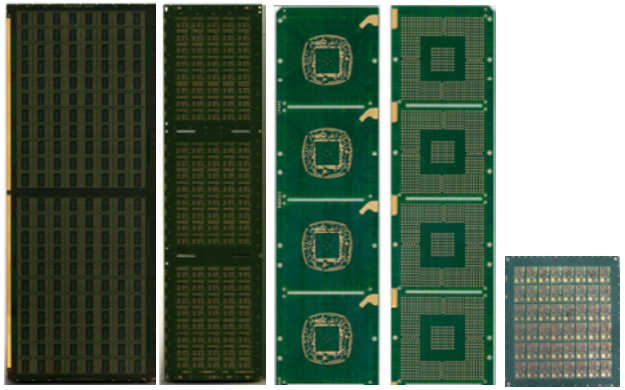
NYPCB continues the research and development in the three main products (ABF Substrate, PP Substrate, and conventional PCB). The Company has achieved mass production of high-end HDI, high-layer boards, and high-end substrates and successfully entered the supply chain of world-level customers.

Product Name	Item	Application Notes	Application level
Conventional PCB	High Density Interconnect (HDI) PCB High layer count PCB	It is a key component used as a carrier in various electronic devices and serves as the interconnection between different components to communicate messages.	Applications include: Notebook computers, workstations, servers, high-end memory modules, game consoles, TV set boxes, cars, LED displays, mobile phone peripherals, and wireless charging.
IC Substrate	PP Substrate ABF Substrate	It is applied to the carrier of the IC chip product, so that the output/input signal of the chip communicates with the inner/outer leads on the PCB, and it can also assist in the heat dissipation of the chip.	1. Netcom products: network switches, routers, wireless chipsets, radio frequency, optical fiber communication chips, etc. 2. Server products: cloud servers, data centers, AI chips, etc. 3. Consumer electronics: digital TV chips, game consoles, set-top boxes, etc. 4. Computer products: central processing unit, graphics chip, DRAM chips, etc. 5. Others: car infotainment system, etc.

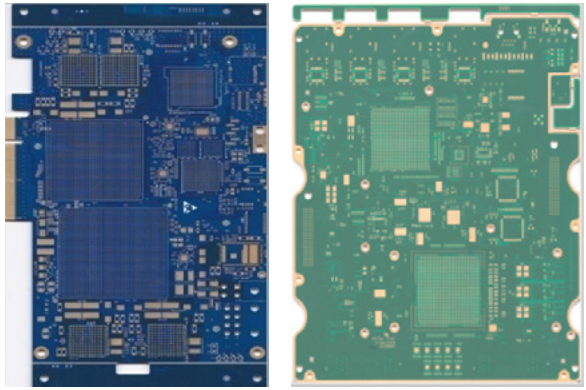
◆ Classification of Products



ABF Substrate



PP Substrate



Conventional PCB

1.2.2 Innovative R&D patents and intellectual property Protection

NYPCB has formulated the "Research and Development Management Measures " and setup related computer operations, and stipulated rewards for key product research and development and patent approval in the "Research and Development Achievement Award for R&D Personnel". The Company also has a number of protection measures in terms of patents and confidential information, uses a digital management system to reduce the risk of harm, and reports the operation of intellectual property rights to the board of directors at least once a year.

Number of Approved Patents in the Past 3 Years (Cumulative)

Unit: number of patent

Item	2023	2024	2025
Number of Patent Applications	210	214	220
Number of Approved Patents	207	211	215

Consolidated Subsidiaries: Cumulative Patent Grants (2025)

Unit: number of patent

Company	NAN YA PRINTED CIRCUIT BOARD (KUNSHAN) CORP., LTD.
Number of Patent Applications	35
Number of Approved Patents	35

Note: Among the overseas subsidiaries, only Nanya PCB (Kunshan) Co., Ltd. has applied for patents; related statistics are based on the data of this entity.

Intellectual Property Management

1.2.3 Green product design

Management of Product Lifecycle

In the production process, NYPCB not only considers process efficiency and quality, but also cares about environmental issues related to the products, integrating environmental principles from source design to waste recycling. In terms of hazardous substance management, product energy saving efficiency, and product raw material recycling, NYPCB follows international management standards and relevant environmental protection label verification specifications to promote the overall revenue share of green products.

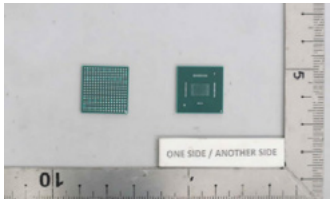


▲ RoHS Specification and Product Packaging

Hazardous Substance Management

From raw material procurement to product sales, NYPCB attaches great importance to customer health and safety. In line with market transcend he needs of downstream customers, NYPCB is moving towards the development trend of producing non-toxic green products, and compliance with the EU RoHS Directive on the Restriction of Hazardous Substances in Electrical and Electronic Products.The Company has simultaneously requested the suppliers to sign the declaration of their products and provide independent test report, so that the new generation of circuit boards can be used in green home appliances and other fields, and continue to reduce the burden on the environment.





▲ SGS Product Inspection Certificate (including REACH inspection items)

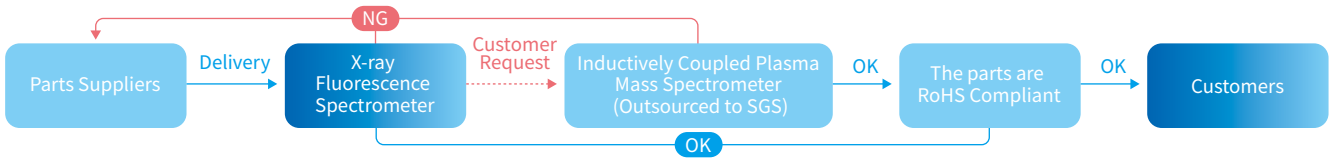
- Green Partner Certification

  Since 2001, our company has been engaged in the management of hazardous substances in products and the implementation of Green Partner program, completing the Green Partner standard process in 2004. We continuously strive to meet green standards and requirements, ensuring that our product control complies with hazardous substance regulations and customer specifications. We aim to reduce operational risks through source management, process control, and customer-side management.

- Hazardous Substance Management Policy and Results

  NYPCB has produced documents and designed management principles for its green partners and effectively monitor the source of its raw materials and other relevant materials to make sure they are in compliance with RoHS, REACH, international laws, customer requirements and the standards of green products. The company’ s Occupational safety and health management entities and Quality Assurance Department act as the green product promotion organization, and implement the management goal of Hazardous Substances Free (HSF)

◆ Hazardous Substance Management Process



1.3 Customers

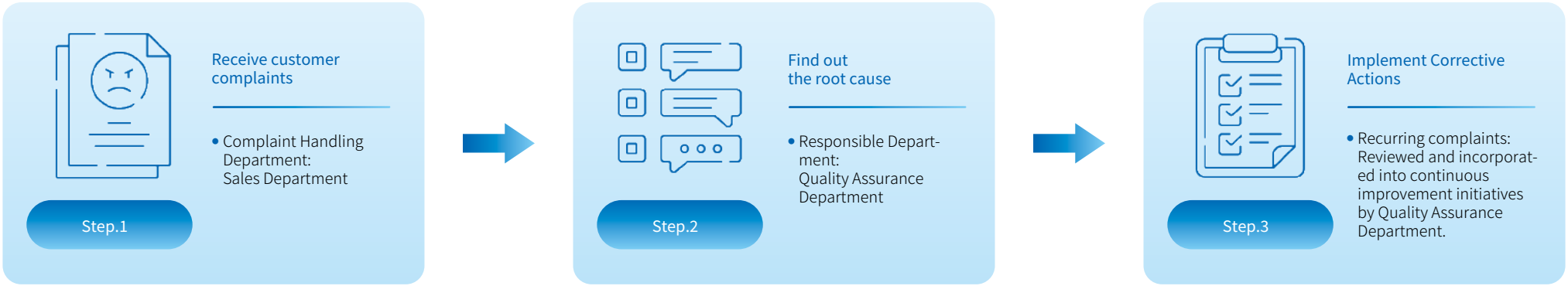
1.3.1 CUSTOMER SERVICE

NYPCB has always been a trustworthy business partner who has grown side by side with its business partners. To enhance customer service, we are not only providing products with quality that exceeds customer expectation, but also establishing an outstanding communication system to provide timely responses to customer requests, and to ensure on time delivery of shipments.

Furthermore, in the aspect of understanding customers' valuable feedback, sales team visit customers regularly to communicate and exchange opinions to obtain information about the latest product in the market. Those feedback will be taken into consideration of the company's operation.

We follow ISO 9001 quality management guidelines for customer relationship management. For complaint handling, the standard response time is within 7 days, and issues should be processed and closed promptly. In 2025, a total of 2 customer complaints were received, mainly related to product quality. All complaints were handled and closed in a timely manner.

◆ Quality complaints process



1.3.2 Customer satisfaction surveys

NYPCB regularly conducts customer satisfaction surveys to collect the indicators such as technology, quality, response, delivery, and cost. Each individual department would communicate with customers regarding items that scored poorly and propose improvement plans to customers based on the analysis results in order to raise customer satisfaction. We dedicate the improvements of internal production process and operations as well as customer satisfaction with PDCA (Plan,Do, Check and Action) management model in all activities to ensure all departments have a common principle to follow.

◆ Customer Satisfaction Process



Customer Satisfaction Questionnaire:

Compared to 2024, the results in 2025 remained stable. Overall, they indicate that the company' s customer satisfaction meets customer expectations.

	2023	2024	2025
Technology(T)	A	A	A
Quality(Q)	A⁻	A	A
Response(R)	A	A⁺	A
Delivery(D)	A	A	A
Cost(C)	A⁻	A⁻	A⁻

Note1: Rating Criteria:
- Excellent: A+ (93–100 points)
- Exceeds Expectations: A (85–<93 points)
- Meets Expectations: A– (76–<85 points)
- Conditionally Acceptable: B (70–<76 points)
- Dissatisfied: C (60–<70 points)
- Unacceptable: D (<60 points)

Note2: A total of 13, 17, and 14 customers were surveyed in 2023, 2024, and 2025, respectively. (Survey participants were selected based on their sales revenue ranking.

1.3.3 Fair and reciprocal principles

Based on our business values of integrity and reciprocity, our company is personally led by the senior management. From contract establishment, qualification, manufacturing, marketing, customer service to customer complaint handling, we apply this principle to all our customers. At the same time, we also strictly follow the international quality standards to provide our customers with timely and efficient services while ensuring stable and superior product quality.

Actual measures taken are provided below:

Implementation Measures	Description
Regular Training	Provide educational training to employees regularly to ensure understanding customer needs and related regulations. Before selling the product, we will communicate with our customers on product design and relevant risk to provide the most suitable products.
Customer Communication	Business and customer service units are required to collect information related to customer satisfaction on TQRDC (technology, quality, response, delivery, and cost). These units are also asked to discuss such issues and improvement measures with the relevant manager. Through a dedicated counseling window, the company's official website and multiple complaint channels, our customer's rights are fully secured.
Internal and External Oversight	Internal and external audits and oversight are regularly carried out to ensure the implementation of company policy as well as fair and reciprocal principles.

chapter

2 Corporate Governance

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Vision

NYPCB strictly complies with applicable laws and regulations and upholds the highest ethical standards. Through the continuous enhancement of corporate governance and risk management mechanisms, NYPCB fosters employees' ethical awareness and embodies the corporate spirit of "Diligence, Simplicity, and Pursuit of Excellence," striving to become the most trusted company.

Policy and Commitment

Guided by the principles of integrity, fairness, transparency, self-discipline, and accountability, NYPCB has established the "Code of Ethical Conduct for Directors and Managers" and the "Ethical Corporate Management Best Practice Principles." NYPCB conducts annual operational risk assessments and implements internal control mechanisms to mitigate risks and prevent unethical conduct or regulatory violations that may harm the interests of the Company and its shareholders, thereby achieving sustainable business operations.



Material Topics / Corporate Governance and Ethical Management

Definition	Strategy	Risk Management	Framework & Indicator
NYPCB has established comprehensive governance mechanisms covering Board composition and operations, stakeholder protection measures, codes of ethical conduct, internal control systems, anti-corruption and fair competition practices, as well as a fair and transparent tax management framework.	Establish sound governance systems and implement ethical standards and risk management practices to ensure sustainable operations and long-term value creation.	• Establish practical compliance programs and incorporate them into routine internal control processes, supported by regular audits. • Promote compliance awareness among all employees and high-risk personnel through regular training programs, meetings, and communications. • Maintain directors' and supervisors' liability insurance to ensure coverage of litigation-related expenses and compensation liabilities.	GRI 205: Anti-corruption 2016 GRI 206: Anti-competitive Behavior 2016

Management Action	KPI	2025 Performance Tracking	Status	Short Target (2026)	Medium Target (2028)	Long Target (2030)
Implement corporate policies and procedures effectively, periodically review regulatory compliance, and provide both internal and external grievance channels.	No complaints related to corruption or violations of ethical management.	• No incidents of corruption or violations of ethical management occurred. • No integrity-related complaints were received.	Achieved	Ensure that the Company's policies and regulations comply with applicable laws and effectively implement ethical management policies.	Ensure that the Company's policies and regulations comply with domestic regulations and international ESG sustainability standards, while effectively implementing ethical management policies.	
Conduct regular training programs on ethical management.	Training participation rate reached 100%.	• Training and awareness programs were provided to all directors, achieving a 100% participation rate. • Insider trading prevention training was provided to employees, with a total of 5,925 participant attendances and 2,463 training hours. The average assessment score was 95 points. • Training courses on ethical management, corporate governance, and related topics were provided to employees, with a total of 5,891 participant attendances and 2,946 training hours.	Achieved	Continue to promote and conduct training programs related to anti-corruption, insider trading prevention, and ethical management.	Continue to promote training programs related to anti-corruption, insider trading prevention, and ethical management, while expanding the scope of training topics.	
Computerize management processes across all business operations. Operating units conduct regular self-inspections, while the independent audit function performs periodic follow-up reviews.	• Conduct audits in accordance with the annual audit plan. • Achieve a top 5% ranking in ESG assessments.	• Internal and external audits were completed as planned, with no incidents of corruption identified. • In the 12th Corporate Governance Evaluation, NYPCB ranked within the top 6%–20% among 976 evaluated listed companies.	Achieved	• Continue enhancing internal control systems in response to regulatory requirements and operational needs to ensure the absence of corruption incidents. • Continue participating in ESG assessments and maintain a ranking within the top 20%.	Continue strengthening internal and external audit activities to prevent corruption incidents and improve ESG assessment performance to the top 5%.	

Stakeholder Groups	Engagement Channels (Responding to Material Topics)	Engagement Outcomes
Employees	Provides multiple reporting channels, including physical mailboxes, email addresses, and dedicated fax lines, while ensuring the confidentiality of the investigation process.	No complaints or reports related to ethical management were received.
Investors / Institutional Investors	• Hold an Annual Shareholders' Meeting each year. • Conduct investor conferences on a quarterly basis. • Maintain an investor relations contact window on the corporate website.	• Participated in four investor conferences by invitation to listen to shareholders' suggestions and feedback and provide appropriate responses. • Issued 40 material information announcements in Chinese and 40 corresponding announcements in English.

2.1 Governance Structure

2.1.1 Board Operations

Entrusted by shareholders, the Board of Directors serves as the highest governance body of NYPCB. Its primary responsibilities include ensuring transparency of corporate information and regulatory compliance, appointing senior management, formulating earnings distribution proposals, and supervising and guiding corporate operations. The Board has established functional committees, including the Compensation Committee, Audit Committee, and Sustainability Committee, to assist in overseeing ESG and ethical management matters. In accordance with the Company Act, the Articles of Incorporation, the Rules of Procedure for Board Meetings, the "Code of Ethical Conduct for Directors and Managers," and the "Ethical Corporate Management Best Practice Principles," relevant personnel are required to perform their duties in compliance with ethical standards, prevent conduct detrimental to the interests of the Company and its shareholders, and fulfill their fiduciary duties with due care. For details regarding Board operations, please refer to the sections "Corporate Governance Organization" and "Corporate Governance Rules" on NYPCB' s corporate website.

To establish a sound corporate governance framework and define the scope of sustainable development, NYPCB has established the "Sustainable Development Best Practice Principles" to promote the active implementation of sustainable development practices in its business operations and enhance its sustainability-driven competitive advantages. NYPCB publishes a Sustainability Report annually. Relevant data are reviewed and verified by the ESG Promotion Organization and subsequently submitted to the Sustainability Committee and the Board of Directors for review and approval. Upon approval by the Board of Directors, the Sustainability Report is publicly disclosed and filed in accordance with applicable requirements.

Corporate Governance Rules | Corporate Governance Organization

Role of the NYPCB Board of Directors

Board Mission	Sustainability Vision	ESG Strategies and Policies
Entrusted by shareholders, the Board of Directors serves as the highest governance body of NYPCB. Its primary responsibilities include ensuring transparency of corporate information and compliance with applicable regulations, establishing management policies, overseeing the implementation of ethical management, strengthening ESG initiatives, managing potential risks, and maximizing corporate value.	Strengthen corporate governance, enhance sustainability-related disclosures, align with international sustainability trends, fulfill corporate citizenship responsibilities, and achieve the Company's sustainable development vision.	• Understand stakeholders' key concerns and monitor evolving international ESG trends, lead the formulation of ESG policies, and oversee the implementation and effectiveness of related strategies and management mechanisms. • Manage and supervise due diligence processes and outcomes to ensure the effectiveness of implementation and review mechanisms.

Board Composition

The nomination and election of NYPCB directors are conducted in accordance with the Company Act, the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and the Company's Rules for Election of Directors. Directors are elected under a candidate nomination system. The Articles of Incorporation stipulate that the Board shall consist of nine directors, including at least three independent directors, each serving a three-year term.

The current Board members were elected by shareholders from the list of director candidates. The incumbent directors were jointly nominated by shareholders holding more than 1% of NYPCB's outstanding shares and elected at the Annual Shareholders' Meeting held in May 2023. The Board originally consisted of nine members, including one Chairperson, five directors, and three independent directors, serving a term from May 2023 to May 2026. A full re-election of directors is scheduled for the Annual Shareholders' Meeting in May 2026. The current Chairperson is Mr. Ming-Jen Tzou, and the President is Mr. Lien-Jui Lu, who provide professional strategic guidance for NYPCB's future development. The average age of the Board members is approximately 75 years. To further enhance the independence and diversity of corporate governance, the Board includes three independent directors. There are currently no female directors, and NYPCB plans to increase female representation on the Board during the 2026 director re-election.

Annual Report | Board of Directors

Board Diversity and Composition

Position	Name	Attendance rate of the Board	Gender	Employees	Age			
					51-60	61-70	71-80	81-85
Chairman	Ming-Jen Tzou	100%	Male				✓	
Director	Wen-Yuan Wang	100%	Male				✓	
Director	Chia-Chau Wu	100%	Male					✓
Director	Ann-De Tang	100%	Male				✓	
Director	Lien-Jui Lu	100%	Male	✓		✓		
Independent Director	Ta-Sheng Lin	100%	Male					✓
Independent Director	Jen-Hsuen Jen	100%	Male				✓	
Independent Director	Shui-Chi Chuang	100%	Male				✓	

Note 1: The above table presents Board diversity information as of the end of 2025. Information regarding directors' industry experience, professional expertise, and concurrent positions can be found in the "Board of Directors" section of the Company's website and the Annual Report. Information regarding cross-shareholdings among directors is disclosed in the Annual Report.
Note 2: The Company originally had nine director seats. Following the resignation of Mr. Kuo-Chun Chiang on August 4, 2025, the Board consisted of eight directors as of the end of 2025. The current directors' term will expire at the 2026 Annual Shareholders' Meeting, at which a full Board re-election will be conducted.

Board Operations

Overview of Board Operations in 2025	
Number of Board Meetings Held	Average Attendance Rate of Directors (excluding proxy attendance)
6	97.7%(Note1)

Major Resolutions (excluding routine annual matters)

1. Defined the scope of non-managerial employees.
2. Approved the replacement of the certified public accountant responsible for attesting the Company's financial statements.
3. Elected the Company's new Chairperson.

Note 1: Mr. Kuo-Chun Chiang resigned from his position as director on August 4, 2025. His attendance rate in 2025 was 67%.

NYPCB's Board of Directors does not include designated representatives of specific stakeholder groups. Directors are elected by shareholders in accordance with applicable regulations and exercise their duties on behalf of all shareholders and in the best interests of the Company. The Board has established an Audit Committee, a Compensation Committee, and a Sustainability Committee. The Audit Committee and Compensation Committee are composed entirely of independent directors, while the Sustainability Committee consists of both directors and independent directors and is responsible for overseeing the Company's sustainability strategies and related initiatives.

NYPCB has established the "Code of Ethical Conduct for Directors and Managers," requiring directors and managers to uphold ethical standards in the performance of their duties and avoid conflicts of interest arising from personal interests that may interfere with the interests of the Company. Information regarding directors' concurrent positions, cross-shareholdings involving the Company and other stakeholders, major shareholders, and related parties can be found in the 2025 Annual Report under "Chapter 2: Corporate Governance Report," "Chapter 3: Fund Raising Status – Major Shareholders," and the notes to the consolidated financial statements regarding "Related Party Transactions."

Continuing Education for Directors

NYPCB provides or assists directors in arranging continuing education programs each year to help them stay informed of the latest international trends and developments. Director training courses in 2025 included topics such as "Corporate Transformation and Mergers & Acquisitions," "The Future of Power Systems," "Enterprise Risk Management Issues and Practical Experience Sharing," "New Trends in IR & Engagement: ESG and Sustainable Investment Forum," and "AI Development and Cybersecurity Risks." Detailed information regarding directors' continuing education is available in Chapter 2, "Corporate Governance Operations," of the Company's Annual Report.

Number of Directors Participating in Training	Total Director Training Hours
8 (Training Rate100%)	54 hours

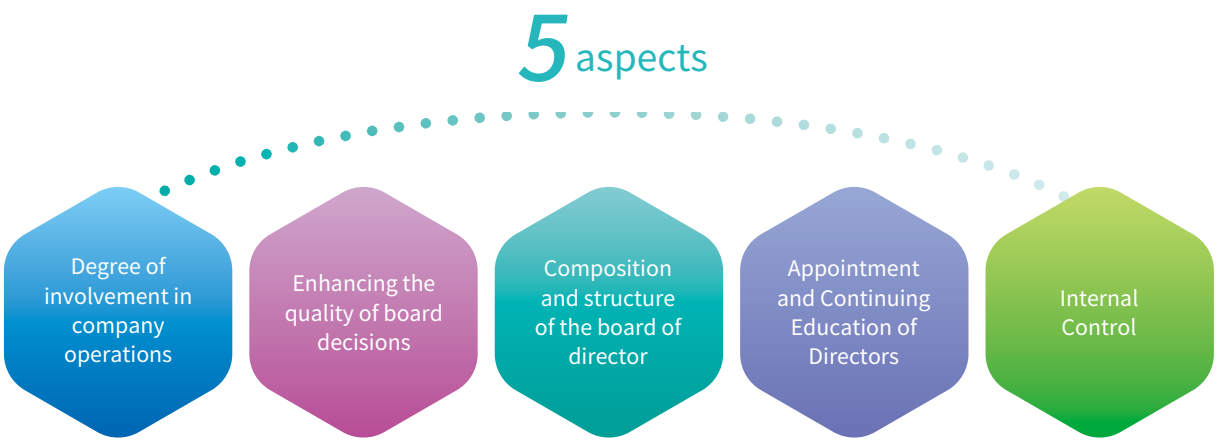
Note 1: The above table presents directors' training records as of the end of 2025. Director Kuo-Chun Chiang, who resigned in August 2025, is not included in the calculation of total director training hours.

Performance Evaluation and Remuneration Policy

Subject: Performance review

- Directors (including Independent Directors)

  In addition to conducting regular self-assessments of Board operations to strengthen Board effectiveness, NYPCB's internal auditors also prepare audit reports on Board operations to ensure compliance with regulatory requirements.
  The Board performance evaluation is conducted based on five key dimensions. One of these dimensions assesses the Board's participation in corporate operations, including oversight of the Sustainability Committee's performance. Through regular reporting mechanisms, the Board monitors the Company's economic, environmental, and social impacts, and incorporates management effectiveness into the evaluation process. The evaluation period extends from October 1 of each year to September 30 of the following year. Evaluation results are reported to the Board before the end of the first quarter of the following year, together with response measures and improvement plans. The results are also used as a reference for director nomination and re-election. Further information is available in the "Board Performance Evaluation" section of the Company's website.



- Managers

  Adjustments to managers' compensation and bonus payments are determined based on a comprehensive evaluation of overall performance within their scope of responsibility, including both financial and non-financial indicators, as well as the achievement of individual annual performance objectives. Recommendations are prepared by the Human Resources Department, reviewed by the Compensation Committee, and submitted to the Board of Directors for approval prior to implementation.

  Financial Indicators:
  Including operating profit and loss, earnings before interest, taxes, depreciation and amortization (EBITDA), achievement of operational targets, operational growth rate, and profit contribution.

  Non-financial Indicators:

Environmental (E) Indicators	Participation in environmental sustainability initiatives, water and energy conservation performance, circular economy benefits, and achievement of carbon reduction targets.
Social (S) Indicator	Occupational safety and workplace incident performance, product innovation and development, and community engagement.
Governance (G) Indicators	Operational management capability, AI implementation projects and related benefits, and the number of misconduct or compliance violation cases.

Subject: Compensation Itemsreview

Reviewed by the Compensation Committee ▼ Implemented after approval by the Board of Directors	Directors (including Independent Directors)	In accordance with Article 16 of the Articles of Incorporation: • Remuneration: Determined based on directors' level of participation in the Company's operations and their contribution, with reference to industry standards. • Independent Directors receive a fixed monthly remuneration and transportation allowance based on actual attendance at Board meetings. • Other directors are only entitled to transportation allowances based on actual attendance at Board meetings, and no variable compensation is provided.
	Managers	In accordance with Article 17 of the Articles of Incorporation and Article 29 of the Company Act: • Fixed monthly salary, diligence bonus, year-end bonus, management incentive bonus, and performance bonus: determined by the Chairperson based on a comprehensive evaluation of overall performance within the managers' scope of responsibilities (including financial and non-financial indicators) and the achievement of individual annual performance objectives. • Monthly pension contributions (including both the old and new pension schemes) and welfare funds are provided in accordance with the Company's retirement plan. • In special circumstances, severance payments, termination compensation, and bereavement allowances may be granted.
	General Employees	In accordance with the Company's salary management policy: • Fixed monthly salary • Diligence bonus, year-end bonus, and incentive bonus • Monthly pension contributions (including both the old and new pension schemes) and welfare funds are provided in accordance with the Company's retirement plan. • In special circumstances, severance payments and bereavement allowances may be granted.

For details regarding the remuneration paid to directors and managers in 2025, please refer to Chapter II of the Annual Report: "Remuneration Paid to Directors (including Independent Directors), the President, and Vice Presidents in the Most Recent Year."

Ratio of Highest-Paid Employee Compensation to Median Employee Compensation and Comparative Growth (Last 3 Years)			
	2023	2024	2025
Annual Total Compensation Ratio (Note 1)	11.91	10.41	9.6
Annual Total Compensation Growth Ratio (Note 2)	0.04	1.90	0.59

Note 1: The annual total compensation ratio is calculated as the ratio of the highest-paid individual's annual total compensation to the median annual total compensation of all other employees. Compensation includes base salary, bonuses, and other incentives.
Note 2: The annual total compensation growth ratio is calculated as the growth rate of the highest-paid individual's annual total compensation divided by the median growth rate of annual total compensation of all employees excluding the highest-paid individual.

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2.1.2 Functional Committee

The primary functions of the committee

Name of the Committee	Audit Committee	Compensation Committee	Sustainability Committee
Establishment Date	June 2017	December 2011	May 2022
Member Composition	3 Independent Directors	3 Independent Directors	Chairman, 3 Independent Directors, and 1 Director
Meetings in 2025	There were a total of 4 meetings convened, with a 100% attendance rate.	There were a total of 2 meetings convened, with a 100% attendance rate.	There were a total of 2 meetings convened, with a 100% attendance
Major Resolutions in 2025	• Approved the change of the independent auditors responsible for auditing NYPCB' s financial statements. • Approved NYPCB' s quarterly financial statements for 2025. • Approved amendments to the Pre-Approval Policy for Non-Assurance Services Provided by the Independent Auditor. • Approved transactions with related parties.	• Approved special bonuses for managers. • Approved the 2025 salary adjustment rate for managers, which shall not exceed the salary adjustment rate applicable to employees.	• Approved the 2024 Sustainability Report. • Approved the Sustainable Development Best Practice Principles. • Reviewed the greenhouse gas inventory results.

2.1.3 Ethical Management

NYPCB has established the “Ethical Corporate Management Best Practice Principles” and the “Code of Ethical Conduct for Directors and Managers” to ensure that management prioritizes the interests of the Company and its shareholders when performing their duties, thereby preventing unethical conduct and actions detrimental to the interests of the Company and its shareholders. Procurement activities are conducted through an online electronic procurement platform to ensure fairness, impartiality, and transparency throughout the procurement process and to prevent procurement-related misconduct.

NYPCB maintains a comprehensive audit system to ensure financial transparency and regulatory compliance. The Formosa Plastics Group Administration Center serves as an independent auditing function to enhance audit professionalism and maintain audit independence, thereby strengthening oversight effectiveness. For more information regarding ethical management and codes of conduct, please refer to the “Ethical Corporate Management” section of the Company's website.

committee | Ethical Corporate Management

Employee Code of Conduct

NYPCB has established stringent ethical standards and related guidelines. Employees are expected to act responsibly and uphold high ethical standards, safeguard NYPCB's reputation, and comply with applicable laws and regulations. The key management measures are as follows:

Item	Description
Prohibition of Unfair Competition (Antitrust Policy)	Employees are required to fully comply with the Fair Trade Act and conduct business in a lawful and ethical manner to obtain profits through fair competition. All business activities shall adhere to applicable laws and regulations. In 2025, neither the Company nor its subsidiaries were involved in any legal proceedings related to anti-competitive behavior, antitrust violations, or monopoly practices.
Conflict of Interest Policy	Employees are required to ensure that their conduct in relation to Company business does not compromise the Company's interests. Employees are prohibited from directly or indirectly requesting or accepting gifts, hospitality, or any other form of improper benefit from customers, suppliers, or competitors, and must not provide such benefits in return.
Internal Information Policy	Employees shall not disclose any confidential or non-public Company information without prior written authorization. Such information shall not be used for personal gain or any purpose unrelated to Company business. Upon termination of employment, employees are required to return all technical materials and confidential documents in their possession.
Political Activities Policy	Employees are prohibited from using Company funds, labor, or other assets, directly or indirectly, to contribute to any political candidates or political parties, or to engage in any activities prohibited by applicable laws and regulations. Employees shall also refrain from offering improper benefits to political figures or government officials that may influence the execution of their duties.
Code of Integrity Management	NYPCB Corporation adopted its "Code of Integrity Management" through a Board resolution on November 11, 2014. While the Code has been adapted to the Company's operational practices, its principles remain consistent with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies."

Anti-Corruption

NYPCB upholds its guiding principles of "value creation, integrity management, and shared prosperity." The Company has established stringent labor ethics management policies that strictly prohibit misconduct such as disclosure of business opportunities, falsification of information, or incitement of work slowdown.

All sites of NYPCB and its subsidiaries have completed 100% anti-corruption risk assessments, with all identified risks evaluated as "zero risk." In 2025, the completion rate of anti-corruption training for management-level employees reached 100%. In addition to periodic reinforcement of legal and regulatory compliance during major holidays, the Company conducts annual cross-functional "labor ethics audits," which include on-site inspections and employee interviews focusing on workplace management, shift scheduling, and working hours, in order to eliminate potential corruption incentives from an operational perspective.

Since 2016, NYPCB has implemented legal compliance awareness training for engineering and managerial personnel to strengthen awareness of legal liabilities related to bribery and abuse of authority. Employees in high-risk functions such as procurement, contracting, and import/export are required not only to complete mandatory training but also to sign a "Procurement and Contracting Personnel Integrity Commitment," ensuring strict adherence to legal and ethical standards.

In 2025, NYPCB recorded zero reported cases related to anti-corruption.

Business Ethics Governance Area	Description	Implementation Measures
Anti-Corruption	NYPCB explicitly stipulates in its internal regulations that employees are prohibited from accepting entertainment, gifts, or any form of benefits offered by suppliers or business partners. Any acts of misconduct, including fraud, misappropriation of public funds, bribery, or receipt of commissions, will result in immediate termination of employment.	• NYPCB explicitly stipulates in its internal regulations that employees are prohibited from accepting entertainment, gifts, or any form of benefits offered by suppliers. Any acts of misconduct, including fraud, misappropriation of public funds, bribery, or receipt of commissions, will result in immediate termination of employment. • Employees in key positions, including sales, procurement, finished goods warehousing, site supervision, and budgeting, are subject to periodic job rotation to prevent inappropriate conduct and mitigate the risk of improper relationships with suppliers. • Any violation of Company regulations, once substantiated, will be subject to strict disciplinary action without exception. In addition, direct supervisors of the responsible personnel may also be held jointly accountable depending on the severity of the case, in order to reinforce compliance discipline and uphold organizational integrity.
Fraud Prevention	Employees in key positions, including sales, procurement, finished goods warehousing, site supervision, and budgeting, are subject to periodic job rotation to mitigate the risk of inappropriate conduct or improper relationships with suppliers and contractors.	
Strict Disciplinary Enforcement	Any violation of the Company's regulations, once substantiated, will be subject to strict disciplinary action without leniency. In addition, direct supervisors of the responsible personnel may also be held jointly accountable depending on the severity of the case, in order to reinforce compliance discipline and uphold organizational integrity.	

2025 Anti-Corruption Policy Communication and Training Results of NYPCB

Training participants		Communication Channels or Training	Results for 2025
Board of Directors		Educational Training for“ Preventing Insider Trading and Handling of Material Non-Public Information”	100% of all board members.
Employees	Management (Junior Executive, Associate Senior Management, Associate Management)	Educational Training for“ Preventing Insider Trading and Handling of Material Non-Public Information”	100% of all managements.
		Educational Training for“ Integrity in Business” (Including Anti-Corruption and Antitrust Laws)	100% of all managements.
	Staff (Supervisor、frontline staff、new employees)	Educational Training for“ Preventing Insider Trading and Handling of Material Non-Public Information”	100% of all staffs.
		Educational Training for“ Integrity in Business” (Including Anti-Corruption and Antitrust Laws)	100% of all staffs.

Note: The total number of board members is 8, the total number of management personnel is 293, and the number of grassroots employees is 5,590.

2025 Anti-Corruption Policy Communication and Training Results of Subsidiaries

Company	Training participants		Communication Channels or Training	Results for 2025
NYPCB (USA)	Board of Directors		Educational Training for“ Preventing Insider Trading and Handling of Material Non-Public Information” and “Integrity in Business”.	100% of all board members.
	Employees	Management (Junior Executive, Associate Senior Management, Associate Management)	Educational Training for “Integrity in Business”.	100% of all managements.
		Staff (Supervisor、frontline staff、new employees)	Educational Training for “Integrity in Business”.	100% of all staffs.
NYPCB (Hongkong)	Board of Directors		Educational Training for“ Preventing Insider Trading and Handling of Material Non-Public Information” and “Integrity in Business”.	100% of all board members.
NYPCB (KunShan)	Board of Directors		Educational Training for“ Preventing Insider Trading and Handling of Material Non-Public Information” and “Integrity in Business”.	100% of all board members.
	Employees	Management (Junior Executive, Associate Senior Management, Associate Management)	Educational Training for “Integrity in Business”.	100% of all managements.
		Staff (Supervisor、frontline staff、new employees)	Educational Training for “Integrity in Business”.	100% of all staffs.

Note 1: NYPCB Kunshan had a total of 6 board members, 141 management personnel, and 3,844 non-managerial employees. NYPCB Hong Kong and NYPCB USA each had 2 board members.

Grievance Mechanisms

The Company has established multiple grievance channels in accordance with the principles set forth in its Employee Grievance Handling Guidelines. The Company regularly reviews and monitors the improvement status of reported grievance cases.

When handling grievance cases, both the Company and designated investigators are required to conduct investigations and reporting in a fair and impartial manner. Retaliation against complainants is strictly prohibited, and all cases are handled under strict confidentiality throughout the process.

In 2025, the Company received a total of four employee grievance cases. The primary issues raised included disputes related to wage payment, which are currently under appeal, and interpersonal disputes between employees, which were not related to the Company' s operations.

Employee Grievance Procedure – Key Principles
1. The Company provides multiple reporting channels, including physical mailboxes, email addresses, and fax lines. These channels are clearly disclosed at prominent locations at the Company' s main entrances to ensure accessibility for whistleblowers.
2. Upon receipt of a whistleblowing case, designated personnel within the President' s Office are responsible for case review, filing, and subsequent investigation procedures.
3. Confidentiality principle: During and after the investigation process, all case handlers are strictly prohibited from disclosing case details to unauthorized parties. Supervisors involved in the approval process are also required to maintain strict confidentiality. All related documents are handled and archived as confidential information to ensure that whistleblowers are protected from any form of retaliation or improper treatment.
4. If an investigation confirms any violation of Company policies or regulations, disciplinary actions will be taken in accordance with the Company' s personnel management rules. Where necessary, the case may be reported to judicial or prosecutorial authorities.

2.1.4 Internal Control

Internal Control

NYPCB fully promote computerization across all operational processes. The six major management functions — human resources, finance, business, production, manufacture, and engineering — should be interconnected by computers to enable trench auditing layer by layer as well as abnormality management. NYPCB has also established a professional and independent internal audit operation structure, which is divided into three levels:

Internal Audit Framework	
Level 1	The internal audit office, which is subordinate to the Board of Directors, is responsible for executing the internal audit tasks.
Level 2	The corporate general management office conducts regular and professional independent audits.
Level 3	Each department of the company performs autonomous business inspections periodically.

Management of Insider Trading Prevention

To prevent the improper disclosure of material non-public information that may affect NYPCB's share price and to ensure compliance with relevant regulations by all employees, NYPCB has established the "Procedures for the Prevention of Insider Trading" in accordance with Article 8 of the Regulations Governing Establishment of Internal Control Systems by Public Companies. These procedures have been incorporated into the Company's internal control system to prevent insider trading.

Confidentiality of Daily Operations	Internal Reporting Procedures
NYPCB directors, managers, employees, and consultants are required to perform their duties with due care and loyalty in accordance with the principles of honesty and good faith. They are required to sign confidentiality agreements and are prohibited from disclosing material non-public information to any third party before such information is officially disclosed by NYPCB.	• If directors, managers, employees, or consultants become aware of any leakage of material non-public information, they must promptly report the matter to the internal audit department. • Upon receiving a report or identifying any leakage of material non-public information, the internal audit department shall coordinate with relevant departments to formulate corrective actions and maintain records of the investigation and resolution process.

Internal Audit Operations

The internal audit office is under the Board of Directors and hires full-time internal auditors. Internal auditors are required to attend relevant audit-related courses organized by professional training institutions every year to continuously enhance their professional capabilities. For more information about the organization and operations of the internal audit department at NYPCB, please refer to the " The Operation of Internal Auditing " section on the official website.

The Operation of Internal Auditing

Training Overview of NYPCB Internal Auditors in 2025

Number of Participants	Total Training Hours	Training Courses
4	48	1. Legal Fundamentals for Corporate Personnel and Introduction to Corporate Governance Disputes 2. Prevention of Excess Inventory and Lean Management Improvement Practices 3. Corporate Green Electricity Procurement Strategies and the Impact of Carbon Pricing on Financial Statements

Note 1: In the future, NYPCB will supervise training programs at NYPCB Kunshan in accordance with its internal control system and audit management mechanisms to continuously enhance auditors' professional capabilities and strengthen risk management effectiveness.

Internal Audit Performance of NYPCB Over the Past Three Years

	2023	2024	2025
Audit Plan Reporting Items	42	42	42
Routine Items	40	39	40
Proposed Recommendations	2	3	2
Actual Achievement Rate	100%	100%	100%

Internal Audit Performance of Subsidiaries in 2025

	NYPCB(USA)	NYPCB(Hongkong)	NYPCB(KunShan)
Audit Plan Reporting Items	-	-	40
Routine Items	-	-	40
Proposed Recommendations	-	-	0
Actual Achievement Rate	-	-	100%

Note 1: NYPCB USA currently employs only sales personnel, while NYPCB Hong Kong operates as a holding company without manufacturing facilities. Therefore, no internal audit activities were conducted. Internal audit practices will be gradually implemented at subsidiaries in accordance with NYPCB's policies and procedures.

2.1.5 Regulatory compliance

Guided by the core values of "Integrity, Trust, and Compliance," NYPCB has established a rigorous compliance management system. The Company has implemented Whistleblowing Procedures that provide channels for reporting illegal or inappropriate conduct. All employees, managers, and Board members are required to strictly comply with applicable laws and regulations in the performance of their duties. Through regular compliance training programs and seminars, NYPCB continuously strengthens employees' awareness and embeds a culture of compliance into daily operations.

NYPCB defines a major compliance incident as any case resulting in a penalty exceeding NT$1 million. Should such an incident occur, a dedicated task force would be established to investigate the matter and report to the President on corrective actions, follow-up measures, and improvement strategies. No such major incidents have occurred in recent years. Although there have been multiple cases involving violations of the Labor Standards Act, these were unrelated incidents and have all been properly addressed and corrected.

Regulatory Compliance Performance of NYPCB Over the Past Three Years

	2023		2024		2025	
	Number of Penalty Cases	Amount of Penalties	Number of Penalty Cases	Amount of Penalties	Number of Penalty Cases	Amount of Penalties
Governance	0	-	0	-	0	-
Environment	2	NTD 160,000	1	NTD 60,000	1	NTD 60,000
Social	3	NTD 90,000	1	NTD 20,000	1	NTD 50,000

Whistleblowing Procedures

Details of corrective actions, improvement measures, and follow-up activities related to compliance violations in 2025 are presented in the table below.

NYPCB Regulatory Compliance Performance in 2025					
	Number of Penalty Cases	Description of Incident	Number of Penalty Cases	Corrective Actions	Follow-up Measures
Governance	N/A				
Environment	1	An employee in the final inspection area sustained a finger injury on the right hand caused by equipment operation.	NTD 60,000	An L-shaped protective guard was installed beneath the tray platform openings of the automatic alignment machine in the final inspection area. The loading procedure was revised to require two-hand activation. In addition, relevant SOPs and procurement specifications were updated.	A comprehensive review of similar equipment was conducted, and all required improvements have been completed.
Social	1	Wages were not fully and directly paid to employees.	NTD 50,000	To encourage employees to pursue efficiency and quality, an efficiency bonus program has been established. If adjustments to bonus amounts are necessary, employees are informed in advance of the reasons and details to ensure transparency and maintain harmonious labor-management relations.	Full communication has been conducted with employees to ensure transparency between both parties.

Note 1: No regulatory violations occurred at subsidiaries in 2025.

For matters relating to regulatory compliance and organizational integrity, NYPCB is supported internally by professional legal counsel within the Formosa Plastics Group Administration Center and externally by legal advisors from Formosan Brothers Attorneys-at-Law and Lee and Li, Attorneys-at-Law. NYPCB's policies strictly prohibit the sale of prohibited or controversial products. The Company maintains an objective and neutral position on public policy matters and does not participate in political activities. When facing regulatory challenges, NYPCB proactively adopts corrective actions and improvement strategies to ensure ongoing compliance, sustainable development, and fulfillment of corporate social responsibility.

2.2 Risk Management

2.2.1 Risk management and response

NYPCB's risk management organizational structure and the scope of risk management, please refer to the official website under "Risk Management".

Risk Management

◆ The Risk Management Assessment Process



Identification and Evaluation

It is divided into three aspects according to the principle of materiality: environment, society and corporate governance in order to identify risks.



Control and Supervision

Formulate internal control procedures and measures regarding risk issues and continue to supervise.



Reporting and Disclosure

Report at least once a year to the Board of Directors regarding the status on risk management and disclose the relevant risk management policies on the official website.



Identification and Evaluation Control and Supervision and Improvement

Follow up and track the results on relevant risk issues and adjust when needed.

Scope of Risk Management

Dimension	Risk Items	Responsible Units	Management Performance in 2025
Environment	Climate Change	• Safety and Health Department	1. NYPCB invested NT$15.3 million in addressing climate-related risks and opportunities and achieving related metrics and targets, including the installation of self-owned solar photovoltaic systems and the achievement of SBTi-aligned carbon reduction targets. 2. NYPCB’ s subsidiaries invested NT$17.4 million in achieving related metrics and targets.
	Water Resources Management	• Utilities Department	1. A total of 21 water conservation projects were completed, reducing water consumption by 0.106 million liters per day and generating annual benefits of NT$0.986 million. 2. Wastewater recycling at NYPCB’ s Jinxing Plant and Shulin Plant reached 1,732 million liters per day, representing an increase of 7.44% compared with the previous year. 3. The Jinxing Plant introduced 2,119 million liters of reclaimed water annually, adding an additional source of water supply. 4. NYPCB’ s subsidiaries implemented 26 water conservation projects, reducing water consumption by 0.157 million liters per day and generating annual benefits of NT$0.974 million.
	Greenhouse Gas Emissions Management	• Safety and Health Department • Utilities Department • Production Plants	1. A total of 66 energy conservation projects were completed, reducing greenhouse gas emissions by 5,088.3 metric tons of CO ☒ e and generating annual benefits of NT$15.3 million. 2. NYPCB’ s subsidiaries completed a total of 53 energy conservation projects, reducing greenhouse gas emissions by 3,657.4 metric tons of CO ☒ e and generating annual benefits of NT$17.4 million.
	Energy Management	• Safety and Health Department • Utilities Department • Production Plants	1. A total of 66 energy conservation projects were completed, reducing electricity consumption by 14,812 kWh per day and generating annual benefits of NT$15.3 million. 2. NYPCB’ s subsidiaries completed a total of 53 energy conservation projects, reducing electricity consumption by 852.8 kWh per day and generating annual benefits of NT$17.4 million.

Dimension	Risk Items	Responsible Units	Management Performance in 2025
Environment	Air Pollutant Management	• Safety and Health Department Production Plants	1. NYPCB received no environmental penalties related to air pollution. 2. NYPCB' s subsidiaries received no environmental penalties related to air pollution.
	Waste Management	• Safety and Health Department • Production Plants	1. Non-recycled waste intensity was 0.034 metric tons per NT$1 million of output value, representing a decrease of 19.8% compared with the previous year. 2. NYPCB conducted verification of waste disposal and treatment methods at the Jinxing Plant and achieved zero waste to landfill through resource recovery pathways, including 6.08% of waste treated through incineration with energy recovery. 3. NYPCB' s Kunshan Plant conducted verification of its waste disposal and treatment methods and achieved zero waste to landfill through resource recovery pathways, including 9% of waste treated through incineration with energy recovery.
Social	Human Rights	• HR	One human rights-related grievance was received through the formal grievance mechanism and was appropriately addressed.
	Recruit & Development	• HR	1. NYPCB participated in two recruitment events. 2. In 2025, NYPCB hired a total of eight employees through industry-academia collaboration programs with Ming Chi University of Technology and Lunghwa University of Science and Technology. 3. NYPCB' s subsidiaries participated in eight campus recruitment events and hired a total of 20 employees in 2025.
	Occupational Health and Safety	• Occupational Safety and Health	1. Five corrective actions were identified, of which one has been completed and four remain under follow-up. 2. All six corrective actions identified by the subsidiaries have been completed.
	Community Engagement and Social Contribution	• Administration Section	1. Supported meal service applications for 363 elderly and disadvantaged community residents, with total funding of NT$257 thousand. 2. Sponsored local community activities with total contributions of approximately NT$552 thousand to foster positive community relations. 3. Organized 12 environmental volunteer street-cleaning events, with 281 volunteer participations. 4. Organized 27 charitable service activities to support disadvantaged groups, senior citizens, Ting Fang Center for the Intellectually Disabled, Shijian Chanxin Association, charitable organizations, and funeral assistance for disadvantaged families. A total of 5,016 participations were recorded, with charitable donations totaling NT$1.015 million. In addition, the riverside hiking and river conservation event at Luzhu Guangming Park attracted 2,467 participants (including employees and their family members). 5. Donated NT$101 thousand to support the Huashan Social Welfare Foundation Lunar New Year meal program for seniors living alone and contributed NT$132 thousand through five volunteer visits to care institutions, for total charitable donations of NT$233 thousand.
Governance	Strategic Operations	• Analysis Team	Weekly management meetings were held to review and evaluate the operational performance of NYPCB and its subsidiaries, assess various risk issues, and formulate corresponding strategies.
	Ethical Management	• Analysis Team	1. NYPCB regularly conducts training on the "Prevention of Insider Trading" and "Management of Material Non-public Information" for directors and employees of NYPCB and its subsidiaries. 2. NYPCB regularly reminds directors that they are prohibited from trading NYPCB shares during closed periods.
	Information Security	• Information • Security Team	1. NYPCB conducted training programs on "AEO Authorized Economic Operator Employee Security Awareness" and "Information Security Education and Training." 2. NYPCB conducted email social engineering simulation exercises. 3. NYPCB obtained ISO 27001 Information Security Management System (ISMS) certification. 4. The 2025 information asset inventory assessment indicated a low level of risk, with no impact on business operations. 5. Information security drills and exercises were conducted as scheduled. 6. NYPCB Kunshan invested in cybersecurity technologies and equipment to strengthen network security and ensure the appropriateness and effectiveness of information security operations.
	Legal Compliance	• Analysis Team	1. Periodically revised the Internal Control System and the Rules for Internal Audit Implementation. 2. Provided compliance training programs and maintained accessible whistleblowing channels. 3. Implemented departmental self-inspections and internal audit activities to prevent misconduct and reduce operational risks.
	Customer Relationship Management	• Sales Department	1. The customer satisfaction survey achieved an "A" rating, indicating that customer satisfaction met customer expectations. 2. The customer satisfaction survey covered both NYPCB and its subsidiaries. A unified evaluation standard and consolidated analysis were adopted to enhance overall representativeness and ensure consistency of the results.

2.2.2 Information Security

Based on established confidentiality classifications, the Company rigorously manages the safeguarding, access, authorization, distribution, retrieval, and destruction of information related to R&D, production, manufacturing, sales, technical cooperation, business negotiations, outsourcing, operations, and management. These measures ensure the protection of the rights and interests of our partners and customers and the fulfillment of our commitments to them.

Nan Ya PCB obtained ISO/IEC 27001:2022 Information Security Management System certification on March 3, 2025. Following certification, the Company continues to implement the PDCA (Plan-Do-Check-Act) management cycle. Regular meetings—including landscape analysis, monthly information security meetings, and management reviews—are held to report to top management on the results of information security initiatives, the continuous strengthening of the information security management framework, and the assessment and remediation of technical vulnerabilities. As of 2025, there have been no incidents involving the leakage of personal data, violations of privacy rights, or the unauthorized disclosure of customer information. For further details regarding Nanya PCB's information security management, please visit the "Information Security Management" section of our official website.

Information Security Management

Information Security Management Strategy

We keep up with the times and continue to improve the security of information technology. Under the three principles of confidentiality, integrity and availability, we strengthen and ensure the security of various information, systems and networks to build Reliable information environment

Information Security Management	Management Key	Specific Practices	Implementation Results in 2025
Confidentiality	Information System Software Access Control	The company has management measures to regulate information access management, including computer use rights and information protection procedures, and its scope of authority includes users Internet access, mail account, information.	• Information security operation publicity：5,916 people. • Import multi-factor authentication (MFA) mechanism for external VPN connections. • USB device authentication and authorization mechanism • Information system access follows the principle of least privilege.
Integrated	system backup drills	• Regularly every year execute backup drills for host and equipment abnormalities to ensure the integrity and feasibility of backup procedures demand processing. • If there is a need for temporary backup or restore of each application system, the applicant shall apply according to the procedure, and after approval by the supervisor of the demand.	Server backup switching time • Automatic switching: 5 minutes (within) • Manual switching: 10 minutes (within)
Availability	Entity and environmental safety	• The computer room is equipped with an uninterruptible power supply system, which is regularly inspected and tested by maintenance personnel or outsourced manufacturers according to the UPS maintenance cycle. • Computer room equipped with temperature and humidity measuring instruments, water leakage detection alarms, smoke detectors, fire extinguishers, fire alarms and fire alarm reception switchboards to ensure the safety of maintenance and operation of the computer room, to ensure proper system operation.	The data center is equipped with real-time monitoring of various measurement instruments, such as temperature, humidity, and fire detection. The equipment undergoes regular maintenance and inspection tests every year, and annual holiday breaks include uninterrupted power supply (UPS) switch exercises to ensure the system operates smoothly.

Information Security Management	Management Key	Specific Practices	Implementation Results in 2025
Availability	Anti-virus management and vulnerability detection	• All computers in the network are equipped with anti-virus software, and the centralized management center monitors the situation of computer poisoning and virus code updates. • Windows security updates are automatic updates, and the host sends Windows security update files uniformly to fix known loopholes. For machine manufacturers, when updating the program of the machine computer in the factory area, it is necessary to clean the installation program storage medium (USB or hard disk, etc.) before it is allowed to connect to the company network. • Regularly scan the host system every year, aim at patch management integration and vulnerability analysis, find out potential risks of the system, and reduce network threats and the probability of hosts.	• Graylog monitoring security alerts (real-time) • Deployment of antivirus software on 2,894 devices(Jingshin Plant:2,257 devices; Shulin Plant:637 devices) controlled by the antivirus management center in real-time. • Daily antivirus code updates for the antivirus software. • Monthly Windows security updates for host systems and customer computers. • Sharing of pre-warning alerts from external cybersecurity organizations such as TWCERT to enhance proactive defense. • Vulnerability scanning and patching of host systems every 6 months. • Social engineering exercises for email security twice of a year. • Conducting red team exercises to simulate cybersecurity attacks, identify system vulnerabilities, and improve security measures every year.
	Product data security risk	NYPCB products are not terminal products, and are designed and produced according to customer product design specifications, so there is no product data risk	

Addition of Major Events

On February 5, 2025, NAN YA PCB in Kunshan was hacked.	
Event Description	1. The FTP host, which was accessible from the public internet, fell victim to an external attack; a standard user account was compromised. After gaining the user's privileges, the attacker deployed the `Symantec.exe` tool to disable the host's security software. Subsequently, the attacker deployed and executed Mimikatz to escalate privileges to the administrator level, and deployed and executed Advanced PortScan to attempt a scan of the internal network. 2. The Symantec antivirus server detected an anomaly; maintenance personnel received an alert and initiated emergency response measures.
Remedial measures	✓ Contain the impact of the network disconnection ✓ Engage experts to restore the system ✓ Adjust firewall policies ✓ Update host and account passwords in accordance with security protocols ✓ Update antivirus signature databases and scan each device/computer for viruses before reconnecting to the network
Follow-up management mechanism	1. Improve the backup system. 2. Strengthen login password security for external-facing server systems (requiring a 12-character length and a combination of uppercase letters, lowercase letters, numbers, and special characters). 3. Enhance network attack detection capabilities. 4. Conduct regular security assessments on external-facing servers and websites. 5. Incorporate high-privilege domain accounts into the account management system.

2.3 Sustainable Supply Chain Management

2.3.1 Suppliers and Contractors

◆ NYPCB Supply Chain

Upstream

- Epoxy Resin
- Copper Foil
- Fiberglass/Fiberglass Cloth
- Phenolic Resin
- Polyimide Resin
- Production process and testing equipment

Middle reaches

- Copper Clad Laminate
- Rigid Board, Soft Board, IC Substrate manufacturing
- Substrate assembly processing and related manufacturing

Downstream

Electronic Products

Note 1: The distribution of upstream raw materials used in NYPCB products is approximately 30% copper foil, 10%–15% build-up film, and the remainder related chemicals and consumables.

Supplier Composition

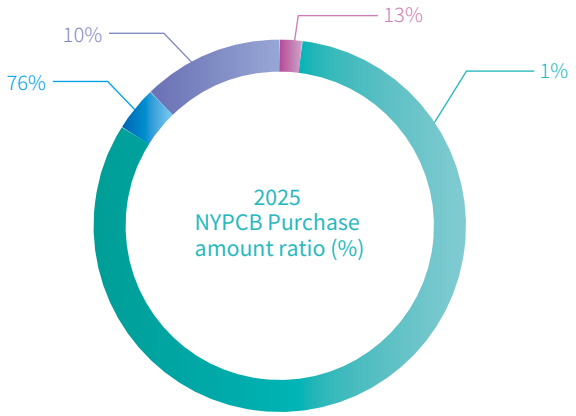
- 2025 NYPCB Supplier Profile

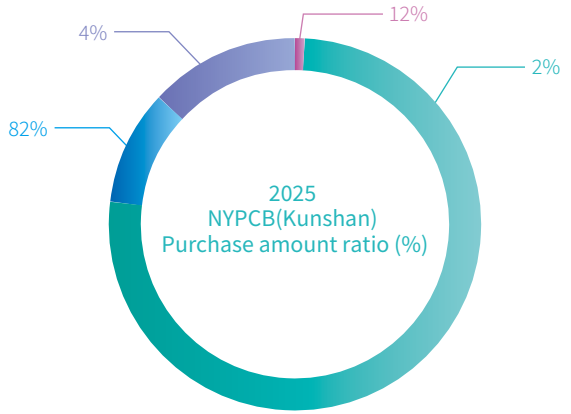
Category	Equipment	Suppliers Raw Material	Suppliers Plant Engineering	Suppliers Consumables and Components	Total
Number of Suppliers	396	59	88	558	1,101
Purchase amount ratio (%)	1%	76%	10%	13%	100%

- 2025 Supplier Profile (Subsidiaries)

Company	Category	Equipment	Suppliers Raw Material	Suppliers Plant Engineering	Suppliers Consumables and Components	Total
NYPCB (Kunshan)	Number of Suppliers	411	128	99	443	1,081
	Purchase amount ratio (%)	2%	82%	4%	12%	100%

Note 1: Since NYPCB (USA) has sales personnel only and NYPCB (Hong Kong) is a holding company without production sites, neither entity involves supplier procurement.





Equipment | Suppliers Raw Material | Suppliers Plant Engineering | Suppliers Consumables and Components

Local Procurement

NYPCB is actively implementing material procurement localization to minimize unnecessary carbon footprints. In 2025, local procurement accounted for over 66% of total supplier spending. Additionally, the Company has established a "Green Procurement Policy" to utilize eco-labeled products, reducing resource consumption, environmental pollution, and ecological impacts. Current green procurement primarily focuses on Type I Eco-labels (recycled products), Type III Eco-labels (green building materials), LED tubes, and panel lights. In 2025, procurement of government-certified green products totaled NT$10 million.

- Domestic vs. Overseas Procurement Over the Past 3 Years

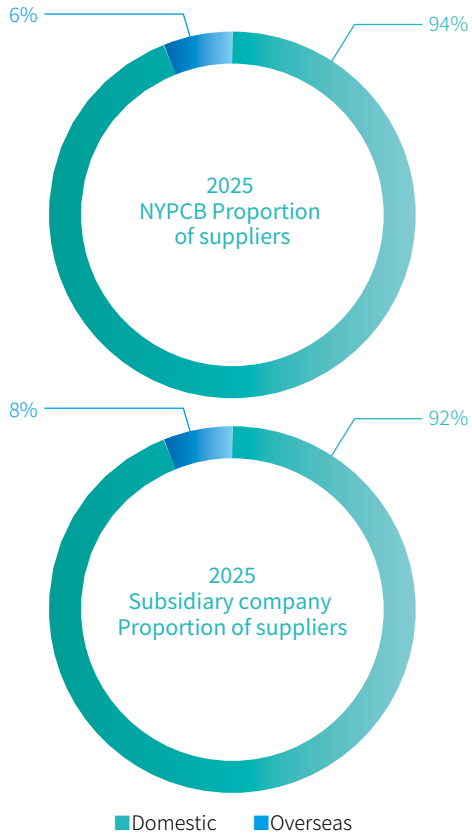
	2023		2024		2025	
Procurement Category	Domestic	Overseas	Domestic	Overseas	Domestic	Overseas
Supplier Share (%)	93%	7%	94%	6%	94%	6%
Spend Share (%)	52%	48%	60%	40%	66%	34%

Note 1: "Domestic procurement" refers to suppliers and corresponding purchase amounts within Taiwan, whereas "Overseas procurement" refers to those outside Taiwan.
Note 2: Major customers specify certain high-end products that still require the import of raw materials from abroad.
Note 3: Supplier Share (%) = (Number of Suppliers in Each Category / Total Number of Suppliers) × 100% Note 4: Spend Share (%) = (Procurement Amount in Each Category / Total Procurement Amount) × 100%
Note 4: Spend Share (%) = (Procurement Amount in Each Category / Total Procurement Amount) × 100%

- Sbsidiary Domestic vs. Overseas Procurement (2025)

	NYPCB(Kunshan)	
Procurement Category	Domestic	Overseas
Supplier Share (%)	92%	8%
Spend Share (%)	79%	21%

Note 1: Since NYPCB (USA) has sales personnel only and NYPCB (Hong Kong) is a holding company without production sites, neither entity involves supplier procurement.
Note 2: "Domestic procurement" refers to suppliers and corresponding procurement amounts located within the country or region of the respective subsidiary, whereas "Overseas procurement" refers to those outside that country or region.
Note 3: Major customers specify certain high-end products that still require the import of raw materials from abroad.
Note 4: Supplier Share (%) = (Number of Suppliers in Each Category / Total Number of Suppliers) × 100% Note 5: Spend Share (%) = (Procurement Amount in Each Category / Total Procurement Amount) × 100%
Note 5: Spend Share (%) = (Procurement Amount in Each Category / Total Procurement Amount) × 100%



To support forest conservation and promote natural carbon sinks, NYPCB advances paperless operations and implements sustainable procurement practices by prioritizing paper products certified by the Forest Stewardship Council (FSC) or the Programme for the Endorsement of Forest Certification (PEFC). This helps ensure that paper materials are sourced from legally and responsibly managed forests, reduces the association of procurement activities with deforestation, and contributes to preserving forest carbon sink functions and biodiversity. These efforts also align with the strategic direction of Taiwan' s "2050 Net-Zero Transition – Natural Carbon Sink Key Strategic Action Plan," which promotes sustainable forest management and the sustainable use of forest products. In 2025, NYPCB procured FSC- or PEFC-certified paper products equivalent to approximately 14 metric tons of virgin pulp sourced in accordance with sustainable forest management standards. By prioritizing internationally certified paper products, NYPCB reduces risks associated with unsustainable forest use and supports forest conservation and the development of natural carbon sinks through responsible corporate procurement.

2.3.2 Supplier and Contractor Management & Assessment

Procurement & Commitment
Online Inquiry
▼
Signing of CSR Commitment Statement & Questionnaire

Qualification & Selection
TQRDC+E Evaluation Metrics
▼
ISO Certification for Quality & Environmental Management Systems
▼
Onboarding into Approved Supplier List (ASL)

Grading & Auditing
Contractor Grading
▼
Annual On-Site Quality & RBA Audits

Improvement & Phasing Out
Corrective Action Guidance with Deadlines
▼
Suspension of RFQ Due to Quality Issues

Feedback Mechanism
Grievance Platform Intake
▼
Dedicated Response & Case Closure

Digital Procurement and Sustainability Commitment

NYPCB fully conducts its public tendering and procurement through the "Formosa Technologies E-Marketplace." To advance sustainable operations, the Company has integrated sustainability requirements into its evaluation standards since 2019. Suppliers are required to sign the "Supplier/Contractor Social Responsibility Commitment Statement" and complete the "Supplier/Contractor Social Responsibility Questionnaire." Currently, these requirements apply only to domestic suppliers; signing the relevant documents and completing the questionnaires remain voluntary for overseas suppliers. NYPCB discloses the “Formosa Plastics Group Supplier Sustainable Procurement Policy” to communicate its supplier management policies and related requirements to suppliers. Suppliers are required to comply with applicable environmental laws and regulations and implement measures related to pollution prevention, energy conservation and carbon reduction, environmental management, information and communication security or privacy protection, and human rights due diligence, while continuously improving their sustainability management performance.

Formosa Technologies E-Marketplace

- Overview of Domestic Supplier and Contractor Management Over the Past 3 Years

	2023	2024	2025
Number of Active Suppliers	737	1,056	1,011
SR Commitment Sign-off Rate (%)	89%	98%	98%
SR Questionnaire Completion Rate (%)	98%	98%	98%

Note 1: "Domestic procurement" refers to suppliers and corresponding purchase amounts within Taiwan, whereas "Overseas procurement" refers to those outside Taiwan.

- Overview of Domestic Supplier and Contractor Management for Subsidiaries (2025)

	NYPCB(Kunshan)
Number of Active Suppliers	571
SR Commitment Sign-off Rate (%)	100%
SR Questionnaire Completion Rate (%)	51%

Note 1: Since NYPCB (USA) has sales personnel only and NYPCB (Hong Kong) is a holding company without production sites, neither entity involves supplier procurement.
Note 2: "Domestic procurement" refers to suppliers and corresponding procurement amounts located within the country or region of the respective subsidiary, whereas "Overseas procurement" refers to those outside that country or region.

Supplier Evaluation and Audit

We adopt a "self-assessment followed by on-site audit" model, conducting periodic supplier evaluations with senior executives from our primary and critical suppliers. In addition to requiring new suppliers to obtain ISO 9001:2015 (Quality Management System) and ISO 14001:2015 (Environmental Management System) certifications, we perform comprehensive evaluations based on Technology (T), Quality (Q), Responsiveness (R), Delivery (D), Cost (C), and Environment (E) indicators to ensure compliance with RBA codes and relevant environmental laws. Only suppliers that successfully complete these assessments are admitted into the Formosa Plastics Group supplier network, with annual audits required thereafter. Consequently, 100% of new suppliers are screened using environmental and social criteria. If a supplier fails an audit, they are required to formulate a Corrective Action Plan (CAP), and we provide the necessary assistance to support their improvement.

Supplier Self-Assessment Items

Assessment Form	Assessment Items	
Supplier Safety and Environmental System Assessment Form	A. Health and Safety B. Environment C.	
Supplier HR System Assessment Form	A. Freedom to choose a job B. No child labour C. Working hours D. Wages and benefits E. Humane treatment	F. No discrimination G. Freedom of association H. Management system I. Ethical standards
Supplier Quality System Assessment Form	1. Quality system and management 2. Equipment maintenance 3. Training system 4. Non-conforming product control system 5. Production management system 6. Incoming inspection 7. Internal audit system 8. Process management system 9. Change management system 10. Packaging and shipping system	11. Document control system 12. Measuring instrument management system 13. Data integration and management system 14. Supplier management system VDA6.3 process audit assessment form
Supplier Green Product Audit Checklist	• Hazard-free management system • Internal audits and management reviews • Design and change management • Procurement and incoming material management • Corrective and preventive actions	• Warehouse and production management • Shipment control • Training • Document and record management

Supplier On-Site Audit Items

Assessment Form	Assessment Items	
Supplier Safety and Environmental System Assessment Form	A. Health and Safety B. Environment C. Management System	
Supplier HR System Assessment Form	A. Freedom to choose a job B. No child labour C. Working hours D. Wages and benefits E. Humane treatment	F. No discrimination G. Freedom of association H. Management system I. Ethical standards
Supplier Quality System Assessment Form	1. Quality system and management 2. Equipment maintenance 3. Training system 4. Non-conforming product control system 5. Production management system 6. Incoming inspection 7. Internal audit system 8. Process management system 9. Change management system 10. Packaging and shipping system	11. Document control system 12. Measuring instrument management system 13. Data integration and management system 14. Supplier management system VDA6.3 process audit assessment form

NYPCB conducts annual Quality Management System (QMS) audits through site visits to major suppliers in accordance with its annual plan. The annual target is to audit 16 suppliers, aiming for a completion rate of at least 80%. In 2025, the Company successfully audited 16 major suppliers, achieving a 100% completion rate relative to the annual plan. The audit results indicated zero high-risk suppliers and zero major non-conformities, and all other minor findings have been fully rectified.

For the subsidiaries, specifically NYPCB (Kunshan), audits were successfully completed for all 37 major suppliers in 2025, achieving a 100% audit completion rate. The assessments revealed zero high-risk suppliers and zero major non-conformities, and all other identified minor findings have been fully rectified.

- Overview of Major Supplier Audits Over the Past 3 Years

Year	2023	2024	2025
Total Audit Completion Rate(Note 1)	100%	100%	100%
High-Risk Supplier Audit Rate(Note 2)	NA	NA	NA

- 2025 Overview of Supplier Audit Performance for Subsidiaries

	NYPCB(Kunshan)
Total Audit Completion Rate(Note 1)	100%
High-Risk Supplier Audit Rate(Note 2)	NA

Note 1: Since NYPCB (USA) has sales personnel only and NYPCB (Hong Kong) is a holding company without production sites, neither entity involves supplier procurement.
Note 2: Total Audit Completion Rate = Number of audited suppliers / Number of major suppliers
Note 3: High-Risk Supplier Audit Rate = Number of audited suppliers / Number of high-risk suppliers. Since the number of high-risk suppliers among major suppliers was zero, the high-risk supplier audit rate is not applicable (N/A).

Contractor Grading Management

NYPCB has established a grading management system for contractors to strengthen safety management measures, control the quality of contracted work, and enhance the occupational safety standards of contractors to prevent work-related injuries to their employees. Various types of professional engineering contractors are classified into A, B, and C levels based on their contracting capabilities, technical achievements, and records.

The contractor

Submits an application

NYPCB

Review

- Written evaluation and review by Formosa Plastics Group's Contracting Center, with on-site evaluation if necessary.
- Contractors are added to the approved vendor list only after passing the evaluation and being documented.

The contractor's

Issues arising during the contractor's Construction process

Delivery (project) delays, poor quality, violations of safety and environmental regulations.

NYPCB

Evaluation

- Upon contractor confirmation, details are entered into the system, which automatically includes the contractor in the evaluation mechanism.
- Monthly system evaluations with scores ≤74 result in the contractor being suspended from further transactions.

Selection Criteria	Evaluation Items		Evaluation Grades
Vendor Construction Evaluation (Regulation No. E00009-2)	• Construction Quality Management y • Occupational Health and Safety Management • Weekly checking of construction materials management according to occupational health and safety checklists • Transport Vehicle Management	• Access Control Management • Overdue Improvement y Completion Delay: Construction progress delays resulting in less than 7 days of delay will not result in point deduction, 7-13 days of delay will deduct 3 points, 14-3	A-C (Three Grades)

Grading	Corresponding Measures
A Grade	>90 points, eligible for rewards
B Grade	General Management
C Grade	<74 points, subject to counseling

In 2024, all contractors completed the evaluation process in full compliance with the regulations, achieving a 100% completion rate. The results are shown in the table below. Overall, contractor performance was satisfactory, with no contractors rated as Grade B or C.

In 2025, NYPCB and its subsidiaries completed performance evaluations for 100% of contractors in accordance with applicable requirements. The evaluation results are summarized in the table below. Overall, contractor performance was satisfactory, with no contractors receiving Grade B or Grade C ratings.

For contractors engaged in engineering works, where deficiencies were identified during the evaluation process, NYPCB provided corrective guidance through toolbox meetings and work method reviews. Following re-evaluation, these contractors were confirmed to continue meeting the qualification requirements for contractor engagement.

• Contractor Performance Rating Distribution Over the Past Three Years

Grading	2023	2024	2025
A Grade	235	256	214
B Grade	0	0	0
C Grade	0	0	0

• Contractor Performance Evaluation Ratings of Subsidiaries in 2025

Grading	NYPCB Kunshan
A Grade	156
B Grade	0
C Grade	0

Note 1: NYPCB USA employs sales personnel only, and NYPCB Hong Kong is a holding company without manufacturing facilities. Therefore, neither entity has supplier procurement activities.

Communication, Grievance Mechanisms, and Dynamic Management

The Company's e-marketplace features a professional customer service center that provides suppliers with 24-hour comprehensive consultation services regarding online bidding platform operations and general inquiries. Furthermore, a feedback and grievance platform has been established within the e-marketplace system. Upon receiving a submission, dedicated personnel from the Group’ s General Administration will review and address the matter promptly.

For information regarding supplier safety management, please refer to Section 4.5, "Occupational Health and Safety," in this report.

Handling feedback
In 2025, handled 96 cases, mainly focused on questions about procurement content and issues with delivery and payment. a.Questions about the procurement case 41.3%; b.System issues 9.8%; c.Questions about suspension 1.9%; d.Amendments to the procurement case 3.3%; e.Complaints 0%; f.Delivery and payment issues 39.8%; g.Other issues 3.9%

2.3.3 Supply Chain Issues

Procurement of Critical Raw Materials

Sole or single-source suppliers of critical raw materials are required to establish and annually update their Business Continuity Plans (BCPs). The Company properly monitors and manages these emergency response plans, while mandating that suppliers conduct annual risk self-assessments.

Key Supplier Classification	Business Continuity Plan (BCP) Overview	Emergency Response Plan Overview	Annual Self-Risk Assessment Results
• Sole Source: Exclusive supplier in the world. • Single Source: Two or more suppliers with industry experience can provide the material, but only one supplier is certified for strategic considerations.	Business Continuity Plan (BCP) and Risk Assessment Operation: • Each year in the first quarter, the Materials team conducts regular updates of the annual Business continuity Plan(BCP) for the previous year's Sole/Single Source suppliers. • In the second quarter of each year, the supply chain risk assessment is completed.	Develop a comprehensive Business Continuity Management system that combines preventive and recovery control measures and procedures. This system aims to reduce operational disruptions caused by natural disasters, accidents, unforeseen events, or management deficiencies to an acceptable level and ensure the company's rapid recover y for sustainable development	In 2025, the Business Continuity Plan (BCP) was implemented, and the results were as follows: NYPCB: • Supplier Risk Self-Assessment: A total of 24 suppliers completed the self-assessment, resulting in 0 high-risk suppliers and 1 medium-risk supplier. • BCP Emergency Response Investigations: Conducted 7 times (including 5 natural disasters such as blizzards, typhoons, and earthquakes; 1 hacker attack; and 1 ransomware attack), with zero impact on supply chain material supplies. NYPCB Kunshan: • Supplier Risk Self-Assessment: A total of 21 suppliers completed the self-assessment, resulting in 0 high-risk suppliers and 0 medium-risk supplier. • BCP Emergency Response Investigations: Conducted 8 times (including 8 natural disasters), with zero impact on supply chain material supplies.

Conflict Minerals Management

Regarding conflict minerals management, NYPCB and its subsidiaries (including NYPCB Kunshan; hereinafter collectively referred to as "the Company") require all relevant suppliers to comply with and commit to a ban on metal mineral sources from conflict-affected regions. All relevant suppliers must disclose their smelter information before they can pass new material certifications and engage in transactions. For suppliers whose disclosed information is incomplete or sourced from non-compliant smelters, the Company will continuously demand improvements and reserves the right to seek alternative solutions.

Furthermore, the Company actively encourages smelters within its supply chain to participate in the Responsible Minerals Assurance Process (RMAP) to achieve compliant smelter status through third-party independent audits. In 2025, a total of 48 smelters within the Company's supply chain—comprising 21 smelters from NYPCB's parent company supply chain and 27 smelters from the subsidiary NYPCB Kunshan's supply chain—fully participated in the RMAP and obtained third-party certification, achieving a 100% RMAP-compliant smelter rate across the entire supply chain.

chapter

3 Environmental Friendly

3.1 Environmental Policy and Achievements 55

3.2 Climate Change Action 59

3.3 Water Resource Management 71

3.4 Air pollution control 75

3.5 Waste and chemical safety management 77



Vision

NYPCB continues to promote energy conservation, emission reduction, and a circular economy, integrating energy and resources across plants to improve energy usage efficiency. The goal is to be environmentally friendly while enhancing industrial competitiveness, achieving the net-zero carbon emission vision, and jointly creating a sustainable environmental vision.

Policy and Commitment

NYPCB has established an "Environmental Safety and Health Policy." The company sets annual environmental and safety and health management goals, which are submitted to the General Manager for approval to ensure alignment with business processes. Environmental and safety and health management plans are launched, with regular reviews of policy suitability and implementation effectiveness for the organization, enabling continuous improvement to achieve environmental sustainability.

Material Topics / Climate change mitigation and adaptation

Definition	Strategy	Risk Management	International frameworks and indicators
NYPCB Measures and Strategic Guidelines to mitigate and adapt climate change risks to reduce operational impacts include management measures for key greenhouse gas emission indicators during operations, as well as establishing internal carbon pricing, carbon storage, and carbon capture targets.	NYPCB Power Measures and Strategic Guidelines to Mitigate and Adapt to Reduce the Operational Impact of Climate Change Risks.	For key greenhouse gas emission indicators, management measures during operations are implemented, and carbon reduction targets such as the Ministry of Environment have been set for self-directed carbon reduction initiatives.	• GRI 201-2 Financial Impacts and Other Risks and Opportunities of Climate Change 2016 • GRI 305: Emissions 2016

Management Action	KPI	2025 Performance Tracking	Status	Short Target (2026)	Medium Target (2028)	Long Target (2030)
Approved by SBTi, the reduction targets are based on science-based reduction targets, with the year 2020 as the baseline	Greenhouse gas emissions decreased by 2% compared to the previous year	Greenhouse gas emissions were 353,118 metric tons CO_2e, a reduction of 0.0% compared to last year2%	Didn't meet the standard	Greenhouse gas emissions reduced by 3% annually		This is a 25% decrease compared to the target year
Increase the use of solar photovoltaics and reduce greenhouse gas emissions	Solar photovoltaic power will be launched in 2023, with a target power generation of 330,000 kWh	A total of 395,000 kWh of electricity was generated	Meeting the standard	The target power generation is 330,000 kWh per year		
Introducing green electricity usage to reduce greenhouse gas emissions	Plans include purchasing 18.42 million kWh of green electricity	A total of 13.09 million kWh of purchased green electricity was purchased	Didn't meet the standard	Continuously uses 18.42 million kWh of purchased green electricity annually		

Stakeholder Groups	Engagement Channels (Responding to Material Topics).	Engagement Outcomes
Client	• Responding irregularly to customers regarding the "Supplier Survey Form" requested by NYPCB • Periodically provide greenhouse gas emission management data and product carbon footprint issues at the factory's request upon customer request	Respond to 21 supplier survey forms for customers in 2025. Proactively conducting greenhouse gas inventory and air pollution monitoring to provide relevant data to customers
Government agencies	• Regularly communicates with the competent authority through official documents regarding management performance • Each year, it is registered on the Ministry of Environment's "Corporate Greenhouse Gas Emissions Information Platform" for public inquiry as required	All relevant official documents and registration matters for 2025 have been properly replied to, and four meetings were held with government agencies to discuss the issue of reporting greenhouse gas inventory data

Material Topics / Energy management

Definition	Strategy	Risk Management	International frameworks and indicators
The internal and external energy consumption status and demand of NYPCB Company are classified according to renewable and non-renewable energy sources.	CSP spares no effort in reducing energy costs and improving energy efficiency, with an internal energy management organization for management and operations. It holds regular monthly energy management meetings to implement daily operations and conduct internal audits on energy conservation	Continuously promote energy conservation and confirm progress monthly	GRI 302 Energy 2016

Management Action	KPI	2025 Performance Tracking	Status	Short Target (2026).	Medium Target (2028).	Long Target (2030)
Promote energy management measures and focus on energy-saving and improvement activities	The amount of electricity saved is a 2% reduction based on the previous year's electricity consumption	• The amount of electricity saved is a 1.01% decrease based on the previous year's electricity consumption • A total of 66 energy-saving projects were completed, reducing a total of 14,812 kWh of electricity per day and generating annual benefits of 15.3 million NTD	Didn't meet the standard	The amount of electricity saved is a 2% reduction based on the previous year's electricity consumption		

Stakeholder Groups	Engagement Channels (responding to Material Topics).	Engagement Outcomes
Client	• Responding irregularly to customers regarding the "Supplier Survey Form" requested by NYPCB • Periodically provide greenhouse gas emission management data and product carbon footprint issues at the factory's request upon customer request	Respond to 21 supplier survey forms for customers in 2025. Proactively implementing energy-saving improvements to provide relevant data to customers
Suppliers	• Conduct annual supplier surveys to ensure effective policy implementation and prompt feedback from suppliers • Annual supplier audits are conducted to ensure business operations comply with regulations and to communicate feedback on company policy promotion	• By 2025, the response rate to the 2025 supplier survey will reach 100%, with responses to energy-saving measures all complying with company regulations • By 2025, a total of 12 suppliers will be inspected, continuously demanding the promotion of energy-saving measures and providing recommendations

Material Topics / Water resource management

Definition	Strategy	Risk Management	International frameworks and indicators
NYPCB Company will explain the usage, recycling, and reuse of water resources, as well as information on affected water sources.	NYPCB Company will explain the usage, recycling, and reuse of water resources, as well as information on affected water sources	Setting targets for water resource reduction, water resource reuse, and monitoring discharge water quality	GRI 303 Water and Effluent 2018

Management Action	KPI	2025 Performance Tracking	Status	Short Target (2026)	Medium Target (2028)	Long Target (2030)
Water resource reduction targets	Water consumption per unit of output valueBased on the previous year, the rate decreases by 2% annually	Water consumption per unit output value was 0.11million liters/million NTD, an increase of 4.0 million NTD compared to last year46%	Didn't meet the standard	Water consumption per unit of output value is based on the previous year, decreasing by 2% annually		Continuously promote water-saving operations and participate in external evaluations to ensure excellence Energy-saving technologies and their effectiveness
Water resource reuse targets	The amount of effluent and wastewater recovered increased by 1% compared to the previous year	The amount of wastewater recycled from effluent was 1,732 million liters per day, an increase of 7.44% compared to last year	Meeting the standard	The amount of discharged wastewater recovered is based on the previous year, increasing by 1% annually		• Continuously carry out the recycling and reuse of effluent water • Continue using recycled water and increase the number of times each drop is used
Promote water resource management measures and focus on water-saving improvement activities	Water savings are reduced by 2% based on the previous year's water intake	• Water savings are reduced by 1.1% based on the previous year's water intake • A total of 21 water use reduction projects were completed, resulting in a daily reduction of 0106 million liters of water, with an annual benefit of 0.986 million NTD	Didn't meet the standard	Water savings are reduced by 2% based on the previous year's water intake		Continue to promote water-saving projects
Monitor effluent Water quality	• Zero environmental penalties • Daily sampling and testing of effluent are conducted, ensuring water quality meets standards	• Audit by the competent authority • comply with regulations • Daily sampling and testing of effluent are conducted, ensuring water quality meets standards	Meeting the standard	• Zero environmental penalties • Regularly inspect effluent to maintain water quality compliance with standards		• Zero environmental penalties • Continuously improve processes and equipment

Stakeholder Groups	Engagement Channels (Responding to Material Topics).	Engagement Outcomes
Suppliers	• Conduct annual supplier surveys to ensure effective policy implementation and prompt feedback from suppliers • Annual supplier audits are conducted to ensure business operations comply with regulations and to communicate feedback on company policy promotion	• By 2025, the response rate to supplier surveys will reach 100%, with responses to water resource management issues all complying with company regulations • By 2025, 12 suppliers will be inspected, and there will be no high-risk wastewater management projects
Nearby communities	At least once a year, the company website announces relevant information to inform the community	No complaints were received in 2025

Material Topics / Waste and chemical safety management

Definition	Strategy	Risk Management	International frameworks and indicators
NYPCB monitors the total amount of waste discharged during operations, including hazardous and non-hazardous waste, and strengthens usage control and discharge measures for chemicals that have significant impacts on the environment and human health.	NYPCB monitors the total amount of hazardous and non-hazardous waste discharged during operations, as well as the extent of environmental impact	Continue to promote the reduction of combustible waste and the advancement of resource utilization	GRI 306 Waste 2020

Management Action	KPI	2025 Performance Tracking	Status	Short Target (2026)	Medium Target (2028)	Long Target (2030)
Waste reduction management, reduction, and reuse targets	The amount of unrecycled waste generated per unit of output value is based on the previous year, decreasing by 1% annually	Unrecycled waste per unit output value was 0.034 metric tons per million NTD, down 19.8% from last year	Meeting the standard	The amount of unrecycled waste generated per unit of output value is based on the previous year, decreasing by 1% annually		• Continuously promote reduction of combustible waste and waste • Feasibility assessment for process and equipment waste reuse cases
Zero landfill waste Certification promotion	Obtain UL2799A Platinum certificate	Promoting certification for the Jinxing plant's waste removal and treatment methods in 2024, with 99% of the total volume meeting the zero-landfill reuse pathway (including 6% for energy recovery from incineration), and obtaining the platinum certificate by 2025	Meeting the standard	Maintain the Platinum certificate		Continue to promote waste reuse, avoiding incineration (without energy recovery) or landfill disposal
Waste management	Zero waste environmental fines	No waste fines in 2025	Meeting the standard	Maintain zero fines		
Waste disposal and contractor management tracking	Arrange annual waste code inspections and tracking as required by environmental regulations	Conducting a follow-up inspection of a statutory waste disposal contractor found no illegal acts	Meeting the standard	Regularly conduct follow-up inspections with waste treatment contractors		Conducting due diligence on contractors to ensure the qualifications and legality of business execution

Stakeholder Groups	Engagement Channels (Responding to Material Topics).	Engagement Outcomes
Suppliers	• Conduct annual supplier surveys to ensure effective policy implementation and prompt feedback from suppliers • Annual supplier audits are conducted to ensure business operations comply with regulations and to communicate feedback on company policy promotion	By 2025, 18 suppliers will be inspected, and there will be no high-risk waste management projects
Employees	• Through knowledge base platforms and training, we enhance employees' awareness of waste management and reduction, incorporating them into business operations • Internal announcements and communication meetings are issued irregularly, and monthly meetings are held to explain the implementation of waste reduction	In 2025, the knowledge base platform and bulletin board will offer three employee training sessions with 5,865 participants, and meetings will discuss the progress of waste reduction projects

3.1 Environmental Policy and Achievements

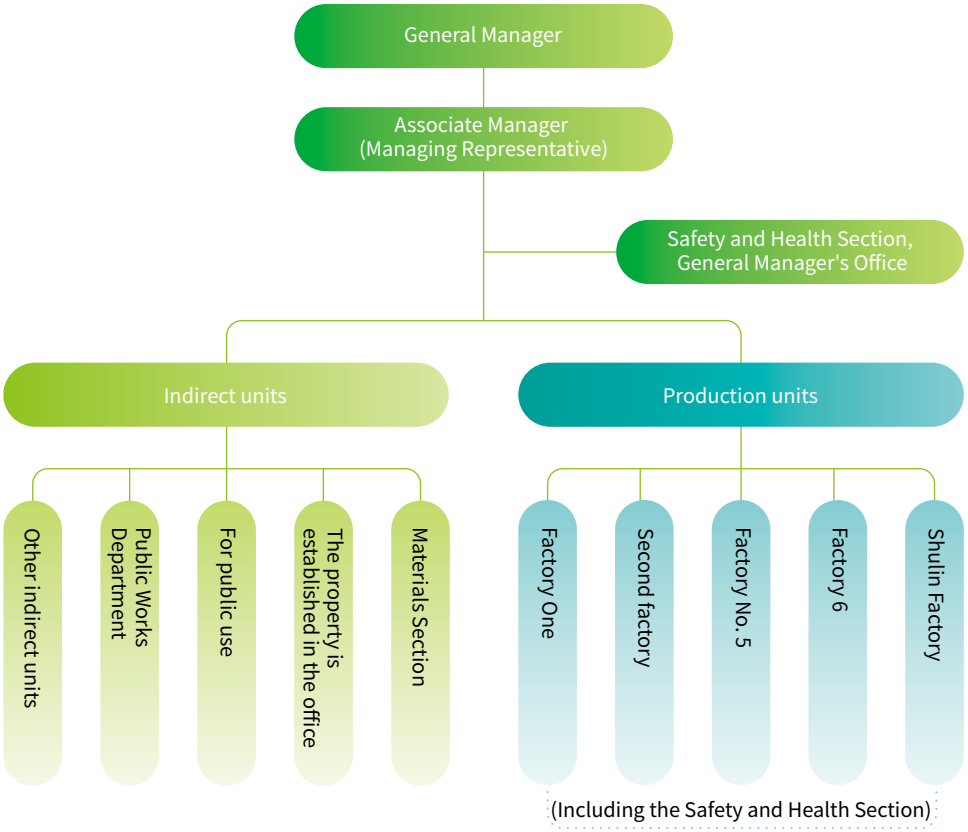
3.1.1 Environmental Protection Policy

Security and health management organizational structure and responsibilities

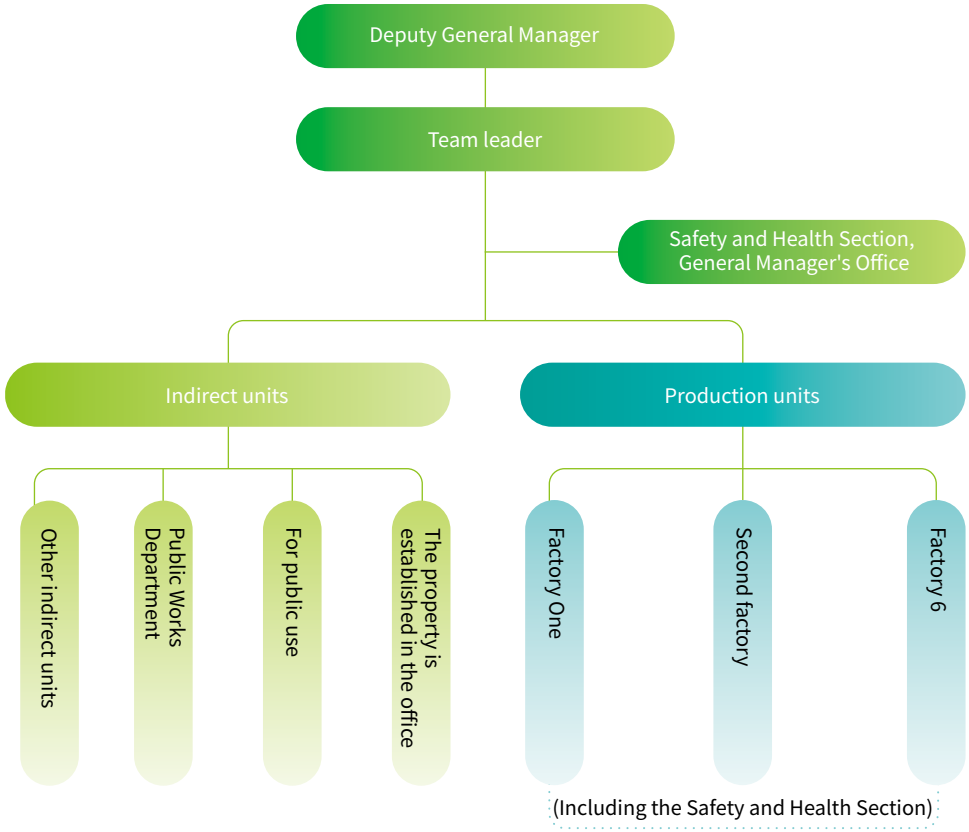
NTCO has internal Safety and Health Sections, directly under the General Manager's Office, serving as a first-level labor safety and health management unit, overseeing the integration and formulation of company policies and various standard implementation procedures, as well as executing external operations. Subsidiaries and each plant also have safety and health departments responsible for promoting safety, hygiene, and environmental protection within the plant.

Environmental

◆ NYPCB Security and Health Management Organization



◆ Subsidiary (NYPCB Kunshan Company).



NYPCB Security and Health Management Organization			
	Safety and Health Management Committee	Environmental Protection and Energy Conservation Committee	Occupational Safety and Health Committee
Organizational Purpose	1. Zero injuries and zero disasters 2. Zero fines	1. Zero abnormalities in the inspection by the competent authority 2. Energy saving, water conservation, and waste reduction	1. Established in accordance with the Occupational Safety and Health Act 2. Review safety, hygiene, and health-related operations
The highest authority	General Manager	General Manager	General Manager
Frequency of meetings	Once per month	Once per month	Once per quarter
2025 Management results	1. The competent authority has inspected the safety protection of mechanical equipment reels and clamps, with one item 2. One disabling official injury	1. Zero abnormalities in the inspection by the competent authority 2. Achievement rate of energy-saving targets: The Jinxing plant's energy-saving target achievement rate is 66%. Shulin Plant's energy-saving target achieves 10% 3. Water-saving target achievement rate: Jinxing Plant's water-saving target achieved 107%. Shulin Plant's water-saving target achievement rate is 41%.	In fiscal year 2025, a total of 18 improvement measures were proposed, with 12 completed and 6 under follow-up

Subsidiary Safety and Health Management Organization	
	NYPCB Kunshan Company Environmental Protection Council
Organizational Purpose	1. Zero abnormalities in the inspection by the competent authority 2. Wastewater and exhaust gas discharge meets standards
The highest authority	Deputy General Manager
Frequency of meetings	Once per month
2025 Management results	The competent authority found zero abnormalities, with no wastewater or exhaust gas discharged beyond standards

Note 1: The United States company of NYPCB is only for sales personnel, and the Hong Kong company is the holding company, noneProduction base

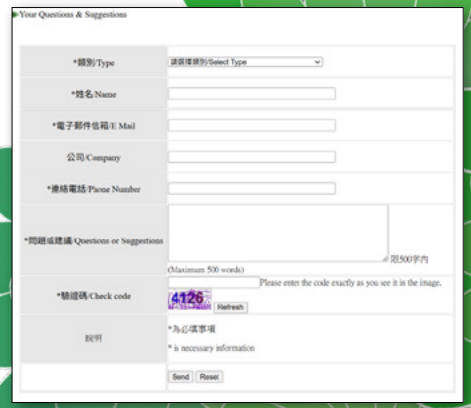
Management review procedures

NYPCB and its subsidiaries hold annual "Environmental and Safety and Health Management Review Meetings" to evaluate the previous year's implementation and review target achievement rates. Establish annual environmental and occupational health and safety management goals, target values, and environmental and occupational health management plans, with the Safety and Health Division supervising the thorough implementation of all relevant departments. For information about the Management System Verification Certificate, please refer to the official website's "Awards and Certifications."

Environmental Complaint Mechanism

The company has set up feedback mailboxes on both its global and internal websites, and has organized a PR team to handle external complaints. Statistics are compiled on complaints from NYPCB and its subsidiaries regarding no external or internal environmental issues in 2025.

Awards and certifications | Feedback mailboxes

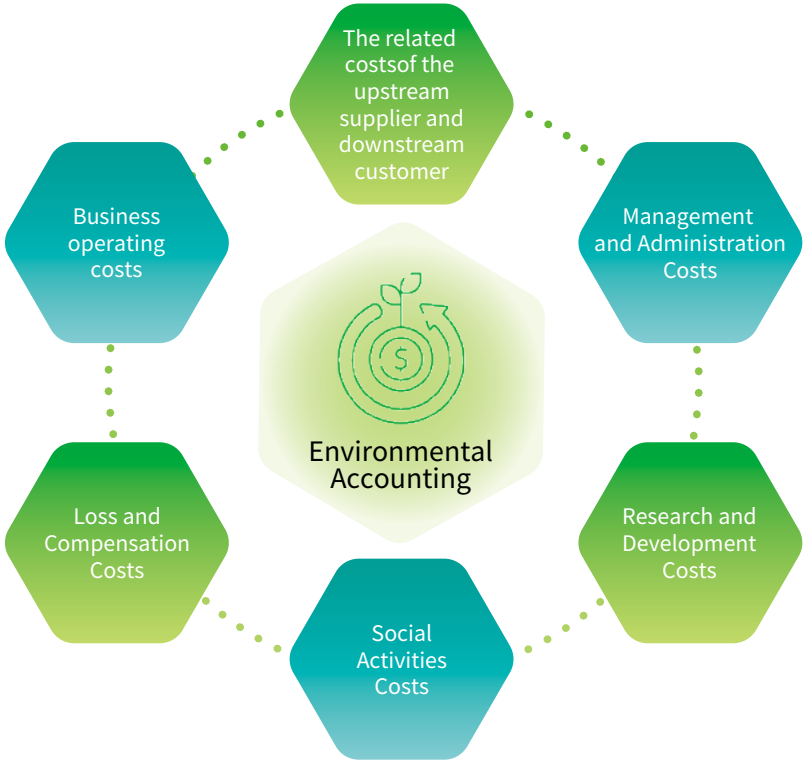


3.1.2 Environmental Accounting

The environmental accounting system identifies and quantifies the capital and expenditures a company has invested to mitigate, prevent, or eliminate environmental impacts caused by its operations by calculating environmental costs. NYPCB has implemented an environmental cost accounting system, dividing various environmental expenditures into six major categories (as shown in the figure below), and establishing independent accounting subjects for each category.

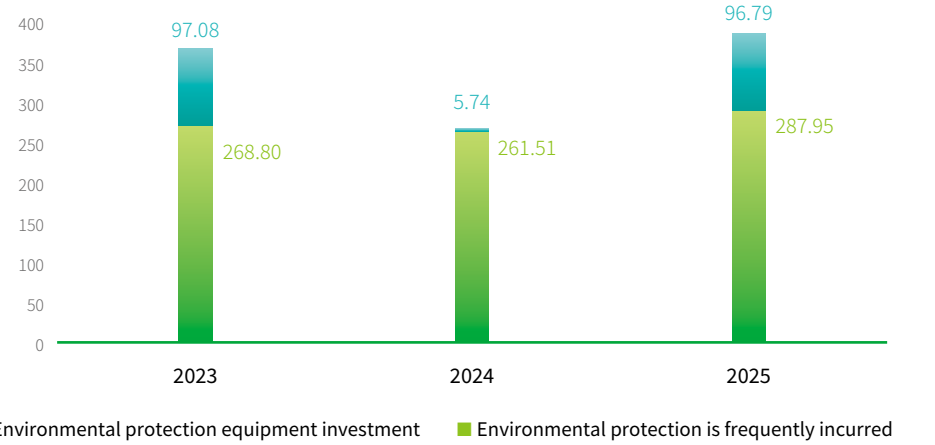
In 2025, the institute's environmental expenditure will be NT$3.8474 million, including NT$2.8795 million in regular environmental expenditure and NT$96.79 million in environmental equipment investment. In 2025, this is an increase of 117.49 million NTD compared to the previous year's 267.25 million NTD, mainly due to the completion of acceptance inspections for expansion of other environmental-related equipment such as the RO water recovery system.

◆ Classification of Environmental Protection Expenditures



◆ Environmental expenditure by NYPCB in the past three years

Unit: Million NTD



	2023	2024	2025
Environmental protection equipment investment	97.08	5.74	96.79
Environmental protection is frequently incurred	268.80	261.51	287.95
Total environmental protection expenditure	365.88	267.25	384.74

Note 1: Environmental equipment investment refers to investment in environment-related improvement equipment
Note 2: Recurring expenditures refer to expenses for activities that prevent, reduce, or eliminate pollution or public harm caused during production and consumption

3.1.3 Overall Environmental Outcomes for 2025

The 2025 summary of total investment (materials, energy, water resources) and total output (greenhouse gases, air pollutants, waste, wastewater) at NYPCB Plant's operating sites is as follows, which subsidiaries have not yet implemented.

Energy	Jinxing Plant	Shulin Plant	Total
LPG	360	0	360
Gasoline	44	0	44
Diesel	660	92	752
Renewable Energy	0	48,567	48,567
Electricity	1,254,921	521,528	1,776,449
Steam	268,973	145,123	414,096

Unit: Gigajoule (GJ)

Water Resources	Jinxing Plant	Shulin Plant	Total
Tap Water	1,280	1,313	2,563
Clean Water	164	0	164
Recycled Water	909	823	1,732
Reclaimed Water	1,944	0	1,944

Unit: Million Liters (ML)

Material	Jinxing Plant	Shulin Plant	Total
Substrate	14,343	7,683	22,025
Sulfuric Acid	10,374	2,610	12,984
Hydrochloric Acid (HCl)	3,021	658	3,679
Nitric Acid	1,375	324	1,698
Plastic Sheet (Substrate)	1,159	48	1,207
Copper Balls	1,966	0	1,966
Hydrogen Peroxide (H_2O_2)	1,546	0	1,546
Sodium Persulfate (Micro-etchant)	2,391	319	2,710
Copper Foil	4,575	796	5,370

Unit: Ton

Greenhouse Gases	Jinxing Plant	Shulin Plant	Total
Direct Emissions	5,464	1,856	5,992
Energy Indirect Emissions	347,654	75,321	425,684
Air Pollutants			
Volatile Organic Compounds (VOCs)	32,963	12,780	37,708
Particulate Matter (TSP - Total Suspended Particles)	28	18	27

Unit: Ton CO_2e / KG

Waste Water	Jinxing Plant	Shulin Plant	Total
Treated Water Volume	3,405	2,136	5,541
Discharged Water Volume	2,496	1,198	3,694

Unit: Million Liters (ML)

Waste	Jinxing Plant	Shulin Plant	Total
Total Waste	14,147	4,307	18,454
Recyclable Waste	13,469	3,900	17,369
Non-Recycled Waste	678	407	1,085

Unit: Ton

Note 1: Exhaust gases emit no nitrogen oxides or sulfur oxides
Note 2: Renewable energy includes solar photovoltaic power, purchased green electricity, etc

3.2 Climate Change Action

3.2.1 Climate Change Management Framework

To address the risks and opportunities brought by climate change, our company holds regular annual management review meetings to review and identify climate change risks and opportunities, referencing the International Sustainability Standards Board (ISSB) International Financial Reporting Sustainability Disclosure Standard S2 (IFRS S2) Climate-related financial information disclosure framework, enabling early response and prevention, thereby reducing the impact of climate change on the Company. The assessment scope does not include subsidiaries.

Project	Governance	Strategy	Risk Management	Indicators and targets
Management strategy	1. Our company has established a carbon emission reduction promotion organization to review and improve energy efficiency in each unit, holding monthly energy management meetings and follow-ups 2. Environmental policies, reduction targets, and implementation plan effectiveness shall be preliminarily reviewed by the assistant manager and approved by the general manager before implementation	1. The entire company continuously promotes the ISO 14001:2015 Environmental Management System and ISO 14064-1:2018: Greenhouse Gas Inventory Code, promoting various energy-saving activities 2. In line with the government's green procurement policy, procurement targets are required to have products with environmental protection and energy-saving labels, and procurement results are submitted annually to government units	1. Risk Topic Collection: When formulating risk scenarios, consider transitional risks and physical risks, and provide risk definitions and explanations for possible events 2. Identification of Major Risk Opportunities: Identify major risk opportunity issues based on the degree of financial impact, impact targets, and likelihood of risk issues 3. Scenario Analysis and Opportunity Assessment: Based on the most severe scenarios that physical risks may face, incorporate the analysis results into the strategic resilience assessment	Our company's Jinxing plant has passed the International Science Based Target (SBT) carbon reduction target, setting absolute greenhouse gas reduction targets. The base year is 2020, starting in 2021, and the target year is 2030, with an expected reduction of 25% over 10 years.
Action plan	Collect and assess climate change-related information, formulate response plans, conduct regular reviews and improvements, and implement energy-saving and emission reduction climate-related tasks	Promoting process optimization, improving utility equipment efficiency, replacing motors with energy-saving motors (IE3, IE4), saving energy in drying equipment, and inspecting compressed air usage to reduce waste	1. To meet future demand for low-pollution energy sources, develop automotive electronic products tailored to customer needs for electric vehicles 2. Automotive applications such as ADAS driver assistance systems and in-car audio-visual entertainment.	Green power usage plan: self-installed solar photovoltaic capacity of 347kW; By 2025, 13.09 million kWh of green electricity had been introduced, and from 2026, 18.42 million kWh was introduced annually
2025 Implementation status	Conducted 13 meetings, tracked the progress of energy management policy implementation, and made annual goals and policy resolutions	• A total of 66 energy-saving projects were completed, reducing 14,812 kWh (53.3 GJ) of electricity per day • A total of 21 water-saving projects were completed, reducing daily water consumption by 0.33 million liters	• Currently, substrates used in automotive products have no substantial carbon reduction benefits in the in-factory production process, but they do reduce carbon emissions in end products (electric vehicles). • Automotive products are expected to generate NT$594 million in revenue by 2025, with an average monthly revenue of NT$495 million	• The Shulin plant's solar photovoltaic system is expected to generate a total of 395,000 kWh by 2025 • By 2025, a total of 13.09 million kWh of green electricity will be purchased per year

3.2.2 Climate Change Management Strategies

In response to international trends, we analyze and assess the risks and opportunities brought by climate change in the table below, demonstrating appropriate responsibilities and strategies to allocate capital more effectively and achieve the vision of a low-carbon economic transformation.

Short-term strategy (within 3 years)

Improving energy use efficiency, promoting energy- and water-saving solutions, introducing AI smart applications, and implementing cleaner production processes to reduce energy and water demand.

Project	Management strategy	Management achievements in 2025
Promote energy-saving projects	Each year, environmental management goals and targets are set, and in line with the proposal incentive system, each unit is promoted to review and improve energy utilization efficiency. An internal energy management organization is established for management and operations, with regular monthly energy management meetings to implement daily operations and internal audits for energy conservation	A total of 66 energy-saving projects were completed, reducing 14,812 kWh (53.3 GJ) of electricity per day, with annual benefits of 15.5 million NTD
Promote water-saving projects		A total of 21 water-saving projects were completed, reducing daily water consumption by 0.33 million liters and generating an annual benefit of 98 million NTD

Medium- to Long-Term Strategy (3-10 years)

In response to global warming and reducing environmental impact, we are promoting the application of green products, developing solutions for the electric vehicle market, 5G, IoT... and other circuit board/substrate applications. Incorporating the promotion of environmental systems into supplier evaluations enables suppliers to recognize our company's commitment and goals for environmental protection, thereby building a green supply chain. Among these, greenhouse gas emission performance is also one of the considerations.

Project	Management strategy	Management achievements in 2025
Use green energy	Plan and survey suitable locations for installing solar power generation	The self-installed solar photovoltaic system was commissioned in August 2023 and is expected to supply 395,000 kWh of electricity by 2025
	Planning to purchase green electricity	By 2025, 13.09 million kWh of purchased green electricity will be introduced per year

3.2.3 Climate Change Risk Opportunity Management

Led by the Department of Health, Health, and Hygiene (EHS), it is responsible for convening relevant units to jointly collect risk and opportunity information every six months, considering transformation, physical risks, and opportunities, and providing explanations of possible events, including the degree of financial impact and duration (short/medium/long).), the affected individuals in the value chain, and the potential opportunities. The climate change risk opportunity assessment process for NYPCB Company has not changed significantly compared to the previous year, and the process has further deepened efforts in transition Risk Management to strengthen efforts to reduce greenhouse gas and carbon emissions.

◆ Risk and opportunity identification process

Plan & Do

Step 1 Background data collection

Collection period:
2025/1/1~2025/12/31
Participating Units:
Led by the Department of Health, Health and Hygiene (EHS), it is responsible for convening relevant units to jointly collect risk and opportunity information every six months

Step 2 Risk and operational assessment analysis

Scope of assessment:
BaoNYPCB is a key player in the value chain
Report boundaries:
At each plant in Taiwan, transformation risks and physical risks are considered, and risk explanations are provided regarding potential events

Step 3 Risk and operational impact analysis

Execution method:
Identify and assess related issues based on the severity of financial impact
Ranking of risk/opportunity impact levels:
Based on the severity of financial impact, duration (short/medium/long), affected targets in the value chain, and potential risks

Check & Action

Step 4 Control measures and target setting

When developing opportunity scenarios, consider resource efficiency, energy, products and services, market, and adaptability, and provide an opportunity description for possible events, including the degree of financial impact, duration (short/medium/long), affected individuals in the value chain, and potential opportunities

Step 5 View optimization

Supervisory agenda management:
After assessing climate change-related risks and opportunities, these and other environmental issues are monitored within the ISO 14001:2015 Environmental Management System. For potential major risk events, countermeasures are planned in advance to reduce potential losses caused by risks

Risk opportunity identification results

Facing aspect	The impact of risks and opportunities	Potential financial impact	Risk/ opportunity level	Stages of risk and opportunity impacting the value chain					and responded accordingly with strategies
				Upstream		Operations	Downstream		
				Research and improvement	Raw material procurement	Manufacturing and production	Product sales	After-sales service and consultation	
Physical risk	Changes in rainfall patterns and extreme variability in climate patterns	In recent years, global climate change has altered the usual rainfall timing, postponing Taiwan's plum rain season to after June and for a very short time. This has led to reduced rainfall during the dry season and water shortages, which may lead to water shortages during the dry season. If water is supplied from other abundant areas to cope with water shortages, production costs will inevitably increase	Low risk			✓			• Our company will supply water to the northern district of Taoyuan • The recycling center has signed a contract to use RO reclaimed water and will begin supplying water starting September 2024 • In 2025, a total of 1,983 tons of RO reclaimed water will be purchased, with a water fee of 408 million NTD per year
	Changes in rainfall patterns – flooding and inundation	If strong winds or typhoons are caused by abnormal weather, the plant area will have to temporarily take a break Shutdown of production lines to prevent process hazards; In case of heavy rainfall or flooding, This will cause the factory to halt operations due to flooding, and all of the above situations will affect operations Transportation may result in a loss of revenue. The National Disaster Prevention and Rescue Science and Technology Center was flooded Simulation diagram, based on a 24-hour accumulated rainfall of 650mm, indicates that our company needs to be aware of the flooding risk caused by heavy rainfall. After reviewing the drainage capacity and response procedures (typhoon response and emergency response procedures) at these two plants, they are fully capable of handling heavy rainfall scenarios, limiting the minimal impact of heavy rainfall on production	Low risk			✓			• Our company regularly monitors and manages energy consumption and water usage at each plant site every month, and formulates climate change countermeasure plans to mitigate the risks brought by climate change • The factory is equipped with flood control pumps and regularly inspects, maintains, and servicies them to reduce the likelihood of flooding caused by heavy rainfall • Risk is expected to have an impact 110,063 NTD/day
Transition risks	Carbon fee collection	Ministry of Environment Drafts Carbon Fee Collection Regulations (Announced on 2024.08.29) (1) Collection target: Direct and indirect electricity emissions reaching 25,000 tons. (2) Declaration and payment schedule: Based on the previous year's greenhouse gas emissions from 1/1~12/31, the carbon fee will be paid starting in 2026 based on emissions from 2025. (3) Calculation Method: 1. Emissions multiplied by the fee rate (estimated at 300 NTD/ton). 2. Preferential Rate A (50 NTD/metric ton):Industry-specific reduction rates. 3. Preferential rate B (100 NTD/metric ton):Technical benchmark designation reduction rate	Significant risks			✓			• Our company continuously implements energy-saving measures (process energy reduction, energy management, utility efficiency improvement) and uses renewable energy to reduce carbon emissions • By 2025, 111,598 thousand yuan had already been invested

Facing aspect	The impact of risks and opportunities	Potential financial impact	Risk/ opportunity level	Stages of risk and opportunity impacting the value chain					and responded accordingly with strategies
				Upstream		Operations	Downstream		
				Research and improvement	Raw material procurement	Manufacturing and production	Product sales	After-sales service and consultation	
Transition risks	Energy technology	In response to climate change, coal-producing countries have reduced or even stopped coal mining, leading to rising coal prices and potentially increasing energy costs for NPC utilities	Significant risks			✓			• Programs such as "process energy reduction, energy management, and utility equipment efficiency improvement" are monitored and managed monthly at each plant site to mitigate risks associated with energy costs • Continue to seek available space to install solar photovoltaic systems to reduce power purchase costs
	Customers demand green energy	Consumer electronics customers (one of the top ten customers) are required to fully implement green electricity by 2025. Failure to comply with customer requirements may result in loss of related revenue	Significant risks			✓			• To meet customer requirements, a plan to install renewable energy has been developed. By 2025, the Shulin plant will generate a total of 39.9 solar photovoltaic systems 50,000 degrees • By 2025, 13.09 million kWh of purchased green electricity per year will be introduced, costing 746 million NTD
	Climate change has caused negative feedback on the company's reputation	1. The company's climate change response will negatively impact its reputation, and financial institutions may raise borrowing interest rates and increase interest expenses as a result. 2. Currently, financial institutions with credit lines signed with our company have not established relevant review standards for greenhouse gas reduction. However, if the financial institution's requirements cannot be met in the future, borrowing costs may increase.	Low risk			✓			• Based on the company's 2025 consolidated financial statements with an interest-bearing liabilities of 0 NTD, assuming financing costs increase by 1 basis point (i.e., 0.01%), interest expenses increase by 0 NT dollars
	Supplier procurement resilience	Local production / local warehousing: Using Taiwan's local production and stockpiling to replace Japanese materials and reduce air freight costs	A major opportunity		✓				• Local production in Taiwan and Taiwan stockpiling. • 2025 internal purchase (Note 7B) request, total 998,796 SH (unit: pieces) (approximately 376,713KG). • Air freight costs were reduced by 6,027 thousand NTD

Note 1: 7B is the internal purchase code

Scenario analysis

Based on the risk-opportunity process, the company identifies significant risks and opportunity issues, further conducts scenario analysis, and incorporates the results into strategic resilience assessments.

Physical risk

Context	Explanation
TCCIP、NCDR (SSP1-2.6、SSP2-4.5、SSP3-7.0、SSP5-8.5)	Estimate the severity of flooding, drought, and heat disasters from 2041 to 2060

Note 1: The Shared Socioeconomic Pathway (SSP) incorporates socioeconomic development considerations and divides it into five scenarios (SSP1-SSP5) based on different assumptions, such as economic growth, degree of globalization, land use change, technological development, and educational opportunities. , and identify the corresponding adjustment and mitigation challenges

Factory locations	Context	Climate disasters				
		Acute flooding	Drought	High temperatures	Landslides	Slope disasters
Jinxing Factory	SSP1-2.6	High risk	Low risk	Low risk	No risk	Low risk
	SSP2-4.5	High risk	Low risk	Medium to low risk	No risk	Low risk
	SSP3-7.0	High risk	Low risk	Medium to low risk	No risk	Low risk
	SSP5-8.5	High risk	Low risk	Medium to low risk	No risk	Low risk
Shulin Factory	SSP1-2.6	Medium risk	Low risk	Low risk	No risk	Low risk
	SSP2-4.5	Medium risk	Low risk	Medium to low risk	No risk	Low risk
	SSP3-7.0	High risk	Low risk	Medium to low risk	No risk	Low risk
	SSP5-8.5	High risk	Low risk	Medium to low risk	No risk	Low risk

- 風險值級距

無資料 | No risk | Low | Medium to low | Medium | Medium to high | High

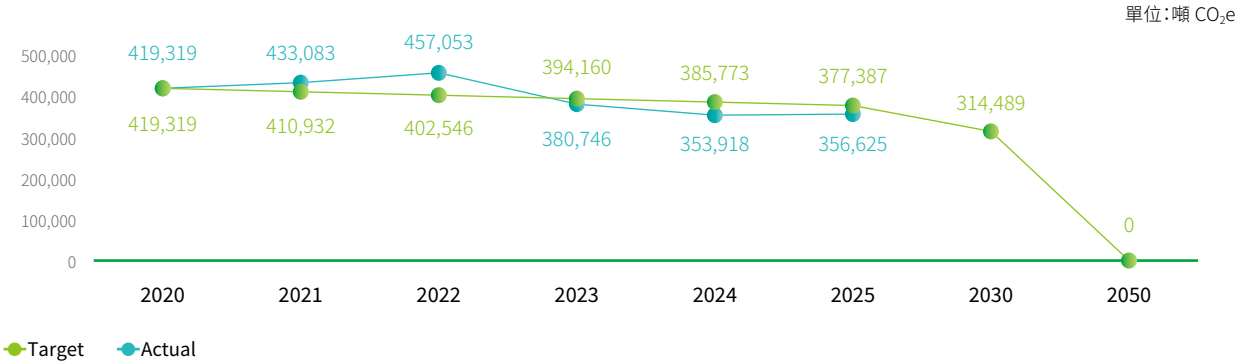
Note 1: Slope disasters are analyzed based on historical events

3.2.4 Climate Change Indicators and Targets

Science-based carbon reduction targets

In 2024, our Jinxing plant passed the SBTi audit and, based on the International Science Based Target (SBT), set a 2030 greenhouse gas reduction target to meet the requirement to limit warming by 2 ° C. Using 2020 as the base year, 2021 as the starting year, and 2030 as the target year, the goal is to achieve a total reduction of 25% in Scope 1 and 2 emissions within 10 years, while Scope 3 emissions will decrease by 12.3%.

Note 1: SBT reduction targets are not included in the Shulin plant and subsidiaries
Note 2: Green electricity adoption will be included starting in 2025, and certificates with integrated electricity and certification will be adopted



Short-, medium-, and long-term management goals

- NYPCB Company's 2025 Goals and Improvement Promotion Measures

Category	Project		2025 Target values	2025 Actual value	2025 Total actual values		Explanation of improvement promotion measures
Water conservation	Water consumption per unit of output value (million liters / million NTD).	Jinxing Factory	0.110	0.084	0.117	Didn't meet the standard	Continue to promote water-saving projects and review their achievements monthly
		Shulin Factory		0.033			
	Amount of discharged wastewater recycled (Million liters/year)	Jinxing Factory	1,628	922	1,732	Meeting the standard	Compared to last year, Shulin has increased production capacity by increasing water sources for recycling, continuously recycling discharged wastewater to reduce water consumption
		Shulin Factory		824			
Energy saving	Greenhouse gas emissions per unit of output value (metric tons CO_2e/million NTD).	Jinxing Factory	13.1	11.09	13.51	Didn't meet the standard	1. Continue to promote energy-saving projects and review their achievements monthly 2. Promote improvements through SBTi based on international science-based carbon reduction targets and review progress monthly 3. Introducing and using green electricity 4. Self-designed use of the sunPhotoelectric and expanded installationsIncrease solar photovoltaic power generation
		Shulin Factory		2.42			
Reduce the number of wastes	Amount of unrecycled waste generated per unit of output value (metric tons per million NTD).	Jinxing Factory	0.042	0.021	0.034	Meeting the standard	1. Continue to promote waste reduction operations 2. Continue UL2799 Zero waste landfilled Certification, promoting waste management Reuse
		Shulin Factory		0.013			

Note 1: Water Conservation - Principle for setting water consumption per unit output value (million liters/million NTD) target: Reduce usage by 2% annually based on the actual usage of the previous year
Note 2: Water-saving - Principle for setting the discharge wastewater recovery target (million liters/year): Based on the actual recovery rate of the previous year, increase by 1% annually
Note 3: Principle for setting energy-saving greenhouse gas emissions per unit of output (metric tons CO_2e/million NTD) target: Reduce emissions by 2% annually based on the actual emissions of the previous year
Note 4: Waste reduction - Principle for setting the target for unrecycled waste per unit of output value (metric tons/million NTD): Reduce by 1% annually based on the actual amount generated in the previous year

Explanation of water consumption per unit output value not meeting standards:

In 2025, revenue is expected to grow by 30% compared to the previous year, but water savings will decrease by 70%, resulting in failure to meet this target.

Explanation of meeting the effluent recovery standard:

The Shulin plant increased production capacity compared to last year, increasing the number of recycled water sources to meet the target.

Explanation of Energy-saving Unit Output Value Not Meeting Standards:

In 2025, revenue is expected to grow 30% compared to the previous year, but energy savings will decrease by 54%, resulting in failure to meet this target.

Explanation of Achieving Waste Reduction Unit Output Targets:

In 2025, revenue is expected to grow by 30% compared to the previous year, and ongoing waste reduction measures will be implemented to meet this target.

The goal for 2026

- Continuously promote water-saving, energy-saving, and waste reduction operations
- Set comparative consumption targets per unit output value for 2025 and 2026:
  Water usage decreased by 2%, electricity consumption decreased by 2%, unrecycled waste generation decreased by 1%, and greenhouse gas emissions decreased by 2%.
- Increase the recovery rate of discharged wastewater by 1% compared to 2025
- In 2026, the Carbon Disclosure (CDP) rating for "Climate Change" is A, and the "Water Security Questionnaire" is rated A, maintaining the "leadership level."
- Continuously introduce external reclaimed water for use

Short Target (goals within 1-3 years)

- Continuously promote water-saving, energy-saving, and waste reduction operations
- Annual water consumption reduced by 2%, electricity consumption by 2%, unrecycled waste generation by 1%, and carbon emissions by 3% annually from 2026~2030
- Increase the discharge wastewater recovery rate by 1% annually
- Carbon Disclosure (CDP) Climate Change and Water Security Questionnaire ratings maintain 'leadership level'
- Continuously introduce external reclaimed water for use

Medium- to Long-Term Goals (Goals of 3 years or more)

- Continuously promote water-saving, energy-saving, and waste reduction operations, participate in external evaluations, and improve energy-saving technologies and effectiveness
- Added an RO purification treatment system to increase wastewater recovery capacity
- Increase the proportion of external reclaimed water used
- Continue completing the CDP questionnaire to understand international climate change response trends
- The absolute target year for greenhouse gas reduction is 2030, with an expected reduction of 25% by 2030 compared to the baseline year 2020.
- The Anwei and Environmental Protection System continues to promote "digitalization" to facilitate timely monitoring and reduce abnormalities

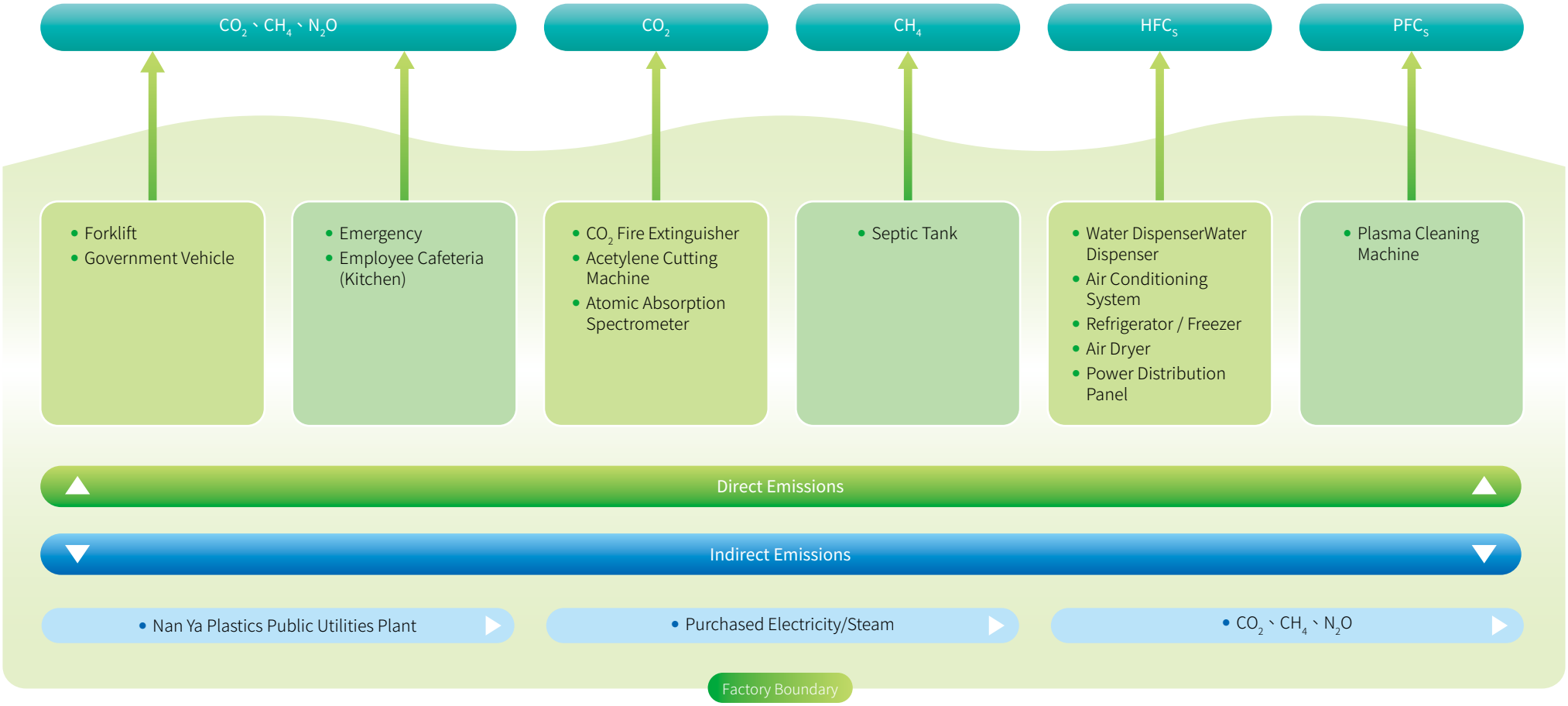
Note 1: Discharged wastewater recovery rate = [(recovered water volume) / (effluent volume + recovered volume) * 100%].
Note 2: Output value is calculated based on consolidated revenue figures

3.2.5 Greenhouse Gas and Energy Management

Greenhouse gas management

The sources of greenhouse gas (GHG) emissions from NYPCB and its subsidiaries mainly come from indirect energy emissions from electricity used at manufacturing plants. According to the ISO 14064-1:2018 Organizational Greenhouse Gas Inventory standard, quantitative inventory is conducted on total direct and indirect GHG emissions (Scope 1 and 2); Regarding Scope 3, we have also established on-site support systems for production, video conferencing, and business trip-sharing to reduce motor vehicle exhaust emissions from product transportation and employee commuting.

◆ Greenhouse Gas Inventory Scope Diagram



Total greenhouse gas emissions by NYPCB Company over the past three years

Unit: Tons of CO_2e; Tons of CO_2e per million NTD

		2023	2024	2025
Jinxing Factory	Scope 1 (A1)	1,611.51	4,140.85	5,463.84
	Scope 2 (B1)	378,822.84	349,777.24	347,654.30
Shulin Factory	Scope 1 (A2)	1,616.29	1,355.43	1,856.36
	Scope 2 (B2)	60,819.47	72,638.83	76,511.81
Emissions Subtotal (A+B)		442,870.11	427,912.35	431,486.31
Greenhouse gas emissions per unit of output value (metric tons CO_2e/million NTD).		10.48	13.25	10.74
Scope 3 (C)		432,548.72	328,657.51	Under questioning
Total emissions (A+B+C)		875,418.83	756,569.86	431,486.31

Note 1: The 2023-2024 greenhouse gas emission data has been verified by BSI and SGS (the verification authorities). The 2025 emissions data are self-assessed data, with verification expected to be completed in August 2026, and the data will be updated in the 2026 sustainability report
Note 2: Scope 1 covers direct greenhouse gas emissions and removal in Category 1, with inventory of gases including carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, nitrogen trifluoride; Indirect greenhouse gas emissions from Scope 2 imported energy in Category 2 are calculated using the control approach for organizational boundary boundary setting, then by emission factor method, and citing the global warming potential coefficient from the IPCC Fifth Assessment Report
Note 3: The Scope 2 coefficient for greenhouse gas emissions at Jinxing Plant is based on the electricity and vapor emission factors of Nanya Plastics Jinxing Public Plant; The greenhouse gas emission Scope 2 coefficient for Shulin Plant uses the latest carbon emission factor and vapor coefficient announced by the Energy Administration, and the Nanya Plastics Shulin Public Plant coefficient is used
Note 4: Scope 3 includes categories 3~6, covering transportation of indirect greenhouse gas emissions, organized use of products, organized production of products, and other items. Inventory includes employee commuting and business negotiations, outsourced waste disposal, vehicle transportation by engineering contractors...and more
Note 5: The Jinxing plant's base year is set in 2020, with a subtotal of Scope 1 and Scope 2 emissions of 419,319.07 metric tons ofCO_2e; Based on the Ministry of Environment-approved base year, the Shulin Plant's base year was adjusted to 2024, with the subtotal of Scope 1 and Scope 2 emissions at 427,912.35Metric tons of CO_2e
Note 6: Greenhouse gas emissions per unit of output value = Subtotal emissions (Scope 1 + Scope 2) / Company annual output value (calculated based on consolidated revenue figures).

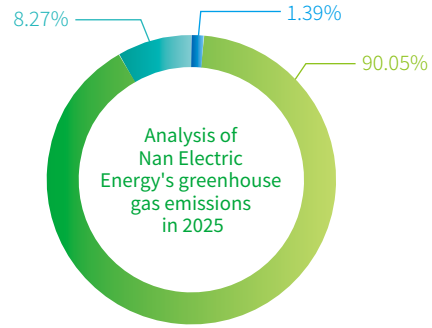
Total greenhouse gas emissions of subsidiaries in 2025

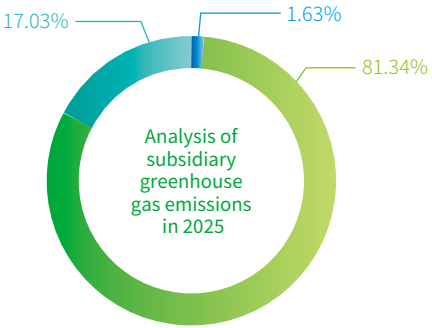
Unit: Tons of CO_2e; Tons of CO_2e per million NTD

	NYPCB USA Company	NYPCB Hong Kong Company	NYPCB Kunshan Company
Scope 1 (A)	-	0.006	9,765.05
Scope 2 (B)	0.58	17.001	261,473.48
Emissions Subtotal (A+B)	0.58	17.007	271,238.53
Greenhouse gas emissions per unit of output value (metric tons CO_2e/ million NTD).	-	-	6.75
Scope 3 (C)	-	-	Under questioning
Total emissions (A+B+C)	0.58	-	271,238.53

Note 1: Subsidiary data will begin to be investigated and disclosed starting in 2025. The greenhouse gas emission data from NYPCB Kunshan Company have been verified by CTI and jointly certified by Ernst & Young from the United States and Hong Kong companies.
Note 2: Scope 1 covers direct greenhouse gas emissions and removal in Category 1, with inventory of gases including carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, nitrogen trifluoride; Indirect greenhouse gas emissions from Scope 2 imported energy in Category 2 are calculated using the control approach for organizational boundary boundary setting, then by emission factor method, and citing the global warming potential coefficient from the IPCC Fifth Assessment Report
Note 3: The Scope 2 greenhouse gas emission factor is based on the coefficient announced by the Ministry of Environment of China.
Note 4: Scope 3 includes categories 3~6, covering transportation of indirect greenhouse gas emissions, organized use of products, organized production of products, and other items. Inventory includes employee commuting and business negotiations, outsourced waste disposal, vehicle transportation by engineering contractors...and more
Note 5: Greenhouse gas emissions per unit output value = Emission subtotal (Scope 1 + Scope 2) / Company annual output value (calculated based on consolidated revenue figures).

The main sources of greenhouse gas emissions from Nan Ya Electric and its subsidiaries are purchased electricity and steam. The Jinxing plant is purchased from the company's Nanya Plastics Industry Co., Ltd. Jinxing Public Plant, while the Shulin plant is purchased from Nanya Plastics Industry Co., Ltd. Shulin Public Plant and Taipower; The subsidiary, NYPCB Kunshan Company, mainly acquired from the thermal power plant of Nanya Electronic Materials (Kunshan) Co., Ltd. To effectively curb greenhouse gas emissions, the main focus can be on saving electricity. In 2025, total greenhouse gas emissions from NYPCB Resources Scope I and II will increase by 0.19% compared to 2024, mainly due to a 45.3% increase in capacity and a 7.56% increase in electricity consumption.





Scope 1 Direct Emissions
Scope 2 Electricity
Scope 2 Steam

Energy management

By 2025, the total energy consumption within the NYPCB Organization is expected to be 2,240,629.59 GJ, with an energy intensity of 55.7 GJ per million NTD. Non-renewable energy consumption mainly uses liquefied petroleum gas, diesel, and gasoline. NYPCB manufacturing process mainly focuses on producing printed circuit boards, with purchased electricity and steam as the company's main power sources, which are also the largest sources of greenhouse gas emissions. Compared to the overall increase in energy consumption in 2024, energy intensity is generally decreasing, mainly because revenue in 2025 is expected to grow by 19.6% compared to 2024.

The total energy consumption within the subsidiary organization is 1,880,021 GJ, with purchased electricity and steam as the main sources of the company's power.

- Energy usage statistics for the past three years at NYPCB Company

Unit: gigajoule

Category	Source of occurrence	Subcategory	2023	2024	2025
Consumption of non-renewable energy (Note 1)	Jinxing Factory	Liquefied petroleum gas	426.72	345.22	359.54
		Diesel	750.90	539.20	660.33
		Gasoline	54.43	47.09	43.99
	Shulin Factory	Diesel	229.31	143.50	92.68
Consumption of renewable energy (Note 2)	Shulin Factory	Photoelectric	771.55	1,394.48	48,567.19
Electricity, heating, cooling, and steam consumed during purchase (Note 3)	Jinxing Factory	Purchased electricity	1,278,537.08	1,167,983.40	1,254,920.83
		Purchased steam	260,557.48	263,961.97	268,973.21
	Shulin Factory	Purchased electricity	395,914.57	482,676.40	521,528.78
		Purchased steam	122,717.00	171,956.05	145,123.04
Total Energy Consumption within the Organization (Note 4)			2,059,959.04	2,089,047.31	2,240,229.59
Energy Intensity (Note 5)			48.75	64.71	55.7

Note 1: Fossil fuels are primarily used for emergency generators, forklifts, company vehicles, and other equipment at NYPCB's plants.
Note 2: NYPCB commissioned the first phase of its solar photovoltaic system in 2023.
Note 3: Electricity and steam used in the manufacturing processes at NYPCB's Jinxing Plant are purchased from the Jinxing Plant of Nan Ya Plastics Corporation. Electricity used in the manufacturing processes at NYPCB's Shulin Plant is purchased from Taiwan Power Company, while steam is purchased from the Shulin Plant of Nan Ya Plastics Corporation.
Note 4: Total energy consumption within the organization = non-renewable energy consumption + renewable energy consumption + purchased electricity, heating, cooling, and steam consumed + self-generated electricity, heating, cooling, and steam not consumed − electricity, heating, cooling, and steam sold. NYPCB has no self-generated electricity, heating, cooling, or steam that is not consumed, nor does it sell any electricity, heating, cooling, or steam.
Note 5: Energy intensity (GJ/NT$ million) = total energy consumption within the organization (GJ) / annual output value (NT$ million, calculated based on consolidated revenue).
Note 6: Energy conversion factors are based on the "Table of Heating Values of Energy Products" published by the Energy Administration, Ministry of Economic Affairs: liquefied petroleum gas (LPG): 5,958 kcal/liter; motor gasoline: 7,520 kcal/liter; diesel: 8,629 kcal/liter; electricity (consumption basis): 860 kcal/kWh; and steam: 674 kcal/kg.
Note 7: The data presented in the table above cover NYPCB's Jinxing Plant and Shulin Plant. The percentages of renewable energy use in 2023, 2024, and 2025 were 0.04%, 0.07%, and 2.15%, respectively.

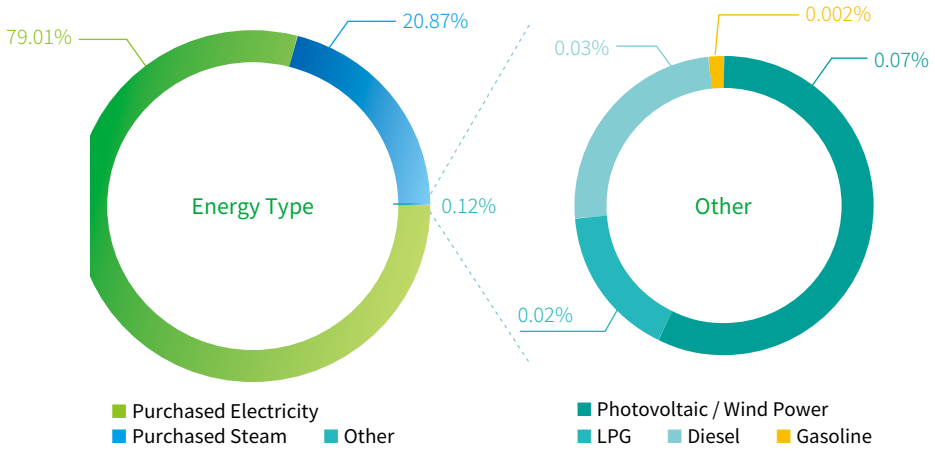
• Subsidiary energy usage statistics for 2025

Unit: gigajoule

Category	Subcategory	NYPCB USA Company	NYPCB Hong Kong Company	NYPCB Kunshan Company
Consumption of non-renewable energy (Note 1)	Liquefied petroleum gas	-	-	0
	Diesel	-	-	265.46
	Gasoline	-	-	0
	Others	-	-	0
Consumption of renewable energy (Note 2)	Photoelectric	-	-	0
	Wind power	-	-	0
Electricity, heating, cooling, and steam consumed during purchase (Note 3)	Purchased electricity	6.26	102	1,466,065.81
	Purchased steam	-	-	413,689.91
Total Energy Consumption within the Organization (Note 4)		6.26	102	1,880,021.18
Energy Intensity (Note 5)		0.00016	0.00254	46.8

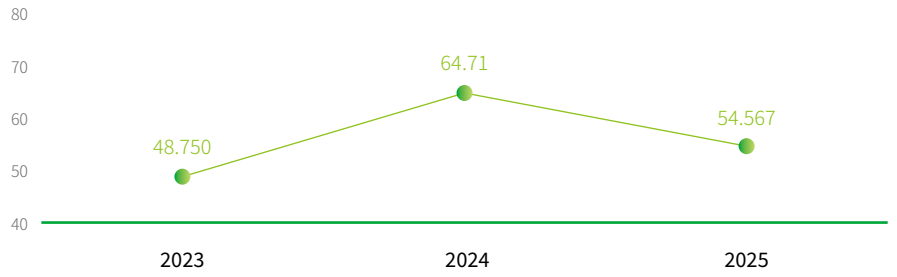
Note 1: Subsidiary data will begin to be investigated and disclosed starting in 2025. NYPCB America only serves as a sales representative; NYPCB Hong Kong Company is a holding company with no production base
Note 2: The fossil fuels used are mainly for emergency generators, forklifts, and government vehicles in plant areas. The coefficients used by NYPCB Kunshan Company refer to the National Standard of the People's Republic of China [General Rules for Comprehensive Energy Consumption Calculation - GB2589—2020]: Diesel: 10,200 kcal/kg, electricity 0.1229 kg standard coal/kWh, 1 kg standard coal = 29.3076 MWjoule, Vapor: 2.6702 megajoules per ton.
Note 3: Total energy consumption within the organization = consumption of non-renewable energy + consumption of renewable energy + purchased electricity, heating, cooling, and steam + self-produced but unconsumed electricity, heating, cooling, and steam - amount of electricity, heating, cooling, and steam sold; NYPCB does not have 'self-produced but unconsumed electricity, heating, cooling, and steam' and 'sold electricity, heating, cooling, and steam volume.'
Note 4: Energy Intensity (GJ / million dollars) = Total energy consumption within the organization (GJ) / Company annual output value (million dollars, calculated based on consolidated revenue).

◆ The proportion of total energy consumption within the organization by 2025



◆ Energy-intensive over the past three years

Unit: Kilojoules per million NTD



Energy management and energy conservation

Promoting energy-saving improvements

CSP spares no effort in reducing energy costs and improving energy efficiency, with an internal energy management organization for management and operations. It holds regular monthly energy management meetings to implement daily operations and conduct internal audits on energy conservation. By 2025, NYPCB will complete a total of 66 energy-saving projects, reducing 14,812 kWh (53.32 GJ) per day, saving 5.33 million kWh of electricity annually, reducing carbon emissions by 5,088.3 tons of CO_2e/year, and generating annual benefits of 15.3 million NTD.

- NYPCB Company's 2025 Energy Conservation and Improvement Project

Item number	Improvement methods	Greenhouse gas reduction (metric tons CO_2e/year)	Improved efficiency (Million NTD/year).
1	Replacement of utility equipment	2,092.7	6.1
2	Process technology upgrades	1,912.6	5.9
3	Replace motor pumps	786.2	2.5
4	Replacing lighting to save energy	296.8	0.9
Total		5,088.3	15.3

Note 1: The energy-saving benefit calculation references the "Taiwan Green Productivity Foundation Industrial Voluntary Greenhouse Gas Reduction Audit Guidelines"
Note 2: Emission factors: Based on the Jinxing Plant's Nanya Plastics Co., Ltd. Jinxing Public Plant inventory data (based on the Ministry of Economic Affairs Bureau of Energy Greenhouse Gas Inventory Tool version 4.1), the electricity emission factor is 0.9149 metric tons CO_2e/kilowatt-hour; for the Shulin Plant, the 2025 Taipower power factor is 0.474 metric tons CO_2e/kilowatt-hour
Note 3: All energy-saving projects at NYPCB are mainly focused on process efficiency and energy management optimization, primarily reducing greenhouse gas emissions under Scope 2. The previous year's electricity consumption is used as the basis for reduction calculation
Note 4: The reason for discrepancies between the sums and sums of each item in this table is due to rounding

- Subsidiary's 2025 Energy Efficiency Improvement Project (NYPCB Kunshan Company)

Item number	Improvement methods	Greenhouse gas reduction (metric tons CO_2e/year)	Improved efficiency (Million NTD/year).
1	Improved utility efficiency	2,071.4	9.8
2	Process technology upgrades	1,273.7	6.1
3	Equipment upgrades and replacements	205.9	1.0
4	Replacing lighting to save energy	106.5	0.5
Total		3,657.4	17.4

Note 1: NYPCB USA and NYPCB Hong Kong have no energy-saving improvement projects
Note 2: The electricity consumption of the previous year is the basis for reduction calculation

Use of renewable energy

In response to the global trend of renewable energy usage, NYPCB has planned to survey suitable locations for solar power generation and is considering purchasing green power sources such as wind and solar power. In June 2023, the Shulin plant completed the installation of solar power generation, with a total power generation expected to reach 39.2 million by 2025 50,000 kWh. The original plan was to expand the construction of the second phase of solar power. However, since the building originally planned to add rooftop solar power had already been in use for a long time, structural engineers' assessment found that the building's wind resistance was insufficient, so the second phase solar could not be further promoted, and the original installation plan was canceled.

Carbon fee response measures

In accordance with the Climate Change Response Act, NYPCB Plant's Jinxing Plant has submitted a voluntary reduction plan in 2025 (technical benchmark designation reduction rate of 100 NTD/ton CO_2), which will be reviewed and approved in 2026Approximately 65 million NTD was paid.

NYPCB Plant's Shulin No. 1 is a newly expanded plant. In accordance with the Climate Change Response Act, it has proposed a virtual target and a self-reduction plan (technical benchmark designation reduction rate of 100 NTD/ton CO_2), which will be reviewed and approved in 2026, with a fee of 14 million NTD.

3.3 Water Resource Management

3.3.1 Water use management

The main sources of water used by NYPCB and its subsidiaries are tap water and recycled water, with no groundwater used. The tap water source for the Jinxing plant comes from Shimen Reservoir, the Shulin plant from Feicui Reservoir, and the tap water source for NYPCB Company's Kunshan branch comes from the Wusong River. According to the World Resources Institute (). The World Resources Institute's global water risk mapping tool (Aqueduct Water Risk Atlas, AWRA) shows that there are no areas located at high or extremely high baseline water pressure.
By analyzing historical process water usage data as foundational data for improvement and optimization measures, NYPCB Company tracks and improves process efficiency and total volume. By 2025, NYPCB Company's water consumption will reach 1,006 million liters, a 7.8% increase over the previous year, mainly from effluentThe impact of reduced recovery rates; The subsidiary's water consumption is 975 million liters.

NYPCB Water Usage Statistics for the Past 3 Years

Unit: Million liters

Factory area	Category			2023	2024	2025
Jinxing Factory	Water Withdrawal (A1)	Third party	Surface water	142	54	164
			Tap water	2,878	2,377	1,280
			Reclaimed water	-	383	1,944
	Displacement (B1)			1,865	1,893	2,496
Shulin Factory	Measure the amount of water used (A2)	Third party	Surface water	-	-	-
			Tap water	1,363	811	1,313
			Reclaimed water	-	-	-
	Displacement (B2)			929	804	1,198
Total water intake (A1+A2)				4,383	3,625	4,701
Total Displacement (B1+B2)				2,794	2,697	3,694
Water Consumption (A-B)				1,589	928	1,006
Water consumption per unit output value (million liters / million NTD).				0.038	0.029	0.025
Water consumption per unit output value (million liters/million NTD).				0.104	0.112	0.117

Note 1: Other water sources for Nan Ya Jin Xing Plant are transferred from Nanya Jin Xing Plant; Shulin Plant does not use other water sources
Note 2: The water body for NYPCB Company's drainage is Nankan Creek at Jinxing Plant and Dahan Creek at Shulin Plant
Note 3: Water withdrawal = surface water + third party (tap water + reclaimed water); Water consumption = water intake - drainage
Note 4: Water consumption per unit of output value (million liters / million NTD) = Water consumption (million liters) / Company annual output value (million NTD, calculated based on consolidated revenue).
Note 5: Water consumption per unit output value (million liters / million NTD) = Total water intake (million liters) / Company annual output value (million NTD, calculated based on consolidated revenue).
Note 6: The reason for discrepancies between the sums and sums of each item in this table is due to rounding

Subsidiary 2025 Water Usage Statistics

Unit: Million liters

Category			NYPCB USA Company	NYPCB Hong Kong Company	NYPCB Kunshan Company
Measure the amount of water used	Surface water		-	-	0
	Others		-	-	0
	Third party	Tap water	-	-	2,679
		Reclaimed water	-	-	0
Displacement			-	-	1,704
Total water withdrawal (A).			-	-	2,679
Total displacement (B).			-	-	1,704
Water Consumption (A-B)			-	-	975
Water consumption per unit output value (million liters / million NTD).			-	-	0.02
Water consumption per unit output value (million liters/million NTD).			-	-	0.06

Note 1: NYPCB US company only has a sales office, and NYPCB Hong Kong company is a holding company, with no production activities
Note 2: The drainage of NYPCB Kunshan Company receives water from the Wusong River
Note 3: Water withdrawal = surface water + third party (tap water + reclaimed water); Water consumption = water intake - drainage
Note 4: Water consumption per unit of output value (million liters / million NTD) = Water consumption (million liters) / Company annual output value (million NTD, calculated based on consolidated revenue).
Note 5: Water consumption per unit output value (million liters / million NTD) = Total water intake (million liters) / Company annual output value (million NTD, calculated based on consolidated revenue).

3.3.2 Water resource management measures

To reduce water consumption, NYPCB and its subsidiaries continuously promote process water conservation and water recycling from the source, planning to reuse cleaning water on the production line to establish a water-saving lifestyle.

- NYPCB wastewater recycling system

System	Neutral water recovery system	Alkaline water recovery system	Repurification and recycling processing system
How it works	Transporting pH 7 wastewater to the production plant's washing tower and flushing water (including dormitories)	Transporting wastewater with pH 9~pH 10.5 to the washing tower at the production plant for use	1. Uses continuous treatment units such as coagulation flotation, sand filtration, microfiltration, and reverse osmosis to remove residual COD, SS, microorganisms, and dissolved ions from water 2. Reuse of cutting and cleaning water from the wastewater treatment unit
2025 Results and benefits	Neutral recycled water usage: 396 million liters/ year	Alkaline recycled water usage: 149 million liters/ year	1. Directly replenishes water used at each plant and the clean water pool at the pure water plant, reducing raw water usage 2. Water recovery from the Jinxing plant RO system: 379 million liters/year 3. Shulin plant RO system water recovery + process reuse: 780 million liters

- Subsidiary wastewater recycling system

System	NYPCB Kunshan Company
How it works	1. For low-concentration wastewater, use the TMF+RO process for recovery and treatment. 2. For biological system backflow, use the UF+RO process for recovery. Both systems produce water as raw water for pure water production
2025 Results and benefits	A total of 1,766 million liters of water were recycled per year

For possible short-, medium-, and long-term water shortage scenarios, develop countermeasures for insufficient water supply, rising water prices, and conflicts over water resources among stakeholders.

Cutting expenses	Open source
• Cleaning water reduction operations at the process source • Reducing domestic water usage	• Recycled and purified discharged wastewater for purification and repurification • Alkaline wastewater is recovered from acidic exhaust gas scrubbers for reuse • Cleaning operations for the neutral wastewater recovery process

- Statistics on the recycling of discharged wastewater from NYPCB over the past three years

Project	2023	2024	2025
Recycled water (million liters)	1,356	1,612	1,732
Recovery rate of discharged wastewater	32.4%	37.4%	26.9%

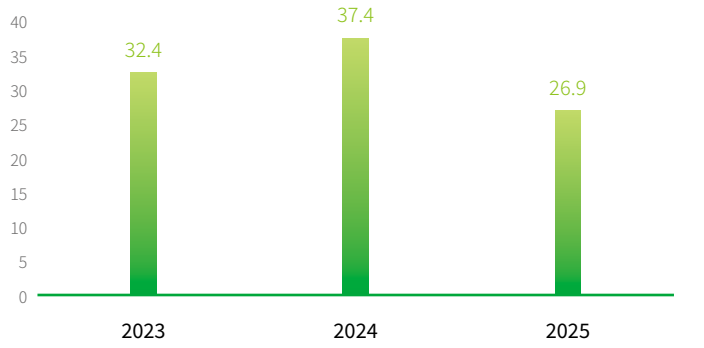
Note 1: Discharged wastewater recovery rate = [(1 - (recovered water volume) / (effluent amount + recovered amount)) * 100].

- Subsidiary's 2025 discharge wastewater recycling statistics

Project	NYPCB Kunshan Company
Recycled water (million liters)	1,732
Recovery rate of discharged wastewater	26.9%

Note 1: NYPCB USA and Hong Kong companies have no relevant measures.
Note 2: Discharged wastewater recovery rate = [(1 - (recovered water volume) / (effluent discharge + recovered amount)) * 100].

◆ Trends in Effluent Reclamation



- NYPCB Company's 2025 water recycling rate statistics

Project	Jinxing Factory	Shulin Factory
Water recovery rate	96.1%	96.7%

Note 1: Water Recovery Rate (%) = [(Total circulating water volume + Total recycled water - Cooling water circulation volume + Rainwater intake + Condensate water intake ÷ (Total water consumption - Cooling water circulation)] × 100%. Calculated according to the Water Use Plan Document Content and Format published by the Water Resources Agency, Ministry of Economic Affairs

- By 2025, NYPCB Company has completed water-saving improvement activities

Improvement methods	Water savings (million liters/day)	Improvement Benefits (Million NTD)
Reduced process water usage	0.063	0.586
Process conditions are optimized to save water	0.043	0.400
There are 21 water reduction projects in the process	0.106	0.986

- The subsidiary has completed water-saving improvement activities in 2025 (NYPCB Kunshan Company)

Improvement methods	Water savings (million liters/day)	Improvement Benefits (Million NTD)
There were 26 cases of process water usage reduction	0.157	0.974

Note 1: NYPCB USA and Hong Kong companies have no relevant measures.

3.3.3 Wastewater discharge

In the design philosophy of wastewater treatment facilities, the main considerations are the characteristics of various wastewaters and the stability and convenience of treatment operations and maintenance. The system is designed with comprehensive wastewater treatment processes and facilities, combined with rigorous pipeline engineering for source wastewater classification, to effectively treat wastewater and facilitate downstream recycling and purification.

◆ Wastewater Treatment Equipment



Biological Treatment



Coagulation and Sedimentation Treatment



Chemical Reaction Treatment

Wastewater generated by each process is strictly classified and managed at the process equipment or equipment level, then collected through diversion pipelines to various wastewater treatment systems. The company also conducts daily discharge water samples for testing to ensure the treated water quality is far below existing legal discharge standards. The 2025 inspection results are summarized in the table below, all meeting regulatory requirements.

- NYPCB Plant's 2025 discharge wastewater quality test results

Factory type	Testing items	Unit	Regulatory standards	Test results			Whether it meets the standards
				Minimum value	Average	Maximum value	
The wasteland of Jinxing is a wasteland	Hydrogen Ion Concentration Index (pH)	-	6~9	7	7.25	7.5	Agreed
	Chemical Oxygen Demand (COD)	mg/L	<120	16.6	35.15	53.7	Agreed
	Suspended solids (SS)	mg/L	<50	4.1	15.3	26.5	Agreed
	Copper ion (Cu)	mg/L	<1.5	0.26	0.36	0.46	Agreed
Jinxing wastewater treatment site	Hydrogen Ion Concentration Index (pH)	-	6~9	7.7	7.75	7.8	Agreed
	Chemical Oxygen Demand (COD)	mg/L	<120	5.3	13.4	21.5	Agreed
	Suspended solids (SS)	mg/L	<50	2.5	5.9	9.3	Agreed
	Copper ion (Cu)	mg/L	<1.5	0.27	0.42	0.57	Agreed
Shulin Wastewater Plant	Hydrogen Ion Concentration Index (pH)	-	6~9	6.8	7.25	7.7	Agreed
	Chemical Oxygen Demand (COD)	mg/L	<120	8.2	16.7	25.2	Agreed
	Suspended solids (SS)	mg/L	<50	2.5	6.55	10.6	Agreed
	Copper ion (Cu)	mg/L	<1.5	0.23	0.42	0.61	Agreed

Note 1: The regulatory standard is 'Effluent Standard Appendix 5—Effluent Water Quality Items and Limits for Basic Metal Industry, Metal Surface Treatment Industry, Electroplating Industry, and Printed Circuit Board Manufacturing Industry.'

- Subsidiary 2025 discharge wastewater quality test results

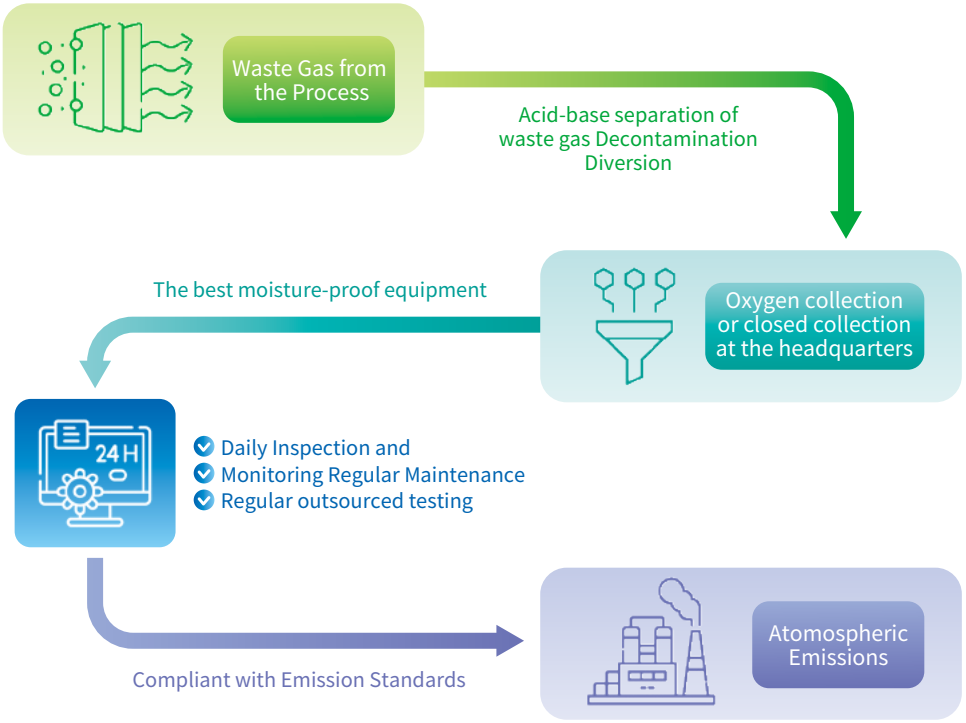
Factory type	Testing items	Unit	Regulatory standards	Test results			Whether it meets the standards
				Minimum value	Average	Maximum value	
NYPCB Kunshan Company	Hydrogen Ion Concentration Index (pH)	-	6~9	7.93	8.13	8.33	Agreed
	Chemical Oxygen Demand (COD)	mg/L	100	14.7	17.441	20.86	Agreed
	Suspended solids (SS)	mg/L	0.5	0.023	0.036	0.053	Agreed
	Copper ion (Cu)	mg/L	70	0	13.66	36	Agreed

Note 1: The discharge water from NYPCB Kunshan Company is implemented according to the 'Discharge Limits of Water Pollutants in the Electronics Industry GB39731-2020 Table 1.'

3.4 Air pollution control

The main sources of air pollution from NYPCB and its subsidiary (NYPCB Kunshan Company) are acids, bases, and volatile organic compounds (VOCs) used in the process, and have adopted the following control strategies:

Source reduction and diversion	Implement acid-alkali exhaust gas separation design at the pipeline source to ensure efficient downstream treatment.
Multi-purpose prevention equipment	Scrubbers, bag-type dust collectors, and activated carbon adsorption towers are installed according to exhaust gas characteristics; Additionally, a UV-C reactor tower and an automatic pH notification system have been added to enhance odor control and promptly correct system deviations.
Monitoring and compliance	By implementing equipment inspection and maintenance, it ensures emissions exceed legal standards. Historically, flue test results have been published on the Ministry of Environment's "Fixed Pollution Source Management Information Disclosure Platform."



Air pollution monitoring and management

- NYPCB Company's air pollution management status

Manage projects	Manage content	Management Effectiveness in 2025
Odor and VOC treatment	• Maintains the VOC removal efficiency of UV-C prevention equipment	• Regular self-inspection and maintenance maintain removal efficiency • VOC removal rate reaches 15%
Process exhaust gas collection	• Equipped with process exhaust gas collection and disposal equipment	• All exhaust gases have been properly collected • Emission standards are 100% compliant
Monitoring (inspection) operation management	• Conduct M09 emission pipeline inspection • Daily online monitoring of emissions	• M09 has completed testing of 13 discharge pipelines, meeting equipment standards • Annual monitoring values all met emission standards
Residents have responded to their feedback	• No residents reported this to our company in fiscal year 2025	• In 2025, the Environmental Protection Bureau conducted 15 factory inspections, all of which were normal • In coordination with the 2023 guidance team, eight measures were improved, all of which have been completed

- Subsidiary air pollution management status (NYPCB Kunshan Company)

Manage projects	Manage content	Management Effectiveness in 2025
Odor and VOC treatment	• Maintains VOC removal efficiency in zeolite concentration + CO and washing tower + activated carbon equipment	• Install ONLINE monitoring facilities and connect with the competent authority's platform to ensure no emissions exceed standards
Process exhaust gas collection	• Equipped with process exhaust gas collection and disposal equipment	• All exhaust gases have been properly collected and emitted to 100% compliance with emission limits

Air pollutant emission statistics

- Statistics of air pollutant emissions from NYPCB Station over the past 3 years

Unit: kilograms/year

Each item	2023			2024			2025		
	Factory area		In total	Factory area		In total	Factory area		In total
	Taoyuan Jinxing Factory	New Taipei Shulin Factory		Taoyuan Jinxing Factory	New Taipei Shulin Factory		Taoyuan Jinxing Factory	New Taipei Shulin Factory	
Nitrogen oxides (NOx)	-	-	-	-	-	-	-	-	-
Sulfur oxides (SOx)	-	-	-	-	-	-	-	-	-
Volatile Organic Compounds (VOCs)	28,661	9,073	37,452	30,197	6,815	37,708	32,963	12,708	45,672
particulate matter (PM)	27.74	7.83	31	17.45	5.55	27	28.07	18.40	46.47
Persistent Organic Pollutants (POP)	-	-	-	-	-	-			
Hazardous Air Pollutants (HAP)	49.90	0.37	2,083.37	9.12	0.23	841.23	16.8	0.35	17.11

Note 1: Shulin Plant obtained a fixed pollution source operation permit in February 2023 and began reporting and disclosing data in the first quarter of 2023
Note 2: No processes at each plant produce emissions of nitrogen oxides (NOx), sulfur oxides (SOx), ozone-depleting substances (ODS), or persistent organic pollutants (POP).
Note 3: The 2023-2024 VOC, PM, HAP values have been corrected due to misprints
Note 4: No emissions of nitrogen oxides (NOx), sulfur oxides (SOx), ozone layer depleting substances (ODS), or persistent organic pollutants (POP) are generated at each plant's processes

- Subsidiary 2025 Air Pollutant Emission Statistics Table

Unit: kilograms/year

Each item	NYPCB Kunshan Company
Nitrogen oxides (NOx)	0
Sulfur oxides (SOx)	0
Volatile Organic Compounds (VOCs)	4,470
particulate matter (PM)	3,830
Persistent Organic Pollutants (POP)	0
Hazardous Air Pollutants (HAP)	0

Note 1: Subsidiary data will begin to be investigated and disclosed starting in 2025. NYPCB America only serves as a sales representative; NYPCB Hong Kong Company is a holding company with no production base, so there is no relevant data

◆ Air Pollution Control Equipment









3.5 Waste and chemical safety management

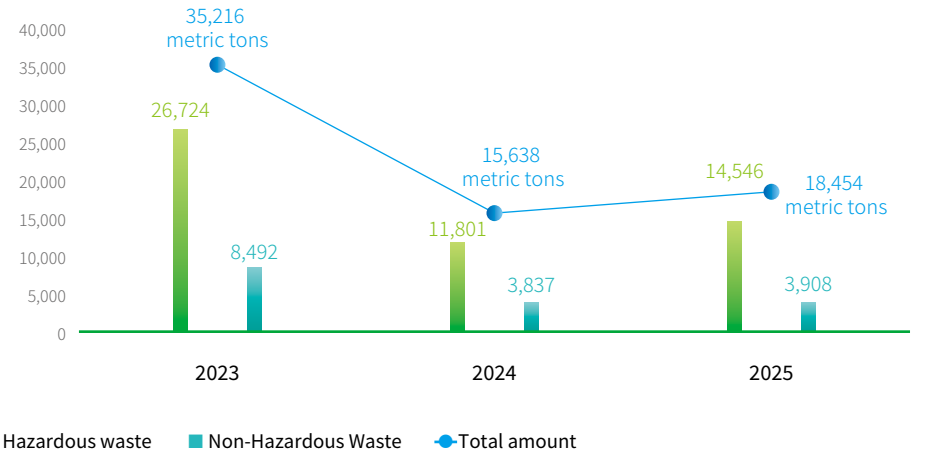
3.5.1 Waste management

NYPCB and its subsidiaries adhere to the principles of "waste reduction at the source, reuse, and classified reuse," strictly controlling the classification and storage of various types of waste to prevent risks of overflow or leakage.

By 2025, the total waste generated by Nanjing Power Company will reach 18,454 metric tons, a 15% increase over the previous year, mainly due to capacity expansion. The subsidiary's total waste volume is 16,827 metric tons. Going forward, we will continue to optimize processes and operations, move toward annual reduction targets, and fulfill our corporate commitment to resource recycling.

◆ Trend chart of total waste volume from NYPCB Company over the past 3 years

Unit: metric tons



• Composition of NYPCB Company's 2025 Waste Materials

Unit: Ton

Factory area	Category	Weight	Proportion
Jinxing Factory	Resource Waste	13,469	95.2%
	Incineration treatment	678	4.8%
	Buried	0	0%
	Subtotal	14,147	100%
Shulin Factory	Resource Waste	3,900	90.5%
	Incineration treatment	407	9.5%
	Buried	0	0%
	Subtotal	4,307	100%
In total		18,454	100%

• Subsidiary 2025 Waste Composition

Unit: Ton

Factory area	Category	Weight	Proportion
NYPCB Kunshan Company	Resource Waste	15,172	90.2%
	Incineration treatment	1,655	9.8%
	Buried	0	0%
	In total	16,827	100%

Note 1: Subsidiary data will begin to be investigated and disclosed starting in 2025. NYPCB America only serves as a sales representative; NYPCB Hong Kong Company is a holding company with no production base, so there is no relevant data

All industrial waste at NYPCB Plant's sites is handled by certified domestic collection and treatment companies for on-site disposal and sent to qualified waste treatment plants. By 2025, hazardous waste will account for 78.8%, while non-hazardous waste will account for about 21.2%. To ensure proper waste disposal, regular follow-up inspections will be conducted. In 2025, a total of 24 companies will be visited, all meeting regulatory requirements.

- Waste disposal operations at NYPCB in 2025

Unit: Ton

Factory area	Jinxing Factory				Shulin Factory				Total
Category	Recycling operations		Disposal operations		Recycling operations		Disposal operations		
Hazardous Waste	Reuse preparation	reuse	Incineration	Buried	Reuse preparation	reuse	Incineration	Buried	14,546
	0	10,808	327	0	0	3,048	363	0	
Non-Hazardous Waste	Reuse preparation	reuse	Incineration	Buried	Reuse preparation	reuse	Incineration	Buried	3,908
	0	2,660	351	0	0	852	45	0	

Note 1: Hazardous waste mainly includes copper waste liquid, copper-containing sludge, other corrosive and other hazardous industrial wastes

100% of industrial waste at the subsidiary's Kunshan plant is outsourced to qualified contractors for off-site removal and disposal.

- Subsidiary's waste disposal operations in 2025

Unit: metric ton

Factory area	NYPCB Kunshan Company				Total
Category	Recycling operations	Disposal operations	Recycling operations	Disposal operations	
Hazardous Waste	Reuse preparation	reuse	Incineration	Buried	13,670
	0	13,342	328	0	
Non-Hazardous Waste	Ready for reuse	Reuse	Incineration	Buried	5,139
	0	5,139	0	0	

Note 1: Subsidiary data will begin to be investigated and disclosed starting in 2025. NYPCB America only serves as a sales representative; NYPCB Hong Kong Company is a holding company with no production base, so there is no relevant data

Regarding resource recycling effectiveness, through continuous promotion of related waste reduction measures, the amount of unrecycled waste generated per unit output value at NYPCB Company (unrecycled: refers to the annual generation of waste generated by incineration and landfill disposal) is expected to meet the target by 2025. In the future, we will continue to implement various waste reduction and resource reuse measures to strive toward the goal of reducing waste generation.

◆ Waste Segregation and Collection

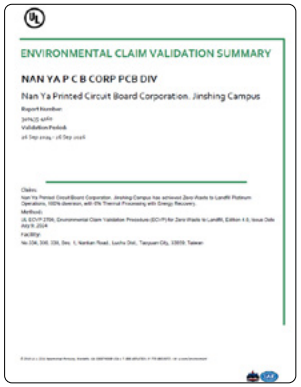




Zero Landfill Certification for Waste

In response to PAtek's green supply chain management, in 2025, the international certification body UL will be commissioned to conduct zero-landfill certification for the Jinxing plant, verifying that 100% of waste generated during operations does not end up in landfills but is entirely processed through recycling, reuse, composting, or energy conversion (such as incineration).

In response to certification, our company proactively proposes circular economy-related achievements, such as waste reduction at the source (replacing electroplated lines with stainless steel plates for reusable use), and comprehensively tracking the waste treatment process and final flow, achieving a conversion rate of 99.98%, and obtaining a platinum-level certificate. Going forward, the company will continue to promote the circular economy, focusing on outsourced waste treatment with reuse, and incineration supplemented by energy conversion, striving to fully embody the zero-landfill waste spirit.


ENVIRONMENTAL CLAIM VALIDATION SUMMARY

NAN YA P C B CORP PCB DIV

Nan Ya Printed Circuit Board Corporation. Jinshing Campus

3.5.2 Chemical safety

In terms of the management and use of toxic and concerned chemical substances, NYPCB and its subsidiaries mainly focus on Category III cyanides (potassium cyanide and sodium cyanide) and Category IV toxic chemicals. They manage and report at the stages of purchase, transportation, use, storage, and disposal in accordance with environmental regulations. In response, the Company has formulated the following management policies:

Purchase
- Toxic chemical operation permits and approval documents for upstream suppliers
- Obtained by 2025

Shipping
- Toxic Substances Transport Unit
- By 2025, upstream suppliers will issue shipping courier orders

Usage
- Registration and approval documents for toxic chemical substance operations at the operating site
- Obtained in 2025

Save
- Operation log sheets and storage room lock management
- Ongoing operation

Surrounding environmental impact assessment

If process wastewater in the cyanide operation area mixes with acidic substances, it produces HCN (Acute Toxic Chemicals), which affects workers. An independent exhaust system is installed in the operation area to ensure negative pressure and does not affect other areas. Additionally, exhaust gas treatment equipment is installed at the exhaust terminal as a secondary protective facility, serving as emergency equipment for handling HCN rapidly toxic substances in case of emergency.

Management measures within the factory area

When chemical raw materials are transported from outside the factory to the factory, each plant follows its occupational safety and health management mechanisms and process management processes. Each item and its management measures are established during the 'use' and 'storage' stages. All personnel must follow all standards and inspection procedures to carry out chemical usage operations, ensuring safety.

Our factories and subsidiaries have established the ISO 45001:2018 Occupational Health and Safety Management System, establishing a comprehensive hazard identification and risk assessment process (our factory specification 'Safety and Health Risk Management Operating Procedure/MASBP-160'). Based on the approach of 'Plan - Do, Check, and Action,' the company implements a spirit of continuous improvement to enable organizations to control safety risks. Eliminate risks associated with exposure to operational activities.

(1) Usage management

Professionals	Dedicated management personnel	• Toxic Chemical Operations Meet Baseline Operation Standards Zone Designated 'Toxic and Concerned Chemical Substance Specialists' • Our company has two staff members for management
	Professional emergency responders	• Use and storage of toxic and hazardous chemical substances in the production area • Our company has established 8 trained "Professional Response Personnel" according to risk levels
Location signage	Indication of the operating location	The operating site must display the following items on the bulletin board summary: • Hazard schema • Name • Hazardous components • Warning words • Hazard warning messages • Hazard prevention measures, warnings, or supplementary information
	Chemical entry and exit location markings	If the laboratory is below the graded operating volume threshold, mark the actual operating substance at each entry and exit point according to the actual operating substance, labeling it as 'Toxic Chemical Substance Operating Site,' 'Concerned Chemical Substance Operating Area,' or 'Toxic and Concerned Chemical Activity Area.'
	Chemical pipeline labeling	Pipelines should be marked prominently with the flow direction, Chinese name, and English name or abbreviation of the toxic chemical substance, and may be replaced with a tag if necessary

Declaration management	Security tables	• The Safety Data Sheet adopts the statutory 16 items, and manufacturers and importers must update it at least once every three years • The emergency contact number should be available for contact and consultation at any time and placed in an easily accessible location within the operating premises
	Operational records should be reported regularly	Operators of toxic chemical substances must complete the operational records for the previous month before the 10th of each month
Emergency response	Detection and alarm systems and emergency response tools/ equipment	• Toxic substances handling sites shall review the installation and operation plans of emergency equipment and detection and alarm devices every two years, and submit installation plans to the local competent authority • Emergency equipment, detection and alarm devices must be kept in normal function, and inspection, maintenance, and servicing should be conducted monthly. Disposable materials and equipment should be kept in double the quantity of the personal protective equipment • A leak alarm device called a liquid level sensor is installed under the machine. When the tank liquid leaks into the overflow prevention tray and continues to touch the liquid level gauge, the warning light and buzzer will activate within 10 seconds until the abnormality is resolved before stopping the alarm function

(2) Storage management

Labeling regulations	1. The packaging and containers of toxic chemicals must be labeled according to the following regulations: • For volumes greater than 100ml, indicate the hazard diagram name, hazard ingredient warning statement, name, address, and phone number of the manufacturer, importer, or supplier • For volumes under 100ml, only the name, hazard diagram, and warning words may be indicated
	2. The safety data sheet adopts 16 statutory items; manufacturers and importers must update it at least once every three years; The emergency contact number should be available for contact and consultation at any time and placed in an easily accessible location within the operating premises
Periodic record reporting	1. Operators of toxic chemical substances must complete the operational records for the previous month before the 10th of each month
	2. Storage room operation record form and storage room lock management records, with each requisition record archived
Detection and alarm systems and emergency response tools/equipment	1. Emergency equipment, detection and alarm devices must be kept in normal operation and inspected, maintained, and serviced monthly. Disposable materials and equipment should be kept in double the quantity of the personal protective equipment 2. The storage room is equipped with detection and alarm equipment, as well as a real-time alert reporting system. Functions are tested monthly, and external units are commissioned annually for verification

Emergency response measures

Our company regularly conducts disaster prevention training, drills, and educational outreach, including: unannounced tests at least twice a year, comprehensive drills at least once a year, and records kept for three years for reference. Subsidiaries also regularly conduct disaster prevention training, drills, and educational outreach, including fire drills and chemical spill drills.

Additionally, because Category III toxic chemicals are extremely toxic to humans, strict locking controls have been implemented at storage sites. Entering storage rooms requires protective equipment to reduce human contact. To effectively prevent disasters, the process is equipped with alarm systems and conducts regular emergency drills every year.





NYPCB Plant 2025 Toxic Disaster Drill

Drill date: July 21, 2025

Participating units/number of participants: NYPCB Plant 5 / NYPCB Plant 6 (support) / total 18 people

Drill Results Record:

- Suppose the palladium removal area of NYPCB Power Plant No. 5 leaks due to low-concentration pipelines, causing cyanide toxic substances to leak, and requires external support to be sought.
- In the event of a disaster, the factory urgently borrows protective equipment from members of the Toxic Disaster Joint Prevention Team or any unit that can provide support, and completes internal emergency response, reporting, and external notification according to standard emergency response procedures.





NYPCB Company will conduct unannounced testing in 2025

Drill date: April 25, 2025

Participating units/personnel in the drill:
9 people at NYPCB Plant No. 6

Drill Results Record:

- Assuming that in the palladium removal area of NYPCB Plant's sixth plant, a low-concentration pipeline leak caused cyanide toxic substances to leak, and external support would be sought.
- In the event of a disaster, the factory urgently borrows protective equipment from members of the Toxic Disaster Joint Prevention Team or any unit that can provide support, and completes internal emergency response, reporting, and external notification according to standard emergency response procedures.





NYPCB Company 2025 Fire Emergency Fire Drill

Drill date: July 21, 2025

Participating units/number of participants:
9 people from NYPCB Plant No. 5

Drill Results Record:

- If a fire occurs in the power pipelines in the palladium removal area of NYPCB Plant No. 5, external support must be sought.
- Members of the emergency response joint defense team at the disaster-affected plant, or any unit that can provide support, urgently borrow protective equipment and, following standard emergency response procedures, complete internal emergency response, reporting, and external notification.

NYPCB Kunshan Company: In 2025, sulfuric acid at Plant 1 experienced a leak drill during feeding

Drill date: November 29, 2025

Participating units/persons:
Plant 1 Labor Safety and Environmental Protection Team / Total 15 people

Drill Results Record:

To enhance personnel's comprehensive response capabilities for environmental emergencies, an emergency drill for sulfuric acid spill emergencies was conducted at 14:00 on November 29, 2025. Upon receiving the sulfuric acid leak report, the emergency command immediately activated the emergency response plan for sudden environmental incidents. Under unified leadership, each emergency team organized personnel to carry out chemical leak plugging, personnel treatment, setting up warning zones, information reporting, wastewater collection and disposal, and aftermath handling. Each process is closely linked, responsibilities are clear, and labor is reasonably divided, ensuring the drill tasks are completed smoothly

The summary of this drill is as follows:

1. Clarify the responsibilities of each team member, report incidents to the emergency command center immediately, and report internal information;
2. The emergency command center activates the emergency plan based on the on-site situation, sealing leaks and replacing gaskets in the sulfuric acid leak pipeline, ensuring that wastewater cannot be discharged and is promptly collected in the emergency pool for disposal;
3. Organize in-house testing personnel to monitor pH and other indicators of the plant's rainwater wells; Sulfuric acid mist in the air environment of factories and downstream enterprises Monitoring of concentration;
4. Practical drills ensure all personnel become familiar with the procedures for handling sudden environmental incidents, enabling timely and effective measures to prevent escalation Reduce losses.





chapter

4 Employee Care

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4.2 Compensation, Benefits, and Employee Care 93

4.3 Talent Cultivation and Development 102

4.4 Occupational Health and Safety 104



Vision

NYPCB is committed to sustainability as its vision, aiming to provide employees with a safe and healthy working environment, robust training programs, and systems. We strive to establish comprehensive corporate governance to maintain excellence. Our goal is to foster diverse and open channels of communication with stakeholders, creating maximum value for investors, employees, society, and the nation.

Policy and Commitment

The Company supports and adheres to fundamental human rights principles, including the Universal Declaration of Human Rights, the International Covenants on Human Rights, the United Nations Global Compact, and the International Labour Organization' s Declaration on Fundamental Principles and Rights at Work. We also comply with all applicable laws and regulations in the jurisdictions where we operate.

The company has established the "Human Rights Policy" and "Diversity and Inclusion Policy" to comply with regulations, safeguard employees' basic human rights, and formulate reasonable and competitive salary, compensation, and welfare systems in accordance with the labor market. We provide employees with generous benefits, sound management systems, solid training, smooth career advancement, and complaint channels, aiming to attract top talents.

Material Topics / Benefits and Compensation

Definition	Strategy	Risk Management	Framework & Indicator
NYPCB provides an overview of employee recruitment status, employee welfare system, and the rate of return to work and retention after parental leave.	Centered on a strategy of providing robust care that outperforms the industry, we are fully committed to attracting and retaining top-tier talent by offering compensation that ranks above the industry median. We implement a regular salary review mechanism and distribute performance-based bonuses aligned with company business performance. In terms of employee benefits, we provide comprehensive packages including holiday bonuses, child scholarships, stock purchase incentives, medical subsidies at Chang Gung Memorial Hospital, and long-service awards. Furthermore, we offer regulatory-surpassing periodic health checkups, on-site health center facilities, and structured professional training programs. These initiatives form the strategic foundation of our highly stable and well-being-oriented enterprise.	We adopt a dual-track strategy combining compensation competitiveness and comprehensive health care. To mitigate the risk of talent drain, we offer highly competitive salaries that rank above the industry average. Concurrently, diverse health benefits and bonuses agreed upon through labor-management negotiations are utilized to cultivate employee loyalty and solidarity. Furthermore, we strictly ensure compliance with regulatory standards for occupational safety and sexual harassment prevention to safeguard a secure workplace.	GRI 401 Employer and Employee Relations GRI 405 Employee Diversity and Equal Opportunities 2016

Management Action	performance tracking	2025 Action performance tracking	Achieve Overview	Short target (1~3 Year)	Medium target (2028)	Long target (2030)
Compliance with labor laws, reviewing and tracking improvements of violations.	Zero violations of labor laws and regulations	• Established a review, tracking, and continuous improvement system for non-compliance incidents. • In 2025, there was 1 incident of Labor Standards Act violation; corrective actions have been fully implemented, and the management mechanisms have been comprehensively reviewed.	Not Achieved	• Zero violations of labor laws. • Tracking and improving cases of violations.	Zero violations of labor laws	Zero violations of labor laws
Ensuring the company's overall compensation remains competitive within the talent market.	• Equal pay for equal work • Providing competitive compensation levels	• Established a regular salary review mechanism and implemented performance-based bonus schemes. • The ratio of basic salary for female to male employees within the same position and job grade is approximately 1:1.18.	Achievement	• Minimum starting salary standard exceeds the legally mandated minimum wage. • Equal basic salary ratio between male and female employees in the same position or job grade is 1:1.	• Wage equality • Providing competitive salary levels	• Wage equality • Providing competitive salary levels
Providing competitive salary structures, comprehensive benefits, and transparent promotion pathways.	• Achieve a retention rate of 98.5% or higher • Maintain a turnover rate below 1.5%	1. Implemented a dedicated "HR Counseling Advisor" system alongside structured training programs for various career stages. 2. Tracks employee retention and turnover metrics annually to formulate continuous improvement strategies. In 2025, the employee retention rate reached 99.0% with a turnover rate of 1.0%, outperforming the industry average with a significantly lower overall turnover rate.	Achievement	• Retention rate reaches 99.5%. • Turnover rate is below 1.5%.	• Matching excellent talents with suitable positions. • Stable manpower situation.	• Matching excellent talents with suitable positions. • Stable manpower situation.

Stakeholder Groups	Communication Channels	Communication Effectiveness
Employees	• Quarterly communication through union meetings to discuss labor-management agreements and related issues. • Providing an online feedback platform, suggestion boxes, and a hotline for employees to submit feedback periodically.	All feedback in 2025 has been taken into consideration and appropriately addressed.
Investors / Institutional Investors	Collecting relevant feedback through the online feedback platform on a regular basis and publishing related information.	
Local Communities	Using the online feedback platform to periodically gather input and publish relevant messages, particularly on community engagement topics.	
Media	Using the online feedback platform to periodically collect relevant feedback.	

Material Topics / Occupational Health and Safety (OHS)

Definition	Strategy	Risk Management	International Frameworks and Metrics
NYPCB' s management of employees' working environment and health, and maintenance and management of office areas, factory areas and public safety.	Implemented ISO 45001:2018 Occupational Health and Safety Management System, achieving 100% coverage of all workers across all company sites.	We conduct health risk assessments and have established a systematic hazard identification and risk assessment process. We encourage active employee participation in identifying potential hazards to eliminate unsafe environmental conditions and operational behaviors within production processes. Furthermore, a comprehensive accident investigation mechanism is implemented to effectively prevent the recurrence of similar incidents	GRI 403 Occupational Safety and Health

Management Actions	KPIs	2025 Performance	Status	Short-Term (2026)	Medium-Term (2028)	Long-Term (2030)
Incident Investigation and Problem Elimination	Zero Occupational Injuries and Zero Regulatory Fines	1. In 2025, 1 occupational injury occurred; incident investigation was completed, and corrective and preventive measures were implemented based on root cause analysis 2. In 2025, 1 regulatory fine was issued by occupational safety/health authorities and 1 by fire safety authorities.	Not Achieved	1. Track incident investigations to ensure horizontal deployment and execution. 2. Monitor the progress of horizontal deployment and equipment improvements following abnormal incidents to prevent recurrence.	Zero Occupational Injuries (including occupational illnesses), Zero Incidents, and Zero Regulatory Fines	
Ensure the effectiveness of the ISO 45001:2018 Taiwan Occupational Health and Safety Management System	Continuous validity of certification	1. Obtained ISO 45001:2018 certification. 2. Convened quarterly Occupational Health and Safety Committee meetings to ensure progress on all relevant issues.	Achieved	Maintain ISO 45001:2018 Occupational Health and Safety Management System certification.	Establish a safe and healthy work environment.	
Safety Observation and Care Interview Rate	100% Observation and Interview Rate	1. Achieved a 100% quarterly employee care interview rate. 2. Established a high-risk employee assessment list and integrated individuals into the continuous care program	Achieved	Categorize high-health-risk employees, add them to the care monitoring list, and conduct tailored care interviews accordingly	1. Promote employee health promotion activities. 2. Implement digital e-forms to improve tracking, review efficiency, and record accessibility.	

Stakeholder Groups	Engagement Channels & Response to Material Topics	Performance / Implementation:
Employees	1. Convened quarterly Occupational Health and Safety Committee meetings to review plant-related safety and health issues. 2. Established grievance and feedback channels.	In 2025, a total of 18 improvement items were proposed during safety meetings, of which 10 have been completed and 8 are under ongoing tracking. Channels include grievance forms, management mailboxes, and company websites for employee feedback
Customers	Periodically addressed customer inquiries regarding safety management and public safety upon request.	Provided health and safety-related data to customers in response to supplier assessment questionnaires.

NYPCB firmly believes in the value of a diversified workplace and inclusive perspectives, respects individual differences, and ensures that employees are not affected by race, nationality, age, gender, sexual orientation, marital status, political affiliation, religion, belief, blood type, or zodiac sign. Everyone enjoys equal opportunities, and we are committed to creating an environment where diverse talent can maximize their potential.

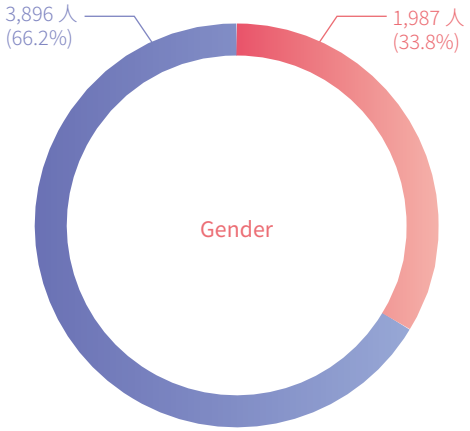
NYPCB will continue to reflect societal realities, commit to promoting diversity and inclusion, strengthen a multi-faceted management and employee composition, respect viewpoints and values from different perspectives, and appropriately respond to their needs, thereby strengthening corporate advantages.

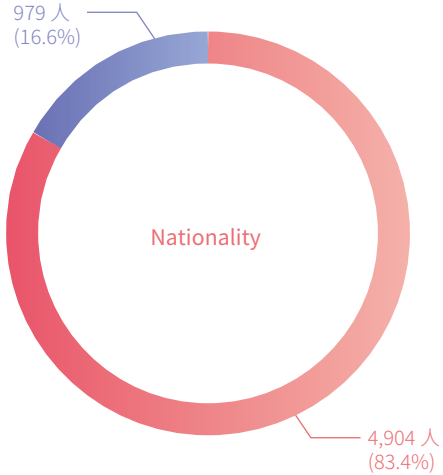
4.1 Employee Development

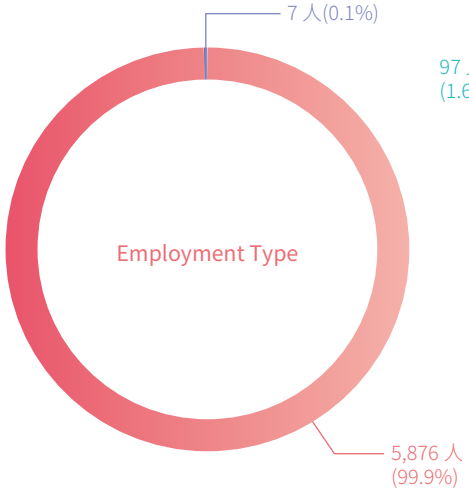
4.1.1 Diverse Employee Structure

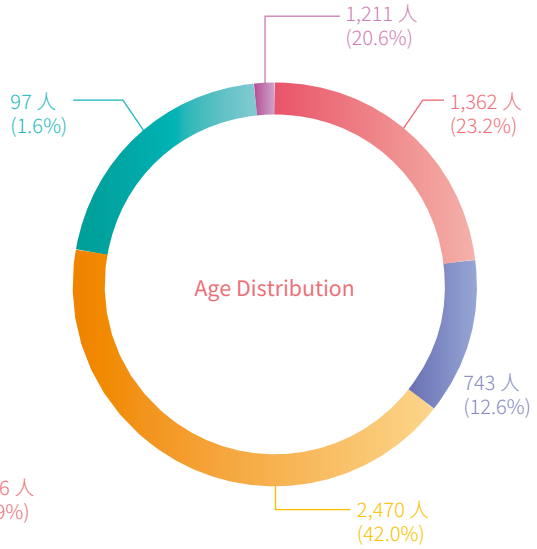
In 2025, NYPCB had a total of 5,883 employees, including 5,876 full-time employees (accounting for 99.9%) and 7 non-regular employees on fixed-term contracts (accounting for 0.1%). Among the overall workforce, 83.4% were local employees and 16.6% were foreign workers, all of whom were Vietnamese nationals. The overall gender ratio was approximately 2:1 (male to female), with an average age of 41.2 years and an average length of service of 16.1 years. Compared to 5,920 employees in 2024, the total headcount decreased by 37 employees.

NYPCB's non-employee workers are primarily on-site contractors responsible for assisting with mechanical and electrical engineering, mechanical engineering, environmental cleaning, and kitchen operations. Based on working hours, the estimated number of non-employee workers was approximately 106, with employees and non-employee workers accounting for 98.2% and 1.8% of the total workforce, respectively. Compared to 78 individuals in 2024, the number of non-employee workers increased by 28, which was attributed to additional manpower demands driven by factory expansion.









- Employee composition of NYPCB over the past 3 years

Unit: Persons

Year	2023					2024					2025				
Category	Gender			Work Location		Gender			Work Location		Gender			Work Location	
	Female	Male	Total	Jingshin	Shulin	Female	Male	Total	Jingshin	Shulin	Female	Male	Total	Jingshin	Shulin
Number of employees	2,164	4,330	6.494	5,510	984	1,951	3,969	5,920	4,849	1,071	1,987	3,896	5,883	4,674	1,209
Permanent employees (Note 1)	2,161	4,323	6,484	5,502	982	1,949	3,962	5,911	4,842	1,069	1,986	3,890	5,876	4,670	1,206
Temporary employees (Note 2)	3	7	10	8	2	2	7	9	7	2	1	6	7	4	3
Full-time employees (Note 3)	2,164	4,330	6,494	5,510	984	1,951	3,969	5,920	4,849	1,071	1,987	3,896	5,883	4,674	1,209

Note 1: Permanent Employees: Refers to full-time or part-time employees who have entered into an employment contract of indefinite duration (i.e., with no fixed term).
Note 2: Temporary Employees: Refers to employees who have entered into a fixed-term contract that expires at a specified date, or upon the completion of a specific task or event with a defined timeline (such as the conclusion of a project or the return of the employee being replaced).
Note 3: Full-time Employees: Refers to employees whose working hours per week, month, or year are defined in accordance with national laws and practices regarding working hours.
Note 4: The Company does not employ part-time employees or workers with non-guaranteed hours.
Note 5: As of the final day of the reporting period, Nanya PCB's total workforce for 2025 stood at 5,883, representing no significant fluctuation compared to the total workforce in 2024.

- Subsidiaries' 2025 Employee Workforce

Unit: Headcount

Category	Gender									Work Region		
	USA			Hong Kong			Kunshan			USA	Hong Kong	Kunshan
	Female	Male	Total	Female	Male	Total	Female	Male	Total			
Number of Employees	1	3	4	-	-	-	1,477	2,510	3,987	4	-	3,987
Permanent Employees (Note 1)	1	3	4	-	-	-	804	1,244	2,048	4	-	2,048
Temporary Employees (Note 2)	0	0	0	-	-	-	673	1,266	1,939	0	-	1,939
Full-time Employees (Note 3)	1	3	4	-	-	-	1,477	2,510	3,987	4	-	3,987

Note 1: Permanent Employees: Refers to full-time or part-time employees who have entered into an employment contract of indefinite duration (i.e., with no fixed term).
Note 2: Temporary Employees: Refers to employees who have entered into a fixed-term contract that expires at a specified date, or upon the completion of a specific task or event with a defined timeline (such as the conclusion of a project or the return of the employee being replaced).
Note 3: Full-time Employees: Refers to employees whose working hours per week, month, or year are defined in accordance with national laws and practices regarding working hours.
Note 4: The Company does not employ part-time employees or workers with non-guaranteed hours.
Note 5: Data is based on the situation as of the final day of the reporting period.
Note 6: As NYPCB (Hong Kong) Co., Ltd. functions as a holding company, it has no employee headcount.

- Non-employee workforce of Nanya PCB over the past 3 years (Note 1)

Unit: Person-times; Hours; Headcount

Year		2023			2024			2025		
Category	Type of Operation	Person-times	Hours	Headcount	Person-times	Hours	Headcount	Person-times	Hours	Headcount
Contractors	Mechanical Engineering	1,950	11,821	6	1,984	12,896	8	5,043	32,780	17
	Electrical Engineering	6,700	49,900	25	6,944	45,136	28	15,926	103,519	52
	Environmental Cleaning	35	58,016	29	35	58,016	29	26	41,496	21
	Kitchen Operations	25	38,096	21	21	26,104	13	25	31,616	16
Total		8,710	157,833	78	8,984	142,152	78	21,020	209,411	106

Note 1: The number of non-employee workers is estimated using the Full-Time Equivalent (FTE) method, calculated as: Number of workers = Total working hours / Daily working hours / Total annual working days. Any calculated result of less than 1 person is rounded up to 1.
Note 2: The estimation is based on 253 annual working days for 2023, 250 annual working days for 2024, and 247 annual working days for 2025.

- Subsidiaries' 2025 Non-Employee Workforce (Note 1)

Unit: Person-times; Hours; Persons

Category	Type of Operation	USA			Hong Kong			Kunshan		
		Person-times	Hours	Headcount	Person-times	Hours	Headcount	Person-times	Hours	Headcount
Contractors	Mechanical Engineering	-	-	-	-	-	-	14,446	93,899	47
	Electrical Engineering	-	-	-	-	-	-	24,407	158,646	79
	Environmental Cleaning	-	-	-	-	-	-	58	103,168	52
	Kitchen Operations	-	-	-	-	-	-	52	87,296	44
Total		-	-	-	-	-	-	38,963	443,009	222

Note 1: The number of non-employee workers is estimated using the Full-Time Equivalent (FTE) method, calculated as: Number of workers = Total working hours / Daily working hours / Total annual working days. Any calculated result of less than 1 person is rounded up to 1.
Note 2: The estimation for 2025 is based on 248 annual working days locally.
Note 3: As NYPCB (USA) Co., Ltd. serves solely as a service department with a pure office environment, and NYPCB (Hong Kong) Co., Ltd. functions as a holding company, neither entity records any non-employee worker headcount.

Workforce Diversity

NYPCB actively maintains a diverse workforce by tracking and analyzing data across different positions, genders, and age groups to serve as a foundational basis for human capital management. Furthermore, the Company protects the rights and interests of individuals with disabilities, safeguarding equal opportunities to promote their independence and career development. In strict compliance with the People with Disabilities Rights Protection Act, NYPCB has hired the full statutory quota of employees with disabilities. As of the end of 2025, the Company employed a total of 71 individuals with disabilities, representing an 18% increase compared to 60 individuals in 2024.

- NYPCB 2025 Workforce Diversity

Category	Group	Female		Male		Total (%)
		No.	%	No.	%	
Position	Management (Note 1)	32	1.6%	259	6.6%	4.9%
	Technical Personnel (Note 2)	165	8.3%	602	15.5%	13.1%
	All Other Employees	1,790	90.1%	3,035	77.9%	82.0%
	Total	1,987	100.0%	3,896	100.0%	100.0%
age	Under 29	617	31.1%	745	19.1%	23.2%
	30~39	195	9.8%	548	14.1%	12.6%
	40~49	781	39.3%	1,689	43.4%	42.0%
	50~59	365	18.4%	846	21.7%	20.6%
	60 Above	29	1.5%	68	1.7%	1.6%
	Total	1,987	100.0%	3,896	100.0%	100.0%
Tenure	Under 10 Years	777	39.1%	1,319	33.9%	35.6%
	11–29 Years	1,065	53.6%	2,431	62.4%	59.4%
	30 Years and Above	145	7.3%	146	3.7%	4.9%
	Total	1,987	100.0%	3,896	100.0%	100.0%

Category	Group	Female		Male		Total (%)
		No.	%	No.	%	
Education	Ph.D.	0	0.0%	3	0.1%	0.1&
	Master	61	3.1%	228	5.9%	4.9%
	College	70	3.5%	289	7.4%	6.1%
	Other	1,856	93.4%	3,376	86.7%	88.9%
	Total	1,987	100.0%	3,896	100.0%	100.0%
Region	Local	1,455	73.2%	3,449	88.5%	83.4%
	Foreign	532	26.8%	447	11.5%	16.6%
	Total	1,987	100.0%	3,896	100.0%	100.0%
Employees with Disabilities		22	31.0%	49	69.0%	100.0%

Note 1: "Management" refers to second-level managers (inclusive) and above, totaling 291 individuals.
Note 2: "Technical personnel" refers to entry-level supervisory personnel.

• Subsidiaries' 2025 Workforce Diversity

Category	Group	USA					Hong Kong					Kunshan				
		Female		Male		Total(%)	Female		Male		Total(%)	Female		Male		Total(%)
		No.	%	No.	%		No.	%	No.	%		No.	%	No.	%	
Position	Management (Note 1)	0	0.0%	3	100.0%	75.0%	-	-	-	-	-	41	2.8%	100	4.0%	3.5%
	Technical Personnel (Note 2)	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	181	12.3%	429	17.1%	15.3%
	All Other Employees	1	100.0%	0	0.0%	25.0%	-	-	-	-	-	1,255	85.0%	1,981	78.9%	81.2%
	Total	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	1,477	100.0%	2,510	100.0%	100.0%
age	Under 29	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	248	16.8%	482	19.2%	18.3%
	30~39	0	0.0%	1	33..3%	25.0%	-	-	-	-	-	916	62.0%	1,567	62.4%	62.3%
	40~49	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	313	21.2%	436	17.4%	18.8%
	50~59	1	100%	0	0.0%	25.0%	-	-	-	-	-	0	0.0%	24	1.0%	0.6%
	60 Above	0	0.0%	2	66.7%	50.0%	-	-	-	-	-	0	0.0%	1	0.0%	0.0%
	Total	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	1,477	100.0%	2,510	100.0%	100.0%
Tenure	Under 10 Years	0	0.0%	1	33.3%	25.0%	-	-	-	-	-	1,067	72.2%	1,770	70.5%	71.2%
	11–29 Years	1	100.0%	2	66.7%	75.0%	-	-	-	-	-	410	27.8%	740	29.5%	28.8%
	30 Years and Above	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	0	0.0%	0	0.0%	0.0%
	Total	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	1,477	100.0%	2,510	100.0%	100.0%
Education	Ph.D.	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	0	0.0%	0	0.0%	0.0%
	Master	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	90	6.1%	213	8.5%	7.6%
	College	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	59	4.0%	98	3.9%	3.9%
	Other	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	1,328	89.9%	2,199	87.6%	88.5%
	Total	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	1,477	100.0%	2,510	100.0%	100.0%
Region	Local	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	1,477	100.0%	2,510	100.0%	100.0%
	Foreign	0	0.0%	0	0.0%	0.0%	-	-	-	-	-	0	0.0%	0	0.0%	0.0%
	Total	1	100.0%	3	100.0%	100.0%	-	-	-	-	-	1,477	100.0%	2,510	100.0%	100.0%
Employees with Disabilities		0	0%	0	0%	0.0%		-	-	-	-	-	0.0	0	0.0	0.0

Note 1: "Management" refers to second-level managers (inclusive) and above, totaling 144 individuals.
Note 2: "Technical personnel" refers to entry-level supervisory personnel.
Note 3: NYPCB (Hong Kong) Co., Ltd. functions as a holding company, it has no employee headcount.

- NYPCB Employee Nationalities over the Past 3 Years

Unit: %

Year	2023		2024		2025	
Item	Local Nationals	Foreign Nationals	Local Nationals	Foreign Nationals	Local Nationals	Foreign Nationals
Management (Note 1)	4.9%	0%	5.3%	0%	4.9%	0%
Technical Personnel (Note 2)	13.2%	0%	14.2%	0%	13.1%	0%
All Other Employees	66.4%	15.5%	67.8%	12.7%	65.4%	16.6%

Note 1: "Management" refers to second-level managers (inclusive) and above.
Note 2: "Technical personnel" refers to entry-level supervisory personnel.

- Subsidiaries' 2025 Employee Nationalities

Unit: %

Company	USA		Hong Kong		Kunshan	
Item	Local Nationals	Foreign Nationals	Local Nationals	Foreign Nationals	Local Nationals	Foreign Nationals
Management (Note 1)	75.0%	0%	-	-	3.5%	-
Technical Personnel (Note 2)	25.0%	0%	-	-	15.3%	-
All Other Employees	0%	0%	-	-	81.2%	-

Note 1: "Management" refers to second-level managers (inclusive) and above.
Note 2: "Technical personnel" refers to entry-level supervisory personnel.
Note 3: As NYPCB (Hong Kong) Co., Ltd. functions as a holding company, it has no employee headcount.

New Hires by Age Group and Region

- NYPCB New Hires by Age Group and Region over the Past 3 Years

Unit: Headcount; %

Year		2023				2024				2025			
Category	Group	Female		Male		Female		Male		Female		Male	
		Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio
Age	Under 29	99	4.60%	138	3.20%	64	3.30%	67	1.12%	294	14.8%	303	7.8%
	30~39	8	0.40%	36	0.80%	7	0.35%	5	0.12%	6	0.3%	21	0.5%
	40~49	4	0.20%	14	0.30%	0	0.00%	2	0.05%	2	0.1%	3	0.1%
	50~59	0	0.00%	0	0.00%	1	0.05%	4	0.10%	0	0%	6	0.2%
	60Above	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0%	0	0%
Region	Local	48	2.20%	170	3.39%	25	1.28%	42	1.05%	38	1.9%	103	2.6%
	Foreign	63	2.90%	18	0.40%	47	2.40%	36	0.90%	264	13.3%	230	5.9%
Total New Hires		111	5.10%	188	4.30%	72	3.69%	78	1.96%	302	15.2%	333	8.5%
Total Active Employees		2,164	33.30%	4,330	66.70%	1,951	33.00%	3,969	67.00%	1,987	33.8%	3,896	66.2%

Note 1: Non-local nationals mentioned in the regional breakdown are primarily of Vietnamese nationality, which constitutes the majority nationality of NYPCB's foreign employees.

• Subsidiaries' 2025 New Hires by Age Group and Region

Unit: Headcount; %

Company		USA				Hong Kong				Kunshan			
Category	Group	Female		Male		Female		Male		Female		Male	
		Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio
Age	Under 29	0	0.0%	0	0.0%	-	-	-	-	520	35.2%	1,331	53.0%
	30~39	0	0.0%	0	0.0%	-	-	-	-	494	33.4%	1,203	47.9%
	40~49	0	0.0%	0	0.0%	-	-	-	-	10	0.7%	47	1.9%
	50~59	0	0.0%	0	0.0%	-	-	-	-	0	0.0%	1	0.0%
	60Above	0	0.0%	0	0.0%	-	-	-	-	0	0.0%	0	0.0%
Region	Local	0	0.0%	0	0.0%	-	-	-	-	1,024	100.0%	2,510	100.0%
	Foreign	0	0.0%	0	0.0%	-	-	-	-	0	0.0%	0	0.0%
Total New Hires		0	0.0%	0	0.0%	-	-	-	-	1,024	69.3%	2,582	102.9%
Total Active Employees		1	25.0%	3	75.0%	-	-	-	-	1,477	37.0%	2,510	63.0%

Note: Hong Kong serves as a holding company with no employees.

Proportion of Local Management

NYPCB is dedicated to creating stable employment opportunities, consistently prioritizing the recruitment of local residents for entry-level new hires, and actively cultivating local talent into outstanding managerial leaders. In 2025, the Company employed a total of 277 local residents in entry-level supervisory positions, accounting for approximately 4.7% of the workforce, which represents a 0.4% decrease compared to 2024.

• NYPCB Proportion of Local Residents Hired as First-Level Managers over the Past 3 Years

Unit: Number of Employees

Year	2023	2024	2025
Number of Employees	281	300	277
Local Residents (%)	4.3%	5.1%	4.7%

Note 1: "Entry-level supervisors" refers to personnel at the engineer level (inclusive) and above, and the percentage reflects those whose registered place of residence is within the same county or city as the factory site.
Note 2: Local Proportion (%) = (Number of entry-level supervisors at the engineer level [inclusive] and above whose registered place of residence is within the same county or city as the factory site) / Total number of full-time employees.

• Subsidiaries' 2025 Proportion of Local Residents Hired as First-Level Managers

Unit: Number of Employees

Company	USA	Hong Kong	Kunshan
Number of Employees	4	-	155
Local Residents (%)	100%	-	3.9%

Note 1: "Entry-level supervisors" refers to personnel at the engineer level (inclusive) and above, and the percentage reflects those whose registered place of residence is within the same county or city as the factory site.
Note 2: Local Proportion (%) = (Number of personnel at the engineer level [inclusive] and above whose registered place of residence is within the same county or city as the factory site) / Total number of full-time employees.

4.1.2 Recruitment and Hiring

To strengthen its human capital, NYPCB actively leverages both online and offline recruitment channels to attract and hire professional personnel.

Recruitment Channels: Campus Recruitment

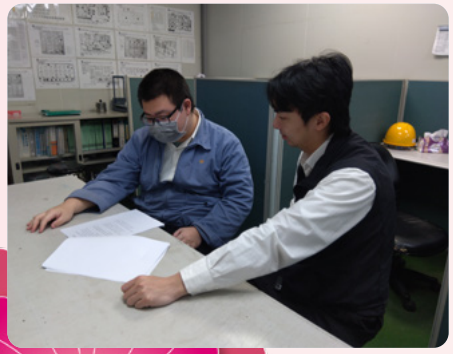


Participated in the National Taiwan University (NTU) Campus Job Fair in 2025.



Participated in the National Central University (NCU) Campus Recruitment Seminar in 2025.

Recruitment Channels: Industry-Academia Collaboration



The Company actively deepens links between industry and academia, promoting workforce development initiatives through intercollegiate collaborations with Ming Chi University of Technology and Chang Gung University. By providing diverse internship opportunities, the Company assists students in aligning with industry practices during their campus years, building core workplace competencies, and thereby enriching the human capital of both the enterprise and society.

4.2 Compensation, Benefits, and Employee Care

4.2.1 Employee Compensation and Benefits

In addition to complying with labor laws and regulations, NYPCB participates in salary surveys and regional compensation associations to ensure that the Company's overall remuneration remains competitive in the employment market. The basic salary ratio between female and male employees holding the same positions and job grades is approximately 1:1.18. Following employment, salary adjustments and promotions are evaluated annually based on job performance, with corresponding compensation provided. For second-level managers and above, the remuneration ratio between females and males is 1:1.36; there is no inequality in gender-based salary determination.In 2025, the number of non-managerial full-time employees at NYPCB was 5,676 (excluding executive management and personnel with less than 6 months of tenure). The total salary amount was NT$5,744,135 thousand, with an average annual salary of NT$1,012 thousand and a median salary of NT$940 thousand. These figures represent an increase compared to 2024, primarily driven by higher bonuses resulting from improved business performance.

- NYPCB Female-to-Male Remuneration Ratio over the Past 3 Years

Year	2023		2024		2025	
Job Level	Female	Male	Female	Male	Female	Male
Management Above	1	1.38	1	1.37	1	1.36
Supervisor Below	1	1.18	1	1.18	1	1.18

- Subsidiaries' 2025 Female-to-Male Remuneration Ratio

Company	USA		Hong Kong		Kunshan	
Job Level	Female	Male	Female	Male	Female	Male
Management Above	-	-	-	-	1	1.04
Supervisor Below	-	-	-	-	1	1.11

Note 1: In the US subsidiary, female colleagues occupy positions at the entry-level supervisory layer and below, while male colleagues hold positions at the second-level manager (inclusive) and above layer; therefore, they are excluded from this comparison.
Note 2: NYPCB (Hong Kong) Co., Ltd. functions as a holding company, it has no employee headcount.

- NYPCB Non-Managerial Employee Headcount and Average Salary (Past 3 Years)

Unit: NTD; %

		Number of Non-Managerial Full-Time Employees (Persons)	Total Salaries (Thousands)	Average Annual Salary (Thousands)	Median Annual Salary (Thousands)
2023		6,559	5,970,127	910	872
2024		6,004	4,846,868	807	764
2025	Male	3,796	4,184,223	1,102	1,028
	Female	1,880	1,559,912	830	823
	Total	5,676	5,744,135	1,012	940

Note 1: Due to the absence of relevant local disclosure regulatory requirements, data for NYPCB (USA) Inc. and NYPCB (Kunshan) Co., Ltd. are not disclosed.

- Ratios of Entry-Level Employee Standard Wage to Local Minimum Wage at NYPCB (Past 3 Years)

Unit: NTD

Year	2023		2024		2025	
Gender	Male	Female	Male	Female	Male	Female
Monthly Wage of Entry-Level Employees (A)	37,214	30,750	37,214	30,750	39,330	32,600
Statutory Minimum Wage (B)	26,400		27,470		28,590	
Ratio of Entry-Level Standard Wage to Local Minimum Wage (A/B)	1.4	1.16	1.35	1.12	1.38	1.14

Note 1: The local minimum wage is calculated based on the basic wage announced by the Ministry of Labor for the current year.

- Ratios of Entry-Level Employee Standard Wage to Local Minimum Wage at Subsidiaries (2025)

Unit: NTD

Company	USA		Hong Kong		Kunshan	
Gender	Male	Female	Male	Female	Male	Female
Monthly Wage of Entry-Level Employees (A)	-	-	-	-	34,726	35,424
Statutory Minimum Wage (B)	-		-		10,803	
Ratio of Entry-Level Standard Wage to Local Minimum Wage (A/B)	-	-	-	-	3.21	3.28

Note 1: The local minimum wage is calculated based on the basic wage announced by the Ministry of Labor for the current year.
Note 2: As personnel at the US subsidiary consist entirely of entry-level supervisors, they are excluded from this comparison.

Employee Benefits

In accordance with regulations such as the "Employee Welfare Fund Act," the "Organizational Regulations of the Employee Welfare Committee," and the "Regulations for the Establishment of Employee Welfare Commissaries," NYPCB has established an Employee Welfare Committee. The Company allocates employee welfare funds to manage various welfare initiatives, including welfare commissaries, staff cafeterias, barber services, dining facilities, libraries, health clinics, sports and fitness facilities, movie screenings, holiday gifts, birthday vouchers, employee travel subsidies, lifestyle seminars, and club activities like hiking. For detailed information regarding the Company's diverse welfare measures, please refer to the "Work and Life" section on our official website.

Employee benefit items at NYPCB (Kunshan) Co., Ltd. include pensions, social insurance (the Five Social Insurances and One Housing Fund), childcare leave, and paternity leave (for male employees). Employee benefit items at NYPCB (USA) Inc. include the 401(k) retirement plan, life insurance, disability insurance, medical insurance, and parental leave.

- NYPCB Employee Benefits Expense (Past 3 Years)

Unit: NTD (in thousands)

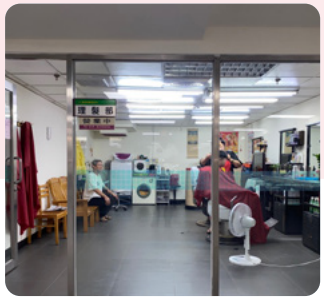
Item	2023	2024	2025
Employee Benefits Expense (including Salaries, Labor and Health Insurance, Pensions, and Others)	6,693,739	5,620,512	6,424,860

- Subsidiaries Employee Benefits Expense (2025)

Unit: NTD (in thousands)

Company	USA	Hong Kong	Kunshan
Employee Benefits Expense (including Salaries, Labor and Health Insurance, Pensions, and Others)	23,234	-	2,941,951


Library


Barbershop


Employee Cafeteria


Billiard Room


Health Center



Formosa Biomedical



Bakery

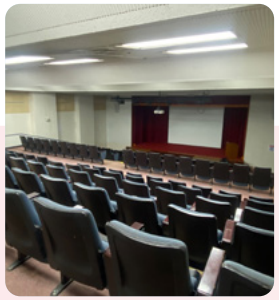
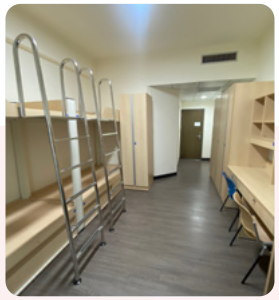

Cinema


Table Tennis Room


Basketball Court


Employee Dormitory


Hi-Life



Chang Gung Biotechnology

Retirement System

In accordance with Taiwan's "Labor Standards Act" and the "Labor Pension Act," the Company plans retirement systems for its personnel. In addition to allocating and depositing retirement reserve funds pursuant to regulatory requirements, the Company conducts professional actuarial valuations of these reserve funds to safeguard personnel's rights to claim retirement benefits in the future and to ensure full funding. Upon retirement, in addition to the labor pensions and old-age benefits from labor insurance that personnel are entitled to claim by law, the Company or the Employee Welfare Committee also awards incentive bonuses or plaques based on job categories to acknowledge their long-term dedication.

Item	Labor Pension	
	Old System	New System
Legal Basis	Labor Standards Act	Labor Pension Act
Contribution Rate	4% of personnel's monthly salary is contributed to the Company's dedicated account as labor retirement reserve funds.	6% of personnel's monthly salary is contributed to individual accounts as labor retirement reserve funds.
NYPCB Personnel Participation Rate	6.1%	93.9%
Eligibility Conditions	Pursuant to Article 53 of the Labor Standards Act	Pursuant to Article 24 and Article 24-1 of the Labor Pension Act
2025 Funding Status	Compliant with regulatory requirements	Compliant with regulatory requirements

Note 1: The New System came into effect on July 1, 2005. The Company allowed personnel to choose between the New System and the Old System up until June 30, 2010. Personnel who assumed office on or after July 1, 2005, are directly subject to the New System.

NYPCB follows the various employee benefits and preferential measures of the Formosa Plastics Group, with several implementation standards exceeding regulatory requirements, as detailed below:

Leave Benefits

- Provides various types of leave.
- Paid leave standards for sick leave, bereavement leave for certain relatives, and typhoon days exceed labor regulatory standards.

Medical Insurance Benefits

- Labor Insurance and National Health Insurance
- Employee welfare committees at each plant provide accidental insurance, medical insurance, or various group insurances at preferential rates
- Medical subsidies (including health check-ups) for employee dependents seeking medical treatment at Chang Gung Memorial Hospital

Retirement Benefits

- Monthly contributions to the labor pension reserve
- Upon personnel reaching statutory retirement eligibility, retirement benefits are paid in accordance with the law, and retirement memorabilia are provided.

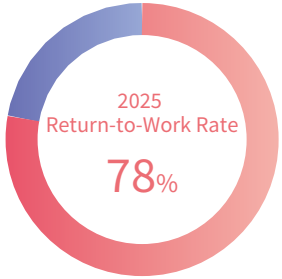
Marriage & Childbirth Benefits

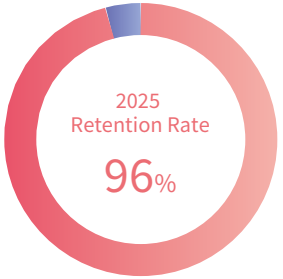
- Grants congratulatory monetary gifts or condolences (including monetary gifts or items).
- Establishes lactation rooms and provides parental leave and unpaid parental leave systems.

To emphasize the balance between employees' work and family care responsibilities, we are committed to building a family-friendly workplace that supports marriage and childbirth. To congratulate employees or their children on their marriage, a congratulatory cash gift of NT$3,600 and a congratulatory gift are presented in the name of the company, and congratulatory cash gifts ranging from NT$1,600 to NT$3,200 are presented in the name of direct supervisors at all levels. In 2025, there were 55 applicants, with a total cash gift amount of NT$765,400.

To encourage childbirth, substantial childbirth subsidies are provided, and exquisite blessing bags are given to pregnant or delivering employees or their spouses to ease the burden of preparing supplies for new parents. A childbirth subsidy of NT$20,000 is provided per child. In 2025, a total of 37 people benefited, with childbirth cash gifts totaling NT$740,000 disbursed. A childcare subsidy of NT$2,000 per month is provided for each child until the age of 6 to express blessings and support for new life. In 2025, a total of 407 applicants received childcare subsidies totaling NT$932,800.

To continuously realize its vision of a well-being workplace, NYPCB establishes lactation rooms and implements parental leave and unpaid parental leave systems. In 2025, a total of 39 personnel applied for unpaid parental leave at NYPCB, achieving a return-to-work rate of 78% and a retention rate of 96%.





- NYPCB Parental Leave: Number of Applicants, Return, and Retention Rates Over the Past 3 Years

Unit: Headcount / %

	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total personnel entitled to parental leave	59	27	86	121	20	141	116	20	136
Total personnel who took parental leave	34	23	57	34	19	53	23	16	39
Total personnel due to return to work in the current year (A)	22	19	41	22	12	34	26	11	37
Total personnel who returned to work in the current year (B)	14	19	33	17	9	26	21	8	29
Return-to-work rate (B/A) (%)	64	100	80	77	75	76	81	73	78
Total personnel still employed 12 months after return	4	6	10	14	8	22	16	9	25
Retention rate (%) (Note 1)	100	100	100	100	42	67	94	100	96

Note 1: "Retention rate" refers to the percentage of personnel who remain employed for 12 months or more after returning from parental leave.
Note 2: Parental leave data for subsidiaries was initiated for collection and statistical purposes in 2025. Among them, the number of parental leave days at NYPCB (Kunshan) Co., Ltd. is only 10 days under local Chinese regulations, creating a discrepancy with the "retention rate" standard defined in [Note 1]. NYPCB (USA) Inc. had no personnel entitled to parental leave from 2024 to 2025. As NYPCB (Hong Kong) Co., Ltd. functions as a holding company and has no employee headcount, subsidiary data for 2025 are not displayed.

4.2.2 Employee Performance Evaluation and Job Security

Employee Performance Evaluation

All personnel at NYPCB undergo periodic performance evaluations in accordance with the "Performance Evaluation Regulations." Annual performance evaluation grades are determined based on periodic job assessments, attendance, rewards and punishments records, and the processing efficiency of various cases. These grades serve as the basis for salary adjustments and annual bonus distributions, and function as references for future training, promotions, and transfers. For personnel whose evaluation results are graded as B or C, their respective supervisors are responsible for conducting periodic interviews to track abnormal condition improvement plans and subsequent outcomes. In 2025, the percentage of personnel who underwent periodic performance evaluations was 100%.

Sound Job Security

To adapt to rapid changes in the business environment and continuous technological innovation, NYPCB consistently pursues management rationalization and organizational downsizing. However, based on the core philosophy of prioritizing the protection of personnel's working rights, even under the most challenging business environments, we stand together with our personnel to weather difficulties. We have established human resource integration mechanisms, utilizing internal transfers to replace layoffs. In 2025, NYPCB's average employee turnover rate was 1.0%, which is significantly lower than the 1.9% average turnover rate in Taiwan's electronic components manufacturing industry, and represents a slight decrease compared to 2024. This was primarily driven by the implementation of robust retention measures.

- Comparison of Average Monthly Turnover NYPCB vs. Industry (Past 3 Years)

Unit：%

YEAR	2023	2024	2025
NYPCB	0.9	1.1	1.0
Taiwan Electronic Components Manufacturing	1.9	1.9	1.9

Source: Directorate-General of Budget, Accounting and Statistics (DGBAS), Taiwan (Time Series Data Query - Employee Separation Rate) https://earnings.dgbas.gov.tw/query_payroll.aspx

- NYPCB Employee Turnovers by Age Group and Region (Past 3 Years)

Unit: Headcount / %

Year		2023				2024				2025			
Category	Group	Female		Male		Female		Male		Female		Male	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Age Group	<30	171	7.9%	255	5.9%	204	10.5%	280	7.1%	194	9.8%	195	5.0%
	30–39	41	1.9%	74	1.7%	48	2.5%	91	2.3%	31	1.6%	86	2.2%
	40–49	24	1.1%	52	1.2%	22	1.1%	63	1.6%	34	1.7%	54	1.4%
	50–59	12	0.6%	31	0.7%	17	0.9%	26	0.7%	13	0.7%	51	1.3%
	>60	11	0.5%	23	0.5%	13	0.7%	15	0.4%	7	0.4%	21	0.5%
Region	Domestic	120	5.5%	297	6.9%	126	6.5%	313	7.9%	122	6.1%	295	7.6%
	Foreign (Note 2)	139	6.4%	138	3.2%	178	9.1%	162	4.1%	157	7.9%	112	2.9%
Total Employee Turnovers		259	12.0%	435	10.0%	304	15.6%	475	12.0%	279	14.0%	407	10.4%
Active Employees		2,164	33.3%	4,330	66.7%	1,951	33.0%	3,969	67.0%	1,987	33.8%	3,896	66.2%

Note 1: Employee Turnover Rate = (Total Employee Turnovers / Active Employees) × 100
Note 2: "Foreign" regional classification primarily refers to Vietnam (nationality), which represents the primary nationality of NYPCB's foreign workforce.

• Subsidiaries Employee Turnovers by Age Group and Region (2025)

Unit: Headcount / %

Company		USA				Hong Kong				Kunshan			
Category	Group	Female		Male		Female		Male		Female		Male	
		Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
Age Group	<30	0	0.0%	0	0.0%	-	-	-	-	309	20.9%	969	38.6%
	30–39	0	0.0%	0	0.0%	-	-	-	-	339	22.9%	930	37.1%
	40–49	0	0.0%	0	0.0%	-	-	-	-	26	1.8%	68	2.7%
	50–59	0	0.0%	0	0.0%	-	-	-	-	0	0.0%	1	-
	>60	0	0.0%	0	0.0%	-	-	-	-	0	-	4	0.2%
Region	Domestic	0	0.0%	0	0.0%	-	-	-	-	674	45.6%	1,972	78.6%
	Foreign (Note 2)	0	0.0%	0	0.0%	-	-	-	-	-	-	-	-
Total Employee Turnovers		0	0.0%	0	0.0%	-	-	-	-	674	45.6%	1,972	78.6%
Active Employees		1	25%	3	75%	-	-	-	-	1,477	37.0%	2,510	63.0%

Note 1: Employee Turnover Rate = (Total Employee Turnovers / Active Employees) × 100
Note 2: "Foreign" regional classification primarily refers to Vietnam (nationality), which represents the primary nationality of NYPCB's foreign workforce.

4.2.3 Employee Care and Human Rights

NYPCB continuously promotes a variety of employee care programs to motivate personnel, enhance employee welfare, and facilitate a balanced development across work, health, and life. For related content, please refer to the "Work and Life" section on our official website.

The Company is committed to employee care and continuous improvement, providing diverse support and incentive measures. In 2025, personnel counseling specialists utilized systematic counseling to assist personnel in resolving challenges related to workplace stress, personal life, and family. A total of 104 interview sessions were conducted throughout the year.

Furthermore, an improvement proposal bonus system has been established to encourage personnel to identify abnormal conditions and propose corresponding improvement plans. Upon adoption, bonuses are distributed based on the effectiveness and execution period of the proposal. In 2025, a total of 676 improvement proposals were submitted, with total bonus distributions amounting to approximately NT$200,000. Through our innovation platform website, we provide a professional discussion space for personnel and offer appropriate rewards for outstanding innovative proposals, thereby stimulating innovative thinking and enhancing overall efficiency.

Item	2023	2024	2025
Total Number of Improvement Proposals	467	618	676
Incentive Amount (Unit: NTD)	144,800	199,100	201,550

Furthermore, NYPCB provides Employee Assistance Programs (EAPs). Through the consultation resources of the Municipal Department of Health's Mental Health Center, department supervisors and colleagues can seek professional assistance from social workers and counselors regarding management, psychological, family, or relationship issues. This initiative aims to mitigate risks and damages resulting from human errors, natural factors, or improper handling.

Human Rights Policy

NYPCB believes that every individual should be treated with fairness and respect, and guarantees equal employment opportunities for job applicants and all personnel, thereby safeguarding basic human rights. In 2025, there were no significant investment agreements or contracts that included human rights clauses. For detailed information regarding the Company's human rights policy, human rights issues of concern, concrete practices, and human rights protection training, please refer to the "Human Rights Policy and Concrete Practices" section on our official website.

The Company periodically holds communication meetings for supervisors at all levels and publishes a corporate magazine quarterly. Personnel can also express their opinions through the employee suggestion box, the sexual harassment prevention hotline, or the feedback hotline. In 2025, there was a total of 1 human rights-related grievance case submitted through formal grievance channels, primarily regarding the partial payment of wages. Following proper communication and handling, the issue has been responded to and resolved.

Human Rights Policy and Concrete Practices

Labor Union

NYPCB workers are free to join or not join labor unions, as well as run for representative positions, and can communicate working issues openly with the Company's management without fear of retaliation, threats, or harassment. In 2025, the number of personnel participating in the labor union accounted for 61.1% of the total headcount. To prevent any concerns among colleagues regarding the operations of the Company's labor union, the Company does not intervene in practical union operations or interfere with the roster of union organization members. Within legal and reasonable boundaries, the union is permitted to fully exercise its functions, facilitate communication, and extensively discuss labor topics.

The Company periodically holds union seminars every quarter to conduct exchanges of opinions between labor and management, and to address feedback. For feedback from colleagues who have not joined the union, designated representatives are assigned to attend the meetings. These representatives collect feedback in advance to be included in the meeting reviews, and the review conclusions are communicated back after the meetings (e.g., a Vietnamese dormitory warden serves as the designated representative for migrant workers' feedback, while Taiwanese personnel's feedback is collected by respective performance specialists and forwarded to the designated representative).

Labor-Management Agreements

Regarding labor-management relations, NYPCB has established an employee grievance system and formulated work rules as well as personnel management regulations. These clearly define matters concerning the rights, obligations, and management tasks of both labor and management, enabling personnel to fully understand and protect their own rights and interests.

NYPCB ensures that all personnel master the usage of grievance channels through periodic training and advocacy. Furthermore, through face-to-face communication and feedback mechanisms, all personnel participate in the design, review, operation, and improvement of the grievance mechanism. Feedback and improvements in 2025 were all handled properly, and the satisfaction level of all personnel regarding the grievance mechanism, remedial procedures, and outcomes was rated as favorable for the year 2025.

Stakeholder Group	Communication Channels	Department in Charge	Resources / Supporting Units		2025 Communication Outcomes
All Employees	1. Face-to-Face Communication • Regular meetings with the Labor Union / Employee Welfare Committee (Board of Directors and Supervisors Meetings / Labor-Management Meetings) 2. Written Communication • Grievance forms	Supervisors at all levels	Management	Board of Directors	• Daily: Morning briefings • Quarterly: Occupational Safety and Health Committee meetings, Labor Union seminars • Ad-hoc: Direct communication between executive management and union representatives
	1. Human Resources Services • Official announcements • Corporate magazine (digital and print) 2. Employee Assistance Programs (EAPs) • Plant Management Department (logistical support and welfare services) • Employee Welfare Committee (regular performance valuations and satisfaction surveys)	HR Department	HR Department		• Monthly: Employee Welfare Committee meetings • Bi-monthly: "Formosa Plastics Group" magazine • Annually: Employee satisfaction surveys • Ad-hoc: Management system improvement feedback forms
	Employee Grievance & Feedback Channels • Plant Hotline "799" • Physical suggestion boxes • Internal Information Systems(online suggestion box)	System	System		Ad-hoc: • Established physical and online suggestion boxes (via Lotus Notes, Outlook) • Plant Hotline "799" available

Employee Satisfaction Survey

NYPCB implements various employee care programs to motivate employees, enhance employee benefits, and promote a healthy balance among work, health, and life. Annually, the Human Resources Section under the President's Office of the General Management Division distributes the "Employee Engagement and Care Questionnaire." The survey covers key dimensions including job satisfaction, teamwork and communication, management effectiveness, growth and development, and corporate identity.

The 2025 survey targeted all regular employees below the level of first-level supervisors. The survey was conducted from December 18, 2025, to January 5, 2026, achieving a response rate of 42%. The overall rating was A-, which met employee expectations.

Based on the 2025 survey results, NYPCB’ s employee counseling specialists continue to utilize systematic counseling mechanisms to help employees manage workplace stress. Additionally, an improvement proposal bonus system has been established to encourage employees to identify operational abnormalities and propose corrective action plans. By providing diverse support and incentive measures, the Company addresses employee needs and feedback, thereby increasing employee satisfaction and boosting overall productivity and competitiveness.

4.3 Talent Cultivation and Development

4.3.1 Career Learning Map

NYPCB has a complete training and development system for the new recruits, and has created a quality working and learning environment to cultivate professional talents with innovative perspective and continuous improvement. At the same time, a comprehensive training plan for different stages of each employee' s career has been created to facilitate gradual improvement, allowing them to excel and become an outstanding and practical professional.

◆ Career Development Road Map for Employees

New Recruit	Worker	Supervisor	Management	Senior Management	Senior Executive
					
Content of the Training	Content of the Training	Content of the Training	Content of the Training	Content of the Training	Content of the Training
• New Hire Orientation	• Job-Specific Basic Training • Job-Specific Professional Training • Job Training Certification • Other Courses (Lifestyle and Health Seminars)	• Job-Specific Basic Training • Job-Specific Professional Training • Management Trainee Program / Future Leader Training • Job Training Certification • Other Courses (Lifestyle and Health Seminars)	• Job-Specific Basic Training • Job-Specific Professional Training • Management Trainee Program / Future Leader Training • Job Training Certification • Other Courses (Lifestyle and Health Seminars)	• Management Trainee Program / Future Leader Training • Mid-Level Management Cross-Functional Training • Other Courses (Lifestyle and Health Seminars)	• Cross-Functional Training • Other Courses (Lifestyle and Health Seminars)

4.3.2 Employee Training and Development Status

In 2025, NYPCB's training courses were conducted on-the-job by individual departments, with the Training Section of the President's Office centrally coordinating general job-specific professional training and leadership development programs.

A total of 4,339 training sessions were conducted, with 9,870 participants (excluding executive management). Total training hours reached 260,225 hours, averaging 26.4 hours per employee. Total training expenditures amounted to approximately NT$16.68 million, representing an increase of NT$11.23 million compared to 2024. This increase was primarily driven by newly incurred training expenses associated with the entry of migrant workers.

- Average number of training hours for different types of employees in the recent 3 years

Unit: Hours / Person

Position	Year	2023	2024	2025
Senior Management	Total Number of People	79	81	79
	Total Number of Hours	430	358	313
	Average	5.4	4.4	4.0
Management	Total Number of People	228	222	205
	Total Number of Hours	2,660	1,782	1,636
	Average	11.7	8.0	8.0
Supervisor	Total Number of People	751	763	767
	Total Number of Hours	15,201	16,477	17,152
	Average	20.2	21.6	22.4
Worker	Total Number of People	5,402	4,854	4,832
	Total Number of Hours	134,843	138,579	150,172
	Average	25	28.5	31.1
Total	Total Number of People	6,460	5,920	5,883
	Total Number of Hours	153,134	157,196	169,273
	Average	23.7	26.6	28.8

Note 1: Total headcount excludes executive management and is based on the workforce data as of the end of December of the respective year.
Note 2: The 2024 figures have been updated due to an adjustment in the calculation scope.

- Average Training Hours per Employee Category for Subsidiaries in 2025

Unit: Hours / Person

Position	Year	USA	Hong Kong	Kunshan
Senior Management	Total Number of People	-	-	24
	Total Number of Hours	-	-	16
	Average	-	-	0.7
Management	Total Number of People	-	-	124
	Total Number of Hours	-	-	206
	Average	-	-	1.7
Supervisor	Total Number of People	-	-	727
	Total Number of Hours	-	-	8,851
	Average	-	-	12.2
Worker	Total Number of People	-	-	3,112
	Total Number of Hours	-	-	81,879
	Average	-	-	26.3
Total	Total Number of People	-	-	3,987
	Total Number of Hours	-	-	90,952
	Average	-	-	22.8

Note 1: Total headcount excludes executive management and is based on the workforce data as of the end of December of the respective year. Considering the scale and local requirements of overseas operating sites, the Company will evaluate and plan educational and training systems that comply with local regulations in the future.

• Average training hours employee in the most recent 3 years

Unit: Number of people, Hour, Hour/People

Year	2023		2024		2025	
Gender	Male	Female	Male	Female	Male	Female
Total Number of People (Person time)	4,318	2,142	6,512	3,515	3,896	1,987
Total Training Hour	103,656	49,478	172,294	90,841	114,899	54,374
Average(Hour / People)	24	23.1	26.5	25.8	29.5	27.4

Note1: The total number of employees does not include Senior Executives. The statistics are based on the headcount as of the end of December of the reporting year.

• Average Training Hours per Employee for Subsidiaries in 2025

Unit: Number of people, Hour, Hour/People

Company	USA		Hong Kong		Kunshan	
Gender	Male	Female	Male	Female	Male	Female
Total Participants (Number of Attendees)	-	-	-	-	3,896	1,987
Total Training Hours (Hours)	-	-	-	-	114,899	54,374
Average Training Hours (Hourz/People)	-	-	-	-	29.5	27.4

Note 1: Total headcount excludes executives; data is based on headcount as of December 31 of the current year.

◆ Training Session: First Aid Refresher Training



Training Course: Refresher Training for Hazardous Work Supervisors



Training Course: First Aid Refresher Training

4.4 Occupational Health and Safety

4.4.1 Workplace Safety

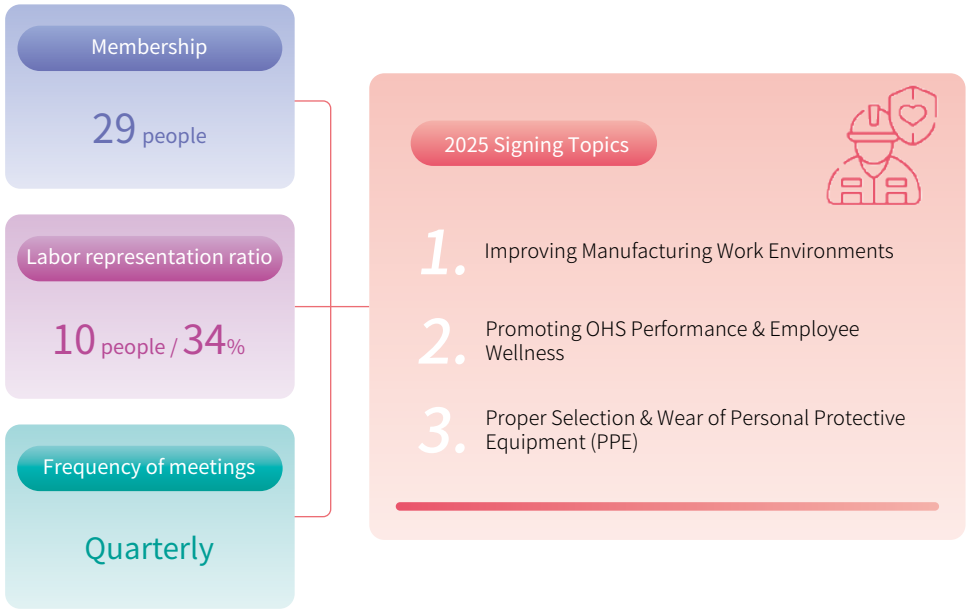
Occupational Safety and Health Management System

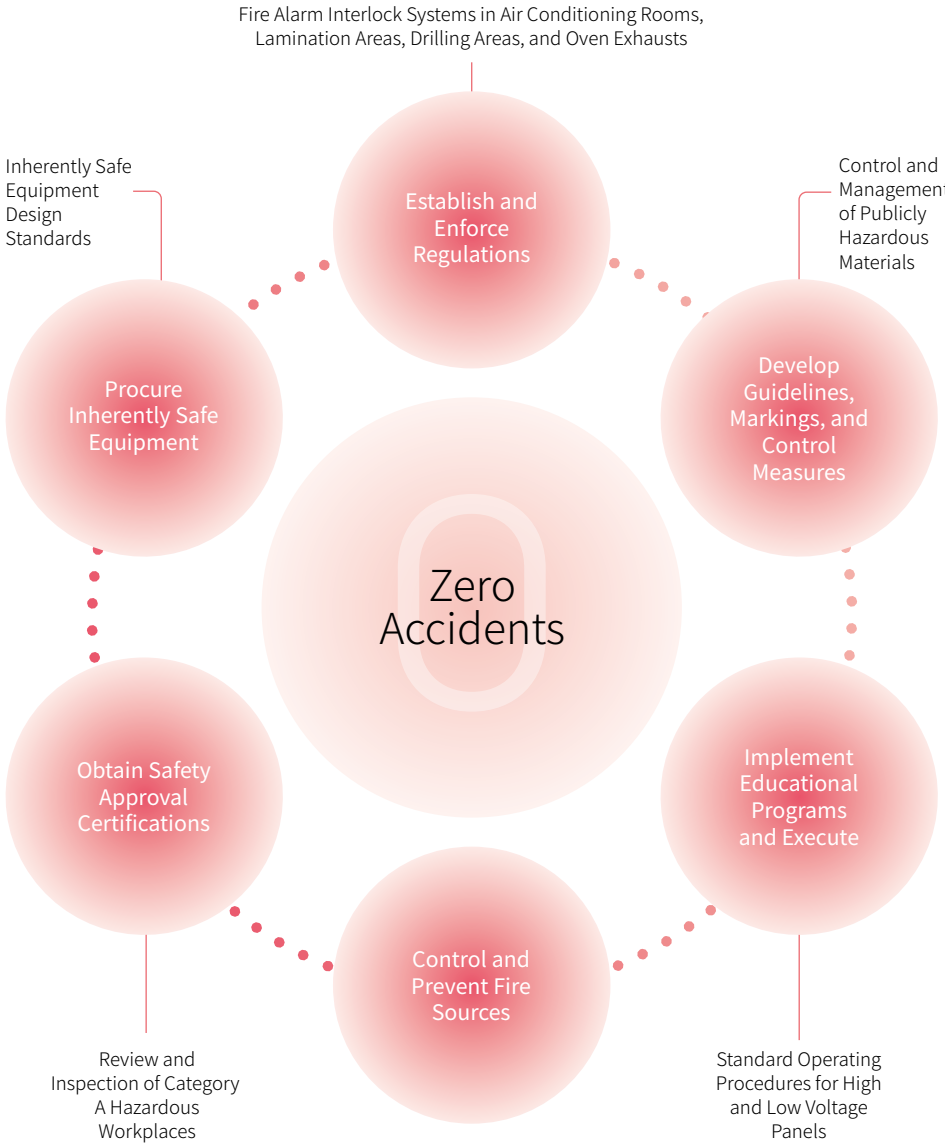
NYPCB actively promotes workplace safety and has established a clear occupational health and safety organizational structure. Furthermore, five members of our ESG promotion committee possess professional backgrounds in firefighting. In compliance with regulatory requirements, all plant locations have established Occupational Health and Safety Committees, with worker representatives legally accounting for over one-third of the committee members. Together, they participate in optimizing and improving the occupational health and safety system (which encompasses fire safety management).

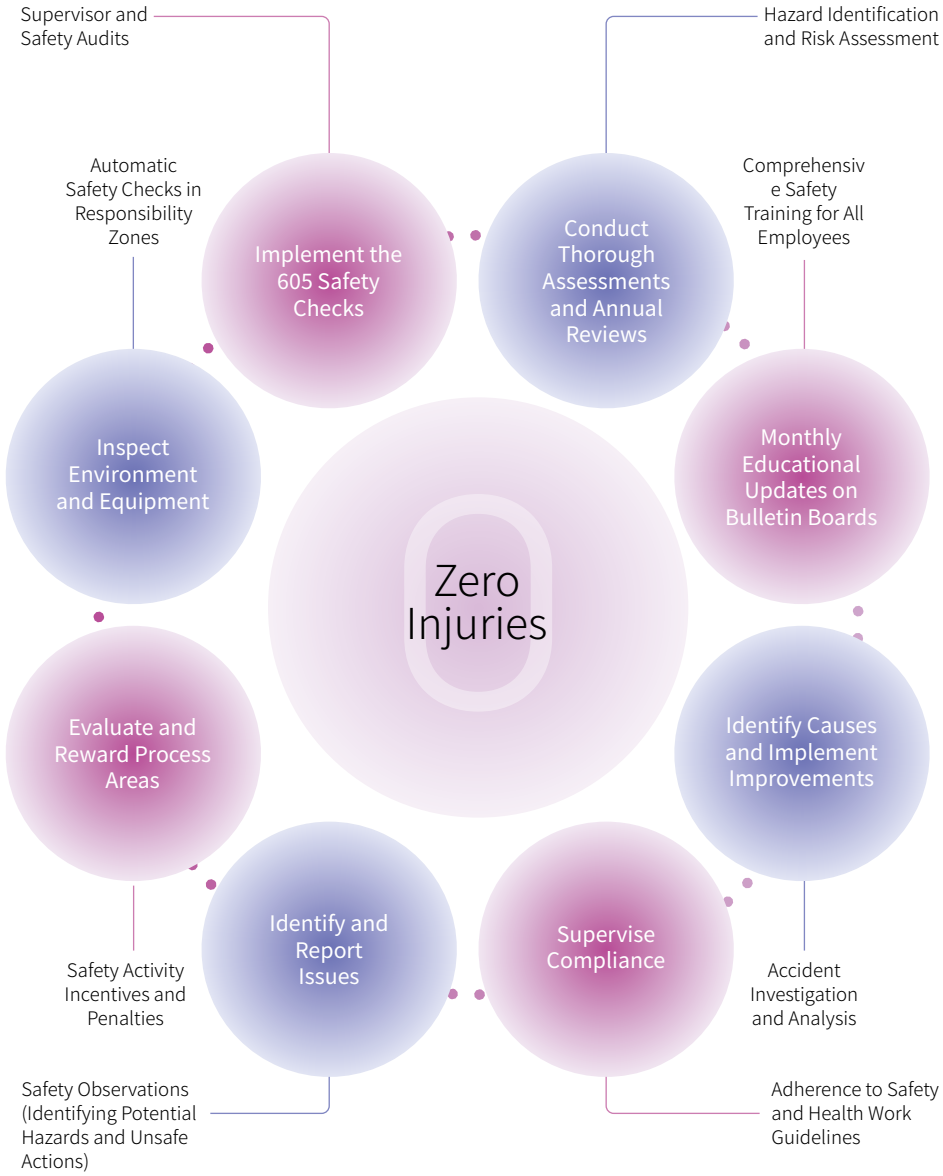
The company has obtained ISO 45001:2018 Occupational Health and Safety Management System certification. This system achieves 100% coverage across all workers at all company plants, including 5,883 employees (98.2%) and 106 contractor workers (non-employees, 1.8%).

In 2025, no major occupational health and safety violation incidents occurred across any of our plant locations.

◆ Occupational Safety and Health Committee




Fire Alarm Interlock Systems in Air Conditioning Rooms, Lamination Areas, Drilling Areas, and Oven Exhausts
Inherently Safe Equipment Design Standards
Control and Management of Publicly Hazardous Materials
Establish and Enforce Regulations
Procure Inherently Safe Equipment
Develop Guidelines, Markings, and Control Measures
Zero Accidents
Obtain Safety Approval Certifications
Implement Educational Programs and Execute
Control and Prevent Fire Sources
Review and Inspection of Category A Hazardous Workplaces
Standard Operating Procedures for High and Low Voltage Panels


Supervisor and Safety Audits
Hazard Identification and Risk Assessment
Automatic Safety Checks in Responsibility Zones
Comprehensive Safety Training for All Employees
Implement the 605 Safety Checks
Conduct Thorough Assessments and Annual Reviews
Inspect Environment and Equipment
Monthly Educational Updates on Bulletin Boards
Zero Injuries
Evaluate and Reward Process Areas
Identify Causes and Implement Improvements
Identify and Report Issues
Supervise Compliance
Safety Activity Incentives and Penalties
Accident Investigation and Analysis
Safety Observations (Identifying Potential Hazards and Unsafe Actions)
Adherence to Safety and Health Work Guidelines

Damage risk identification and assessment

The Company has established a systematic hazard identification and risk assessment process to prevent unsafe working environments (including fire hazards) or operational behaviors during manufacturing processes. The risk assessment team includes at least one certified Process Safety Assessment Professional who undergoes 82 hours of training annually. Guided by occupational health and safety management personnel, the team conducts reviews alongside department managers familiar with the processes and equipment maintenance specialists.

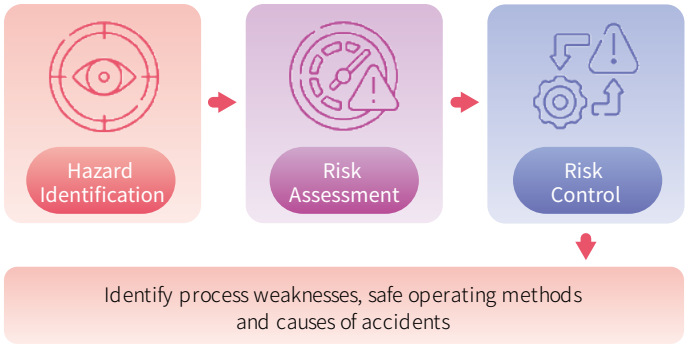
If employees identify any potential hazards or risks in the workplace, they can report them to their supervisors or submit a "Near-Miss Incident Report Form." A dedicated investigation team conducts an inquiry and logs the case to evaluate the degree of impact, probability of occurrence, and risk level of major potential hazards. Root causes of near-miss incidents are identified through analytical methods, which then inform revisions to Standard Operating Procedures (SOP), process conditions, DCS (Distributed Control System) parameters, and other operational content. These efforts strengthen facility equipment safety, enhance protective measures, and reinforce management controls—such as key items for internal self-inspections, supervisory walkthrough priorities, and the creation of training materials.

In addition, potential risk levels and necessary protective measures are identified through construction work control and Job Safety Analysis (JSA) for non-employee workers (such as contractors, janitorial staff, and kitchen staff), thereby improving safety and mitigating risks. Furthermore, the company organizes educational sessions and campaigns, including ergonomics hazard prevention and relaxation lectures, introductions to the "211 Healthy Meal Plate" diet, and "Five Tips to Avoid Thrombosis." These initiatives cover key health domains, including physical activity, healthy eating, weight management, and chronic disease management.

Through active participation in discussions, attendance sign-ins, courses, and related health promotion activities, event details are broadly disseminated via promotional campaigns, posters, emails, and bulletin boards. Ultimately, these activities and mental health management practices aim to enhance physical and mental well-being while boosting workplace vitality.

In 2025, a total of 144 false alarms were raised, and cases have been filed for control, tracking and improvement, while continued activity is encouraged to leap forward and precise potential rescue. In addition, if an employee finds that the autonomous working environment is risky or requires rescue, or a place that may lead to rescue, he or she may make his or her own judgment and have no right to retreat safely to protect his or her own safety and avoid risks, and report through channels such as instant response of employees in each unit, communication meetings, IE proposals, and safety observations, and will not be punished for this.

◆ Grinding and risk assessment process



Accident Investigation

The company has established a complete accident investigation process(including fire hazards), including post-accident investigation, rectification, training and other processes, to continuously improve the incident situation and optimize the work process to effectively reduce the recurrence of similar incidents.

The accident happened

- 24- hour internal accident investigation team (depending on the scale of the incident)

Investigation Phase

- Visit relevant personnel
- Collect information
- Fault tree analysis cannot find the cause

Improvement measures

- Report investigation results and improvement measures to the chairman
- Tracking improvements

Professional Training

- Employees of relevant departments receive major anomaly investigation training
- Assign appropriate personnel to conduct cross-company / factory investigations as necessary

Health Risk Management and Assessment

Our company refers to the five major categories of the "Reference Guidelines for Occupational Diseases" of the Ministry of Labor, and based on our own industry and organizational characteristics, we have summarized the five major infectious factors that cause occupational diseases among employees, namely "social-psychological", "physical", "chemical", "biological" and "human factors", and actively provide management behaviors and track related performance.

Destructive Factor	Social Psychology	Physical	Chemical	Biological	Human Factors Engineering
content	Working hours, work pressure	Abnormal temperature, independent radiation, etc.	Among them, organic solvents, strong acids and bases, etc.	Microorganisms, infectious pathogens, etc.	Long-term muscle load
Industry Features	Overworked, middle and senior staff	Hazard Hazard, Hazard Hazard	Strong acids, strong bases, oxidizing substances, toxic chemicals	COVID-19 and epidemics	Repetitive muscle injuries
2025 Practice	Risk health check-ups and overtime hours are used to conduct obesity assessments, and high-level personnel provide work advice and follow-up to on-site doctors	1. Regularly monitor the working environment and health examine 2. Carry out hierarchical management and control based on monitoring and inspection results	1. Set up relevant sewage discharge measures and operation supervisors in accordance with the law 2. Regularly monitor the working environment and conduct health checks 3. Conduct hierarchical management and control based on monitoring and inspection results	1. Regularly announce information related to AIDS prevention and treatment 2. Establish countermeasures for each control stage	1. Implement a human poisoning prevention plan and make improvements for high-risk areas

Occupational accident statistics

In 2025 ,one occupational accidents occurred at the Jinxing Factory. Subsequently, according to the accident investigation process, an investigation was conducted and a case was filed for improvement project tracking , including strengthening on-site management measures, increasing employee occupational safety education and training, and accident drills.

The accident happened	Investigation Phase	Improvement measures	Professional Training
In May at Jinxing Factory: A colleague slipped and fell while walking in the workplace aisle and was injured. All of the above incidents are under investigation by the accident investigation team.	Looking back at the data from 2021 to 2024, there are no related events, which are abnormal occurrence types, as explained below: • Analysis by event type: 1 falls • Review of basic reasons: 1. The valve at the bottom of the oil storage tank was not properly closed before the machine was moved, resulting in residual silicone oil dripping onto the ground during the relocation. 2. The work area was not isolated and warned during the handling and cleaning operations.	In response to the 2025 occupational accident incidents, the company implemented the following improvements: • Revise and improve machine cleaning and maintenance procedures. Before relocating a machine, ensure all internal chemicals have been removed and all valves are properly closed. • Isolate the work area before moving the machine. Ensure the site is thoroughly cleaned and restored before lifting the isolation. • Implement and promote safety observation and interviews to enhance process supervisors' awareness of potential hazard identification (1,572 hazards identified in 2025).	We conduct case education for all occupational accidents to help our employees understand the causes of accidents and related safety precautions. In fiscal 2025, 1,375 people have completed relevant training.

- Statistics of occupational accidents in the past three years

Unit: hour; person; item; ratio

year	2023		2024		2025	
category	staff	Contractor	staff	Contractor	staff	Contractor
Total working hours	13,992,704	208,000	10,6622,608	150,784	12,317,360	179,520
Death toll	0	0	0	0	0	0
Number of disabled cases	0	0	3	0	1	0
Death rate caused by occupational injuries (Note 1)	0	0	0	0	0	0
Disabling Injury Severity Rate (Note 2)	0	0	0.28	0	0.08	0
Disabling Injury Frequency (Note 3)	0	0	7	0	2	0
Comprehensive injury index (Note 4)	0	0	0.04	0	0.01	0
Number of deaths caused by occupational diseases	0	0	0	0	0	0
Death rate caused by occupational diseases	0	0	0	0	0	0
Number of recordable occupational disease cases	0	0	0	0	0	0

- Occupational hazard statistics of subsidiaries in 2025

Unit: hour; person; item; ratio

Company	NY PCB (USA)		NY PCB (HK.)		NY PCB (KS.)	
category	staff	Contractor	staff	Contractor	staff	Contractor
Total working hours	880	-	-	-	14,015,467	147,544
Death toll	0	-	-	-	0	0
Number of disabled cases	0	-	-	-	1	0
Death rate caused by occupational injuries (Note 1)	0	-	-	-	0	0
Disabling Injury Severity Rate (Note 2)	0	-	-	-	0.071	0
Disabling Injury Frequency (Note 3)	0	-	-	-	0.193	0
Comprehensive injury index (Note 4)	0	-	-	-	0.0000137	0
Number of deaths caused by occupational diseases	0	-	-	-	0	0
Death rate caused by occupational diseases	0	-	-	-	0	0
Number of recordable occupational disease cases	0	-	-	-	0	0

Note 1: Occupational injury-caused death rate = Number of deaths caused by occupational injuries * 1,000,000 / Total working hours
Note 2: Disabling injury frequency = number of disabling injuries * 1,000,000 / total working hours
Note 3: Disability injury severity = number of days lost due to disability injury * 1,000,000 / total working hours
Note 4: Comprehensive injury index = $\sqrt{}$ disabling injury frequency * disabling injury severity / 1,00
Note 5:NY PCB(HK) is a holding company and has no employees, therefore it is not included in the statistics.

Employee health care and promotion

Health Care:
Partnering with the Chang Gung medical team to provide employees with health examinations and medical services.

2025 Implementation Results :

- Arrange more than 15 consultations per month by occupational medicine specialists to provide on-site medical consultation services. We also conduct employee health checks every year and launch health promotion programs for overworked, middle-aged and elderly people.
- Cooperate with local health centers to organize flu vaccination activities



Health promotion courses:
including injury and disease diagnosis and treatment, preventive health care, smoking cessation consultation, etc

2025 Implementation Results :

- The Health Center will announce relevant health information every month for all employees to know. The Shulin Plant has passed the Ministry of Health and Welfare's Workplace Health Certification Mark - Promotion Level in 2024 .
- Organize AED-CPR courses to help colleagues understand the key points of first aid
- Conduct health promotion activities for non-employees, such as relaxation lectures on human-caused hazards prevention, the 211 plate diet, and five ways to avoid thrombosis.



Environmental testing:
For process areas and offices, testing is performed every six months in accordance with the law

2025 Implementation Results :

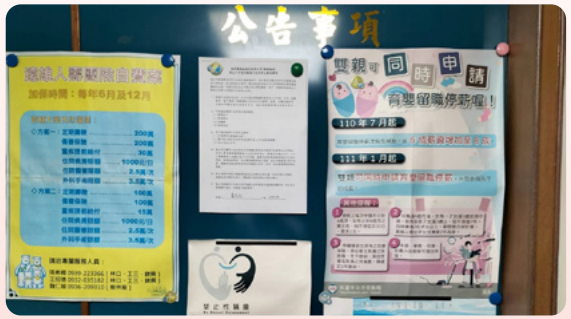
All physical and chemical monitoring results are lower than the legal control standards



Employee insurance:
Reduce the risk of major accidental injuries or accidents and arrange group accident insurance for employees

2025 Implementation Results :

Get accident insurance coverage of 600,000 and accident medical coverage of 20,000 to reduce colleagues' medical expenses.



Physical and mental care:
NYPCB Welfare Committee organizes various leisure activities from time to time

2025 Implementation Results :

Organize recreational activities such as hiking, shrimp fishing, bowling, basketball games, etc., and organize parent-child travel activities to increase parent-child interaction and care



4.4.2 Public safety within the factory area

Supplier and contractor safety management

To prevent and mitigate significant occupational safety and health risks and negative impacts arising from business relationships, NYPCB has implemented a comprehensive management mechanism for contractor operations. This includes a "Contractor Pre-Entry Training" conducted every two years before contractors enter the factory, which is a necessary condition for their work. The company regularly holds contractor pre-entry training courses on the first and third Fridays of each month. The courses cover factory operation safety regulations, high-risk operation control requirements, environmental regulations compliance, and emergency response procedures (including fire safety management). Tests are conducted after the training to ensure that personnel fully understand the relevant requirements.

In addition, to enhance daily operational safety, a "toolbox meeting" is held before work begins each day to reiterate and supervise contractors, announce new measures, and strengthen training to address audit deficiencies. This ensures that protective measures and personnel allocation meet regulations. During construction, daily inspections and high-risk operation control are implemented to reduce the risk of occupational accidents on site. After project completion, the contractor's safety and quality performance during construction is evaluated as a basis for future cooperation and continuous improvement, thereby enhancing the overall occupational safety and health management level of the supply chain. No major industrial accidents or fires occurred in the contractor's construction area in 2025.

Construction Management Methods

To prevent construction safety accidents,NYPCB has continuously strengthened safety education and training for contractors, promoted various contract safety management systems, and held observation and seminar meetings in recent years. In 2025, Nanyang Power trained a total of 1,299,314 contractors.

To ensure contractors implement management, the regulations stipulate that contractors must comply with the Occupational Safety and Health Act and related laws and regulations, establish occupational safety and health organizations and members, and require contractors to assign 1 to 5 full-time occupational safety and health management personnel with valid certificates and necessary qualifications for each construction project, so as to ensure work safety and environmental hygiene when carrying out safety and health management activities at the construction site.

- Before construction

Work Steps	Responsible Unit/Personnel	Work Item
1. Engineering commission	Entrusting unit	1. Issuance of work order 2. Construction operation safety notification form; establishment of workplace environment, potential hazards and safety measures
2. Design budget	Design Course	1. Safety considerations are included in the budget during project design. 2. The budget is prepared based on the actual safety facilities required on the construction site.
3. Contractor Safety Notice	Supervisor	1. After project contracting, inform the contractor's site manager and the company's safety and health management personnel of safety matters and obtain their signatures. 2. Confirm that all construction personnel entering the site have completed safety and health training and that computer system control has been implemented. 3. The contractor's manager completes and submits the "Contractor's Employees' Physical and Mental Health Status Survey Form Regarding Injuries and Illnesses During Contracted Work". 4. The contractor submits a case-specific Job Safety Analysis (JSA), conducts training and awareness sessions for construction personnel, and obtains their signatures.
4. Factory entry certificate application	Supervisor	1. E-commerce vendors can apply for factory access permits online. 2. Non-e-commerce vendors must submit their application for record-keeping by the supervising department.
5. Factory entry certificate issuance	Security Section	1. Construction Work Safety Notification Form (Contract Number) signed by construction personnel 2. Computer verification of contractor's pre-entry safety training (personnel code)
6. Construction application	Supervisor	1. Issue a work safety permit application form and submit it to the client for signature. 2. Assign supervisors.
7. Construction Permit	Entrusting unit	Safety supervisor assigned

• Under construction

Work Steps	Responsible Unit/Personnel	Work Item
1. Incoming inspection of machinery and equipment	Supervisors or workplace safety personnel	1. Inspection of hazardous machinery and tools 2. Inspection of electrical tools
2. Daily Toolbox Meeting	Supervisor	Promotion of construction safety matters
3. Construction safety supervision and control	Safety supervisor	1. Confirmation and supervision of safety facilities and protection during construction 2. Construction is prohibited and personnel entry is restricted in areas not covered by the approved construction application.
	Factory safety personnel	3. Conduct unscheduled inspections of the construction area and personnel's safety facilities and protective gear during daily construction.
	Supervisor	4. Confirmation and supervision of safety facilities and safety protection before, during, and after construction.

• After construction

Work Steps	Responsible Unit/Personnel	Work Item
Confirmation after construction	Entrusting unit	1. Confirmation of completion of work environment cleaning 2. Confirmation of completion of industrial waste cleaning
	Supervisor	3. Daily construction worker factory exit confirmation

Safety Supervisor Training

In order to ensure the safety of construction operations, our company has set up full-time engineering safety supervisors in each factory, which is superior to the provisions of laws and regulations. We hope that through dedicated supervision, we can remind manufacturers of construction safety at any time, inform them of correct construction safety behaviors, change manufacturers' safety concepts, and help supervise manufacturers to conduct independent safety management before, during and after construction, and actively protect the safety of contractors and processes.

In order to enable safety supervisors to effectively perform their functions, effectively teach manufacturers, and promote training courses to improve safety supervisors' professional knowledge and hazard identification capabilities, classroom training is combined with practical physical training to strengthen the professional capabilities of safety supervisors. From 2011 to 2025, a total of 442 people have received professional training in NYPCB.

◆ Safety Supervisor Training for High-Altitude, Confined Space, and Hydro-Jetting Operations







Safety and health education

Most accidents are related to human error. Therefore, how to educate employees and enhance their safety awareness and ability to respond to emergencies is the primary focus of NYPCB's safety and health education and training. There are 95 sessions of work safety training courses offered in 2024 , with a total of 1,256 trainees and a total training time of 6,198 hours, with an average training time of 4.93 hours per person. For information on the 2024 course opening schedule, number of trainees, etc., please visit the official website " Training and Development " .

Training and Development

Emergency Response Mechanism

Phase I	Phase II	Phase III
Urgent Danger Level: Limited to small leaks, fires, pollution and other disasters within the factory, and will not affect or spread to neighboring factories	Urgent Danger Level: Major accidents or natural disasters such as large leaks, fires, explosions, or the tendency of the disaster to expand after self-response occur within the factory, which will affect or affect neighboring factories	Urgent Danger Level: Major accidents or natural disasters have spread outside the factory area, posing a serious threat to people outside the factory area
illustrate: • The factory where the accident occurred shall independently carry out rescue work according to the "Factory Emergency Response Organization" • The on-duty supervisor, day (night) supervisor or factory (section) manager of the accident department will serve as the on-site commander.	illustrate: • The factory where the accident occurred requests the assistance of neighboring factories or relevant departments of the factory area to carry out rescue operations according to the "Factory Area Emergency Response Organization" • The on-duty supervisor of the accident department, the day (night) supervisor or the factory (department) director shall ask the factory emergency response commander for assistance and carry out rescue.	illustrate: • If a major accident or natural disaster has spread beyond the factory area and poses a serious threat to people outside the factory area, the factory emergency response commander or the head of the factory where the accident occurred will implement rescue efforts in accordance with the "Factory Emergency Response Organization" • At the same time, request support from relevant central or local government agencies

◆ Incident reporting process

Internal notification	Factory and external notification	Relevant departments will be informed to respond
illustrate: The person who discovers the accident should report it to his immediate supervisor or the safety and health, fire protection specialists and the first-level director of the factory. On holidays or at night, he should report it to the factory day (night) supervisor or the factory (duty supervisor).	illustrate: 1. The accident unit shall have a dedicated person to report to the factory management unit, the security office, the general manager's office, etc. 2. If you need to request assistance from the local fire department or ambulance, the guard room will be responsible for reporting.	illustrate: When producing, manufacturing, using and storing hazardous chemicals that may cause harm to neighboring plants if leaked, the neighboring plants should be classified into hazard levels according to the amount and severity of the leak, and the neighboring plants should be notified immediately when an accident occurs.

Disaster Drills

NYPCB has established detailed emergency response procedures and scheduled drill plans for various unexpected situations that may occur in the factory, such as earthquakes, fires, chemical leaks, natural disasters and other sudden incidents, and has carried out personnel training to familiarize them with response skills such as immediate notification, emergency response and disaster relief, on-site control, and treatment of casualties.

- 2025 Disaster Prevention Drill Results

  Disaster preparedness training program:
  Disaster prevention drills (including escape drills)

Company	Training sessions	Number of participants
NYPCB	10 sessions in total throughout the year	5,885 people
Kunshan Company	19 sessions in total throughout the year	3,720 people

Note 1: NYPCB USA is a shared office with no disaster-related training courses; NYPCB Hong Kong is a holding company with no disaster-related training courses

◆ Real training photos





chapter

5 Social Contribution

5.1 Community Engagement and Neighborhood Partnership 114

5.2 Environmental Stewardship Program (Responsible Unit: Administration Department) 116



Corporate Vision

NYPCB embraces the founding spirit of giving back to society as the core value of its social contribution efforts. The Company has long been committed to supporting disadvantaged groups in Taiwan and actively sponsors public welfare initiatives in the areas of education, healthcare, and social welfare.

Guided by the vision of “From society, for society,” Nan Ya PCB strives to strengthen its positive impact on neighboring communities, foster harmonious relationships with society and local residents, and work together to create a prosperous and sustainable community. By sharing achievements and resources, the Company aims to build a better future and advance toward long-term sustainable development.

Corporate Policy and Commitment

NYPCB through the integrated resources of the Formosa Plastics Group, upholds the spirit of “from society, for society.” The Company is committed to making regular and long-term investments in social welfare initiatives. It reviews the effectiveness of these efforts annually and continuously expands its impact in ways that address local community needs. Through these actions, Nan Ya PCB strives to achieve its vision of sustainable development, mutual prosperity, and harmonious coexistence with society.

5.1 Community Engagement and Neighborhood Partnership

5.1.1 Building a Harmonious Relationship with the Community

NYPCB has long been committed to cultivating strong ties with local communities and promoting mutual prosperity. The Administration Department has established a Community Relations Team and Volunteer Group to maintain regular communication and engagement with local residents, fostering trust, mutual support, and a constructive channel for dialogue between the company and the community.
In addition, NYPCB actively cares for senior citizens, children and youth, and other disadvantaged groups. The Company supports local communities and reputable social welfare organizations in organizing festive celebrations, charity flea markets, and other public welfare activities. Employees are also encouraged to participate in environmental protection and community service initiatives as volunteers, contributing to both society and the environment through meaningful actions.
Through the implementation of diverse community and volunteer programs, NYPCB aims to work hand in hand with neighboring communities to spread care, hope, and positive impact throughout society. By fulfilling its corporate social responsibility and strengthening community partnerships, NYPCB strives to create a harmonious and sustainable future under the spirit of "One Community, One Family."

Social Welfare

All Company sites implement community engagement and neighborhood partnership initiatives in accordance with the plans developed by their respective local Administration Departments. Taking NYPCB's facilities as an example, the community engagement activities actively participated in and promoted during 2025 are summarized below:

Items	artner Organizations	Implementation Approach	2025 Performance Results
Community Visits and Communication	1.Village offices 2.Local residents	1.Conduct irregular visits to establish communication channels 2.Invite participation in factory activities to promote harmonious relationships	1. Xinxing Plant and Shulin Plant assisted elderly care stations and vulnerable residents in Changxing Village and Shanxia Village with meal service applications, totaling 363 service instances and approximately NT$257,000 in support. 2. Shulin Plant conducted a "Warm Winter Care for Low-Income Households" program, benefiting a total of 123 households in surrounding areas including Shanli Village, Shanxia Village, and Zhongshan Village, with donations of NT$58,000 and participation of 4 volunteers.
Arts and Cultural Promotion	New Taipei City Government (Shulin Plant)	Sponsorship of funding for local lantern festival activities	On January 15, 2025, for the "Shulin Beauty of New Taipei City" Spring Carnival Lantern Festival, a large illuminated display was sponsored (NT$70,000). The event featured lantern exhibitions and traditional folk blessing activities, and encouraged the public to record local scenery through painting.
Neighborhood Relations	1. District office 2. Village offices 3. Community development associations	Actively participate in activities organized by district offices, village offices, and community development associations to maintain good relationships.	1. To promote good neighborly relations, approximately NT$552,000 was sponsored for community activities.
Environmental Volunteer Service	Employees and their families from all plants	Mobilize employees and their families to serve as environmental volunteers and jointly maintain cleanliness in the areas surrounding the factory.	1. Xinxing Plant conducted 12 street-cleaning environmental volunteer activities, with a total of 281 volunteer participations. 2. On November 15 and November 23, a hiking and river conservation activity was held at the Luzhu Guangming Park riverside trail, with a total of 2,467 participants, including 2,338 employees and 129 family members.
Charity and Care Services	1. Employee Welfare Committee Charity Association 2. Labor Union 3. Local charitable organizations	1. Conduct regular visits to orphanages and elderly care homes, and collect daily necessities and other supplies for donation to social welfare organizations. 2. In collaboration with the Employee Welfare Committee Charity Association and local charitable organizations, organize second-hand charity markets, with all proceeds donated to disadvantaged groups. 3. Assist vulnerable groups in applying for emergency relief subsidies from Formosa Plastics Group' s "Diligence Foundation."	1. Xinxing Plant and Shulin Plant conducted a total of 27 charity care service activities, supporting local vulnerable groups and elderly people, as well as institutions such as Fusing Developmental Center, Shijian Zenxin Association, charitable organizations, and fundraising for funeral expenses of disadvantaged families. A total of 5,016 participations were recorded, with approximately NT$1,015,000 donated. 2. Xinxing and Shulin Plants participated in Huashan Foundation' s Lunar New Year meal donation program for elderly people living alone (NT$101,000). In addition, the Love Association conducted 5 visits to care institutions, with donations totaling NT$132,000, resulting in a combined donation of NT$233,000.

Community Visits and Communication



Meal provision support for vulnerable residents in Changxing Village by Xinxing Plant.



Shulin Plant distributed red envelopes to disadvantaged families and conducted a winter care program to provide

Arts and Cultural Promotion





Sponsorship of the “Shulin Beauty” Lantern Festival Exhibition in New Taipei City

Charity and Care Services



Holiday Care and Meal Delivery Service for Elderly Living Alone in Collaboration with the Huashan Social Welfare Foundation



Environmental Cleaning and Dumpling-Making Volunteer Service at Ark Special Education and Care Center

Environmental Volunteer Service





Employees of the Jinxing Plant and Environmental Volunteers of Changxing Village jointly participated in a street cleanup volunteer activity.

5.2 Environmental Stewardship Program (Responsible Unit: Administration Department)

NYPCB Nature Conservation and Biodiversity Policy

NYPCB places great importance on nature conservation and biodiversity preservation, recognizing the close interrelationship between business operations and the natural environment. NYPCB is committed to complying with applicable environmental laws and regulations throughout its production, construction, and operational activities, minimizing impacts on ecosystems, and continuously advancing biodiversity-related initiatives to achieve harmonious coexistence between people and nature.

NYPCB Commitments to Nature Conservation and Biodiversity

1. Comply with laws and regulations related to biodiversity and ecological conservation, as well as international initiatives such as the United Nations Sustainable Development Goals (SDGs).
2. Continue to promote pollution prevention, energy conservation and carbon reduction, water conservation, and circular economy initiatives to reduce dependence on and impacts on natural resources.
3. Avoid development activities in areas of significant ecological sensitivity.
4. Enhance green spaces within plant premises and maintain the surrounding ecological environment to improve habitat quality, while disclosing the results of biodiversity surveys conducted at NYPCB's plants.

NYPCB recognizes the environmental and ecological impacts of its operations during facility management and is committed to protecting and preserving the surrounding ecosystems. The Nankan River, located near the NYPCB Jinxing Plant in Taoyuan, is a long-term and primary area of concern. In addition to serving as a receiving water body for plant effluent discharge, NYPCB also places strong emphasis on the connection between its operations and the local environment.

The NYPCB Jinxing Plant is located near the Nankan River, while the Shulin Plant is situated near the Dahan River. All sites are located within areas designated by the government as Type B industrial zones, which are exclusively for industrial use and are not located within ecological protection areas (including national parks, wildlife reserves, nature reserves, or coastal protection zones). NYPCB's facilities in the United States, Hong Kong, and Kunshan are either located outside ecological protection areas or not situated within such designated zones.

Going forward, NYPCB will continue to improve its manufacturing processes and equipment to reduce wastewater and air emissions, enhance treatment efficiency, and minimize environmental impact.

Highlight Action 1: Nankan River Environmental Protection

- Project Objective:
  Nankan River environmental conservation and maintenance
- Inputs:
  - Collaborating Unit: NYPCB Environmental Volunteer Team
  - Site Scope: Lower reaches of the Nankan River (Riverside Trail near Guangming Park, Luzhu District)
- Outputs:
  - Annual river conservation activities organized by environmental volunteers: two events were held in 2025 (November 15 and November 23), with a total of 2,467 participants.
  - In 2025, the two river cleanup activities resulted in the removal of approximately 3 kg of waste from the lower reaches of the Nankan River.
- Impact: Enhanced community environmental awareness and strengthened ecological conservation outcomes.





Appendix 1: Boundaries of Information Disclosure

	Sustainability issues	NYPCB Circuit Board	NYPCB USA Company	NYPCB Hong Kong Company	NYPCB Kunshan Company
Corporate governance	Corporate governance and integrity in business practices	●	●	●	●
	Operating financial performance	●	●	●	●
	Digital Transformation and Information Security	●	-	-	●
	Innovative research and development, and green products	●	-	-	●
	Sustainable supply chain management	●	-	-	●
	Customer relationship management	●		-	-
environmental protection	Climate change mitigation and adaptation	●	●	-	●
	Energy management	●	●	-	●
	Air pollution management	●	-	-	●
	Water resource management	●	-	-	●
	Waste and chemical safety management	●	-	-	●
Social responsibility	Occupational Health and Safety	●	-	-	●
	Employee benefits and salaries	●	●	-	●
	Talent recruitment and diversified development	●	●	-	●
	Human rights due diligence	●	-	-	-
	Product safety responsibility	●	-	-	●
	Community participation and social welfare	●	-	-	-

Note 1: NYPCB USA is only for sales personnel, and NYPCB Hong Kong is the holding company, so some information is not available.

Appendix 2: Global Sustainability Reporting Standards (GRI Standards) Comparison Table

Use the statement	From January 1, 2025 to December 31, 2025, NYPCB Circuit Board will be reported in accordance with GRI guidelines
GRI Universal Guidelines	GRI 2: General Disclosure 2021
GRI industry standards apply	Not applicable

GRI 2: General Disclosure 2021

Disclosure indicators	Chapter comparison in the report
2-1 Detailed Organization Information	About the report 1.1.1 Company Profile
2-2 Entities included in the organization's sustainability reporting	About the report
2-3 Report time, frequency, and contact person	About the report
2-4 Information Restructuring(Note 1)	3.2.5 Greenhouse Gas and Energy Management 3.4 Air pollution control 4.3.2 Implementation of employee continuing education and training Appendix 3: Sustainability Accounting Standards Board (SASB) Comparison Table
2-5 External Assurance/Conviction	About the report Appendix 4: Verification Statement
2-6 Activities, value chains, and other business relationships	About the report 1.1.2 Market Overview and Development Vision 2.3.1 Suppliers and contractors
2-7 employees	4.1.1 Diversify Human Resource Structure
2-8 Non-employee workers	4.1.1 Diversify Human Resource Structure
2-9 Governance Structure and Composition	About the report 1.1.1 Company Profile 2.1.1 Board of Directors Operations
2-10 Nomination and selection of the highest governing body	2.1.1 Board of Directors Operations
2-11 The chairperson of the highest governing body	2.1.1 Board of Directors Operations
2-12 The role of the highest governing body in overseeing impact management	2.1.1 Board of Directors Operations

Disclosure indicators	Chapter comparison in the report
2-13 The person responsible for impact management	About the report
2-14 The Role of the Supreme Governing Body in Sustainability Reporting	About the report 2.1.1 Board of Directors Operations
2-15 Conflict of interest	2.1.1 Board of Directors Operations 2.1.3 Operate with integrity
2-16 Communicate key major events	2.1.5 Regulatory Compliance
2-17 The collective intelligence of the highest governing unit	2.1.1 Board of Directors Operations
2-18 Performance evaluation of the highest governance unit	2.1.1 Board of Directors Operations
2-19 Salary Policy	2.1.1 Board of Directors Operations
2-20 The process for determining compensation(Note 2)	2.1.1 Board of Directors Operations
2-2021 Total Compensation Ratio	2.1.1 Board of Directors Operations
2-22 Statement of Sustainable Development Strategy	About the report
2-23 Policy Commitments	2. Corporate Governance_Policy Commitment 3. Environmentally friendly policy commitments 4. Employee care policy commitments 4.2.3 Employee Care and Human Rights
2-24 Incorporate Policy Commitments	1.About NYPCB 2. Corporate governance 3. Environmentally friendly 4. Employee care 5. Social welfare
2-25 Procedures for Remedying Negative Shocks	2.1.3 Operate with integrity 2.1.5 Regulatory Compliance 2.5.2 Supplier and contractor evaluation and grading 3.5.2 Chemical safety 4.2.1 Employee compensation and benefits 4.5 Occupational Safety and Health
2-26 Mechanisms for seeking advice and raising concerns	1.3.1 Customer Service 2.1.3 Operate with integrity 2.1.5 Regulatory Compliance 2.4.1 Customer Service 2.3.2 Management and evaluation of suppliers and contractors 3.1.1 Environmental Protection Policy 4.2.3 Employee Care and Human Rights 4.5.1 Occupational Health and Safety
2-27 Regulatory compliance	2.1.5 Regulatory Compliance
2-28 Membership in public associations	1.1.1 Company Profile
2-29 Stakeholder Consultation Policy	About the report
2-30 Collective agreements	4.2.3 Employee Care and Human Rights

Note 1: Since the 2024 greenhouse gas inventory has already been verified by a third party, the value has been updated from self-inventory to verified values
The 2023-2024 VOC, PM, HAP figures have been corrected due to misprints
This year's SASB indicators have been verified by a third party, and some data have been reconfirmed and corrected
Note 2: All remuneration shall be reviewed by the Compensation Committee

GRI Subject Guidelines

Theme	GRI indicator comparison	Chapter comparison in the report	Omitted/ Remarks
Management Policy	3-1 Process for deciding on major topics	About the report	
	3-2 List of Major Topics	About the report	
Material topic: Operating financial performance			
Management Policy	3-3 Major Topic Management	1. About NYPCB	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed by the organization	1.1.3 Financial Performance	
	201-2 Financial impacts and other risks and opportunities arising from climate change	3.2.3 Climate Change Risk Opportunity Management	
	201-3 Defined benefit obligations and other retirement plans	4.2.1 Employee compensation and benefits	
	201-4 Drawn from government financial assistance	1.1.3 Financial Performance	
Key topic: Customer Relationship Management			
Management policy	3-3 Major Topic Management	1. About NYPCB	
GRI 418: Customer Privacy 2016	418-1 Complaints confirmed to infringe on customer privacy or loss of customer data	2.2.2 Information Security	
Major Topic: Corporate Governance and Integrity Management			
Management Policy	3-3 Major Topic Management	2. Corporate governance	
GRI 205: Anti-Corruption 2016	205-1 Operational sites that have undergone corruption risk assessments	2.1.3 Operate with integrity	
	205-2 Communication and training on anti-corruption policies and procedures	2.1.3 Operate with integrity	
	205-3 Confirmed corruption cases and actions taken	2.1.3 Operate with integrity	
GRI 206: Anti-competitive Conduct 2016	206-1 Legal actions against anti-competitive conduct, antitrust, and monopolistic conduct	2.1.3 Operate with integrity	
Major Theme: Climate Change Mitigation and Adaptation			
Management Policy	3-3 Major Topic Management	3. Environmentally friendly	
GRI 201: Economic Performance 2016	201-2 Financial impacts and other risks and opportunities arising from climate change	3.2.3 Climate Change Risk Opportunity Management	

Theme	GRI indicator comparison	Chapter comparison in the report	Omitted/ Remarks
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions	3.2.5 Greenhouse Gas and Energy Management	
	305-2 Indirect (Scope 2) greenhouse gas emissions	3.2.5 Greenhouse Gas and Energy Management	
	305-4 Greenhouse gas emission intensity	3.2.5 Greenhouse Gas and Energy Management	
	305-5 Reduction of greenhouse gas emissions	3.2.5 Greenhouse Gas and Energy Management	
	305-6 Emissions of ozone-depleting substances (ODS).	3.4 Air pollution control	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	3.4 Air pollution control	
Major topic: Energy management			
Management policy	3-3 Major Topic Management	3. Environmentally friendly	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	3.2.5 Greenhouse Gas and Energy Management	
	302-3 Energy Intensity	3.2.5 Greenhouse Gas and Energy Management	
	302-4 Reduce energy consumption	3.2.5 Greenhouse Gas and Energy Management	
Major topic: Water resource management			
Management Policy	3-3 Major Topic Management	3. Environmentally friendly	
GRI 303: Water and Effluent 2018	303-1 Mutual Impacts of Shared Water Resources	3.3.1 Water use management	
	303-2 Management of Drainage-Related Impacts	3.3.3 Wastewater discharge	
	303-3 Water Intake Volume	3.3.1 Water use management	
	303-4 Displacement	3.3.1 Water use management	
	303-5 Water consumption	3.3.1 Water use management	
Major topic: Waste and chemical safety management			
Management Policy	3-3 Major Topic Management	3. Environmentally friendly	
GRI 306: Waste 2020	306-1 Significant impacts related to waste generation and waste generation	3.5.1 Waste management	
	306-2 Management of significant impacts related to waste	3.5.1 Waste management	
	306-3 Generation of waste	3.5.1 Waste management	
	306-4 Disposal and transfer of waste	3.5.1 Waste management	
	306-5 Direct disposal of waste	3.5.1 Waste management	
Key topic: Employee benefits and salaries			
Management Policy	3-3 Major Topic Management	4. Employee care	
GRI 401: Labor Relations 2016	401-1 New and departing employees	4.1.1 Diversify Human Resource Structure	
	401-2 Benefits provided to full-time employees (excluding temporary or part-time staff).	4.2.1 Employee compensation and benefits	
	401-3 Parental Leave	4.2.1 Employee compensation and benefits	
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1 Diversity of governance units and employees	2.1.1 Board of Directors Operations 4.1.1 Diversify Human Resource Structure	
	405-2 The ratio of base salary to compensation for women and men	4.2.1 Employee compensation and benefits	
Major Topic: Occupational Health and Safety			
Management Policy	3-3 Major Topic Management	4. Employee care	
GRI 403: Occupational Safety and Health 2018	403-1 Occupational Safety and Health Management System	4.4.1 Workplace safety	
	403-2 Hazard identification, risk assessment, and accident investigation	4.4.1 Workplace safety	
	403-3 Occupational Health Services	4.4.1 Workplace safety	
	403-4 Participation, consultation, and communication related to occupational safety and health workers	4.4.1 Workplace safety	
	403-5 Training for workers related to occupational safety and health	4.4.2 Public Safety in the Plant Area	
	403-6 Worker Health Promotion	4.4.1 Workplace safety	
	403-7 Prevent and mitigate occupational health and safety impacts directly related to business relationships	4.4.1 Workplace safety	
	403-8 Workers covered by the occupational safety and health management system	4.4.1 Workplace safety	
	403-9 occupational damage	4.4.1 Workplace safety	
	403-10 occupational diseases	4.4.1 Workplace safety	

Appendix 3: Sustainability Accounting Standards Board (SASB) Comparison Table

Disclosure Topic: Product Security

Indicator code	Disclosure indicators		Contrast and reveal			Chapter comparison
			2023	2024	2025	
TC-HW-230a.1	A description of methods for identifying and resolving data security risks in products	NYPCB	The products of NYPCB and its Subsidiary are not end products and are designed and manufactured according to customer product design specifications, so there is no risk of product data exposure			2.2.2 Information security
		Subsidiary				

Disclosure Topic: Employee Engagement, Diversity & Inclusion

Indicator code	Disclosure indicators			Contrast and reveal										Chapter comparison
				2023				2024				2025				
				Local nationality		Not of local nationality		Local nationality		Not of local nationality		Local nationality		Non-local nationality		
				Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
TC-HW-330a.1	The percentage (unit: %)) of gender and racial representation of employees in (1) management, (2) technical staff, and (3) all other employees	NYPCB	(1) Management level	6.4	1.7	0.0	0.0	7.0	1.7	0.0	0.0	6.6	1.6	0.0	0.0	4.1.1 Diversified workforce structure
			(2) Technical personnel	16.0	7.8	0.0	0.0	16.9	8.8	0.0	0.0	15.5	8.3	0.0	0.0	
			(3) All other employees	67.0	64.8	10.5	25.6	68.0	67.8	8.3	21.7	66.4	63.3	11.5	26.8	
		Subsidiary	(1) Management level	-	-	-	-	-	-	-	-	2.8	4.1	0.0	0.0	
			(2) Technical personnel	-	-	-	-	-	-	-	-	12.2	17.1	0.0	0.0	
			(3) All other employees	-	-	-	-	-	-	-	-	85.0	78.8	0.0	0.0	

Disclosure Topic: Product Design & Lifecycle Management (Responsible Units: Quality Assurance Division/Sales Division).

indicator Codename	Disclosure indicators			Contrast and reveal			Chapter comparison
				2023 (Note).	2024 (Note).	2025	
TC-HW-410a.1	Products containing substances subject to IEC 62474 reclusivability, percentage of revenue (unit: %) Note 1: The 2023-2024 data is updated and re-examined according to the latest standards and criteria.	NYPCB	ABFS	69	61	67	1.2.3 Green product design
			PPS	20	27	25	
			PCB	11	12	8	
		Subsidiary	ABFS	40	22	22	
			PPS	28	39	51	
			PCB	32	39	27	

indicator Codename	Disclosure indicators	Contrast and reveal			Chapter comparison
		2023 (Note).	2024 (Note).	2025	
TC-HW-410a.2	The percentage of revenue (unit: %) of qualified products that meet EPEAT or equivalent requirements	Our products are electronic components and are not end-brand products. EPEAT certification and energy efficiency certification are applied for by brand manufacturers for complete machine products. Our company cannot apply individually, but we can cooperate with customers by providing relevant environmental data to support their certification needs.			-
TC-HW-410a.3	Percentage of revenue from products certified for energy efficiency (unit: %)				
TC-HW-410a.4	Total weight of scrapped products and recycled electronic waste (unit: metric tons).	By 2025, the parent company of NYPCB Power will scrap ABFS and PPS boards totaling 85 metric tons, which will be handled by qualified domestic removal and disposal companies for removal and sent to qualified waste treatment plants, but it is still not possible to obtain the total recycled weight and the percentage of reuse from the manufacturer. [禹			-
	Percentage of recycling and reuse (unit: %)				

Disclosure topic: Supply Chain Management (Responsible unit: Materials Division).

indicator Codename	Disclosure indicators			Contrast and reveal			Chapter comparison
				2023	2024	2025	
TC-HW-430a.1	Tier 1 suppliers (1) have an RBA Validated Audit Process (VAP) or equivalent audit as a percentage of supplier categories (a) for all suppliers and (b) high-risk suppliers (unit: %) *Tier 1 suppliers at NYPCB Power are defined as those with the top 60 transaction volumes	NYPCB	(a) All suppliers (unit: %)	5%	8%	7%	-
			(b) High-risk suppliers (unit: %)	0%	0%	0%	
		Subsidiary	(a) All suppliers (unit: %)	-	-	1.4%	
			(b) High-risk suppliers (unit: %)	-	-	0%	
TC-HW-430a.2	Tier 1 suppliers: (1) the percentage of audited vendors that have not passed the RBA Validated Audit Process (VAP) or equivalent audits, and (2) the improvement rate for (a) material deficiencies and (b) other deficiencies	NYPCB	Percentage of vendors not passing the audit (unit: %)	ON (Currently, whether suppliers have applied for RBA certification has not yet been counted; plans include this in future supplier survey design.)			-
			Material Deficiency Improvement Rate (unit: %)				
			Improvement rate of other deficiencies (unit: %)				
		Subsidiary	Percentage of vendors not passing the audit (unit: %)				
			Material Deficiency Improvement Rate (unit: %)				
			Improvement rate of other deficiencies (unit: %)				

Disclosure topic: Materials Sourcing

indicator Codename	Disclosure indicators		Contrast and reveal			Chapter comparison
			2023	2024	2025	
TC-HW-440a.1	Explain the risk management methods for using key raw materials	NYPCB	Exclusive or sole suppliers of key suppliers must establish and update their Business Continuing Plans (BCP) annually, companies should appropriately manage emergency response plans, and require suppliers to conduct annual self-risk assessments			2.3.3 Supply chain issues
		Subsidiary				

Operational Metrics: Number of units produced by product Scope

indicator Codename	Disclosure indicators		Contrast and reveal			Chapter comparison
			2023	2024	2025	
TC-HW-000. A	The quantity of products produced is determined by product Scope (unit: thousand square feet). Note 1: The product quantities disclosed in the original 2023~2024 report already included Subsidiary; this adjustment shows them separately.	NYPCB	2,065	1,655	2,604	-
		Subsidiary	8,481	9,916	10,823	

Operational Metrics: Area of manufacturing facilities

indicator Codename	Disclosure indicators		Contrast and reveal			Chapter comparison
			2023	2024	2025	
TC-HW-000. B	Factory area (unit: square meters).	NYPCB	The two production sites together cover a total area of 243,689 ㎡			-
		Subsidiary	One production site totals 245,277.83 ㎡			

Operational Metrics: Percentage of production from owned facilities

indicator Codename	Disclosure indicators		Contrast and reveal			Chapter comparison
			2023	2024	2025	
TC-HW-000. C	Percentage of self-owned facility production (unit: %)	NYPCB	100%	100%	100%	-
		Subsidiary	100%	100%	100%	

Note 1: Subsidiary data will begin to be investigated and disclosed starting in 2025. NYPCB Power America's U.S. company only has sales staff, while NYPCB Hong Kong Company is a holding company with no production base.

Appendix 4: Comparison Table of Procedures for Preparation and Filing of Corporate Sustainability Reports by Listed Companies

Sustainability Disclosure Indicator—Electronic Components Industry (Responsible Unit: Safety and Health Section).

Number	indicator	indicator Types	Annual disclosure status		Unit	Note
1	Total energy consumption	Quantification	NYPCB	2,240,229.59	Gigajoule (GJ).	
			Subsidiary	1,880,021.18		
	Percentage of purchased electricity	Quantification	NYPCB	79.3	Percentage (%)	
			Subsidiary	77.9		
	Renewable energy usage rate	Quantification	NYPCB	2.1	Percentage (%)	
			Subsidiary	0		
2	Total water intake amount	Quantification	NYPCB	4,701,168	Thousand cubic meters (1,000m^3)	
			Subsidiary	1,253,957		
	Total water consumption	Quantification	NYPCB	1,006,488	Thousand cubic meters (1,000m^3)	
			Subsidiary	975,073		
3	The weight of the hazardous waste generated	Quantification	NYPCB	3,908	Metric ton (t)	
			Subsidiary	13,670		
	Percentage of hazardous waste recycled	Quantification	NYPCB	95.3	Percentage (%)	
			Subsidiary	97.6		
4	Specify the number of people with occupational accident categories	Quantification	NYPCB	1; 1	Quantity (pieces; People).	
			Subsidiary	1; 1		
	Occupational accident rates	Quantification	NYPCB	0.01	Ratio (%)	
			Subsidiary	0.000014		

Number	indicator	indicator Types	Annual disclosure status		Unit	Note
5	Weight of end-of-life products in product lifecycle management (Note 1).	Quantification	NYPCB	-	Metric ton (t)	Our products are electronic components and are not end-brand products.
			Subsidiary	-		
	Percentage of scrap products recycled	Quantification	NYPCB	-	Percentage (%)	
			Subsidiary	-		
	Weight of electronic waste for product lifecycle management	Quantification	NYPCB	-	Metric ton (t)	
			Subsidiary	-		
	Percentage of electronic waste recycling	Quantification	NYPCB	-	Percentage (%)	
			Subsidiary	-		
6	Description of risk management related to the use of critical materials	Qualitative description	NYPCB	Exclusive or sole suppliers of key suppliers must establish and update their Business Continuing Plans (BCP) annually, companies should appropriately manage emergency response plans, and require suppliers to conduct annual self-risk assessments.	-	
			Subsidiary			
7	Total monetary losses arising from legal proceedings related to the Anti-Competitive Conduct Ordinance	Quantification	NYPCB	0	New Taiwan Dollar (Yuan)	
			Subsidiary	0		
8	Main product output by product Scope	Quantification	NYPCB	2,604	A thousand square feet of inches	
			Subsidiary	10,823		

Note 1: For sales of leftover materials or other recycling and disposal, relevant explanations must be provided.
Note 2: Subsidiary data will begin to be investigated and disclosed starting in 2025. NYPCB Power America's U.S. company only has sales staff, while NYPCB Hong Kong Company is a holding company with no production base.

Climate-related information for listed companies

<table>
<tr><th colspan="2">The risks and opportunities that climate change poses to the company, and the relevant response measures taken by the company</th><th>Implementation status</th><th>Chapter comparison</th></tr>
<tr><td>1</td><td>This outlines the board and management's supervision and governance of climate-related risks and opportunities.</td><td>The Board of Directors serves as the highest decision-making and supervisory authority for climate change response, with the Chairman serving as the top manager, responsible for overseeing climate-related issues and matters. To strengthen the board's supervisory responsibilities over sustainability matters such as climate change, the company established a Sustainability Development Committee under the board in May 2022, responsible for reviewing sustainable development policies, strategies, and management guidelines, overseeing the promotion of climate change and other sustainability-related matters and implementation plans by the company and merged Subsidiary, and reporting to the board, which then oversees the promotion of sustainable development goals.
At the management level, the company has established an "ESG Promotion Organization," convened by the General Manager, responsible for formulating the company's sustainability strategy and overseeing performance; Under the department, supervisors are appointed according to the main promotion projects to formulate and implement action plans on climate-related issues, reporting execution status quarterly and reporting to the Board of Directors annually. Additionally, other functional committees under the Board are responsible for governance of certain climate-related issues, including: the Audit Committee supervises overall risk management related to climate issues, regularly hears reports on internal control systems for related risks, and the implementation of internal audits. The Compensation Committee reviews managers' performance compensation, including ESG sustainability assessment indicators such as climate.</td><td>3.2.1
Climate Change Management Framework</td></tr>
<tr><td>2</td><td>Explain how the identified climate risks and opportunities affect the company's business, strategy, and finance in the short-, medium-, and long-term.</td><td>Climate risks and opportunities identified by our company and their impacts:
<table>
<tr><th>Climate risks and opportunities</th><th>Impact explanation</th></tr>
<tr><td>Transition Risks - Carbon fee collection</td><td>The Climate Change Response Act will classify manufacturing carbon emitters with greenhouse gas emissions of 25,000 tons or more of CO_2 equivalent (CO_2e) as subject to carbon fee collection, resulting in increased expenses. If carbon costs cannot be passed, product prices will become less competitive, causing financial impact.</td></tr>
<tr><td>Transition Risks - Energy costs</td><td>In response to climate change, coal-producing countries have reduced or even stopped coal mining, causing coal prices to climb and potentially increasing energy cost expenditures for the company.</td></tr>
<tr><td>Transition risks
The customer requested the introduction of green electricity</td><td>Consumer electronics customers (one of the top ten customers) demand full green electricity adoption in 2025. If customer requirements are not met, related revenue may be lost.</td></tr>
<tr><td>Physical risk
Floods and floods occurred</td><td>If strong winds or typhoons caused by abnormal weather conditions cause production line operations to prevent process hazards; If heavy rain or flooding occurs, it will cause the plant to halt work due to flooding. All these situations will affect operations and may result in revenue losses.</td></tr>
<tr><td>Physical risk
Water shortage</td><td>Based on the base period from 1996 to 2005, the plant's recent climate conditions (2016 to 2015) are estimated to see water shortages or droughts for two months each year. Climate abnormalities causing water shortages or droughts will result in revenue losses.</td></tr>
<tr><td>Opportunities for transformation
The electric vehicle market</td><td>Many countries around the world have established a timetable to implement fuel sales bans from 2020 to 2020 to address net zero emissions. In 20 years, consumers in these countries will only be able to choose electric vehicles or hydrogen fuel cell vehicles, which will drive rapid development of electric vehicles. The company is actively investing in R&D of electric vehicle-related products, such as substrates for electric vehicle peripheral products, which is expected to increase revenue from related products.</td></tr>
</table></td><td>3.2.3
Climate change risk opportunity management</td></tr>
</table>

	The risks and opportunities that climate change poses to the company, and the relevant response measures taken by the company	Implementation status	Chapter comparison
3	Describe the financial impact of extreme climate events and transitional actions.	(1) Extreme weather events: Abnormal weather causes water shortages, leading to water restrictions at the plant. Production reductions will be implemented in response. If heavy rainfall leads to flooding or droughts, the company may halt production. Based on 2025 revenue, the company's daily revenue could be affected by about 110 million NTD. A. Drought Response Strategy: Our company has signed a contract with the Taoyuan North District Water Resource Recovery Center to use recycled water. Since June 2025, 11,000 tons of recovered domestic water will be available daily for use at the plant. B. Response strategy for heavy rainfall and flooding events: Our company regularly inspects the company's drainage system and emergency response measures to ensure the impact of heavy rainfall events on production is minimized. (2) Transition Actions: Regarding transition risks, according to the Climate Change Response Act, our company will be subject to carbon fees to increase expenses. We will seek preferential rates and applications for industries with high carbon leakage risks, where our electricity accounts for over 90% of emissions, in accordance with SBTiFor carbon reduction, our company will adopt renewable energy and plan to introduce green electricity in 2025, which will increase operating costs. Therefore, the company actively promotes energy conservation and carbon reduction, such as continuously building solar photovoltaic systems and promoting circular economy carbon reduction initiatives, continuously transitioning toward low-carbon energy and reducing fuel consumption to lower costs. In 2023, the first phase of the solar photovoltaic system was completed at the Shulin plant and has been put into power supply, generating a total of 395,000 kWh in 2025.	3.2.3 Climate change risk opportunity management
4	Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	Our company's processes for identifying, assessing, and managing climate-related risks: background data collection → risk and operational assessment scope → risk and operational impact analysis → control measures and target setting. This involves collecting background data from various aspects to identify climate transition risks and physical risk issues. Then, climate risk assessments are conducted across the upstream and downstream of the value chain, as well as direct and indirect operational areas. Risk factors are assessed based on impact level and likelihood level criteria, risk factors are sorted by risk maps, and related countermeasures are formulated to mitigate, transfer, control, or accept responses. Implementation results are regularly reviewed and reported to the board of directors to facilitate continuous monitoring and improvement. Led by the Safety and Health Section, relevant units in the General Manager's Office are convened to jointly collect risk and opportunity information every six months, considering transformation risks (policy and legal/market/technology/reputation) and physical risks (chronic and acute). Risk explanations are provided for possible events, including the degree of financial impact, duration (short, medium, long), affected targets in the value chain, and potential risks. When developing opportunity scenarios, resource efficiency, energy, products and services, market, and adaptability are also considered, and opportunities are described for possible events, including the degree of financial impact, duration (short, medium, long), those affected in the value chain, and the likelihood of opportunities. The company uses a matrix chart of financial impact levels and the likelihood of risks and opportunities to determine significant risks and opportunities. The evaluation indicators are divided into five levels, with scores ranging from 5 to 1. Based on the nature of the risk, work with all units to jointly assess the likelihood and impact of occurrence, and promptly report to management to adjust the company's operational strategy.	3.2.3 Climate change risk opportunity management
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and main financial impacts should be explained.	Our company uses the worst-case scenario (The Worst-case Scenario) for both transformation and physical risk types, incorporating the analysis results into our strategic resilience assessment. 1. Transition risk uses the SBTi official assessment model, using 2020 as the base year to confirm the target emissions for Scope 1 and Scope 2 in 2020, achieving a 25% reduction in emissions over 10 years. Our company further analyzed the possible transition strategies, operating costs, capital expenditures, and other factors to achieve emission reduction targets. Since electricity accounts for about 90% of the company's emissions, purchasing green power is used as a scenario to assess the operating costs required to achieve reduction targets. If the unit price of green electricity increases by 2.2 to 2.5 NTD per kWh compared to the current electricity cost as a parameter, and the electricity usage in 2025 is used as the evaluation scenario, operating costs would increase by about 40 million NTD annually. 2. Physical risk uses the Shared Socioeconomic Pathways (SSP) defined in the Intergovernmental Panel on Climate Change (AR6) Sixth Assessment Report (AR 6) to estimate future emission scenarios, taking into account low-emission scenariosSSP1-2.6), medium emission (SSP2-4.5), high emission (SSP 3-7.0), and very high emission (SSP5-8.5) are four distinct pathways. The "Taiwan Climate Change Estimation Information and Adaptation Knowledge Platform Project" (TCCIP) key climate change indicators conduct scenario analysis, focusing mainly on the warming rate in the 21st century compared to 1850-1900, as well as the potential impacts of climate change in the medium term (2041-2060). Combined with disaster potential data from the National Science and Technology Center for Disaster Prevention and Recovery (NCDR), the study further analyzes the potential acute flooding at each plant under different scenarios , high temperatures, drought, and hillside disaster risks. If extreme weather events such as heavy rainfall, flooding, or drought occur, causing the company to halt production, based on 2025 revenue, the company's daily operating income could be affected by about 110 million NTD. However, after reviewing the drainage capacity and response procedures (typhoon and emergency response procedures) at the Jinxing and Shulin plants, these two plants already have sufficient capacity to handle heavy rainfall scenarios.	3.2.3 Climate change risk opportunity management

<table>
<tr><th colspan="2">The risks and opportunities that climate change poses to the company, and the relevant response measures taken by the company</th><th>Implementation status</th><th>Chapter comparison</th></tr>
<tr><td>6</td><td>If there is a transition plan to manage climate-related risks, explain the content of the plan and the indicators and objectives used to identify and manage physical and transition risks.</td><td>Our company promotes climate change risk and opportunity management through five major strategies, setting indicators and targets in areas such as low-carbon product R&D, green technology production, climate change risk adaptation, joint sustainability partnerships, climate initiatives, and awareness raising (for details, please refer to Chapter 3 of the 2025 Sustainability Report on Environmental Friendliness).
<table>
<tr><th>Strategy</th><th>indicator</th><th>Goal</th></tr>
<tr><td rowspan="2">Deploying green technology production</td><td>Greenhouse gas emissions under Scope 1 and 2</td><td>Base year 2020, 25% reduction in 2020</td></tr>
<tr><td>Increased use of renewable energy</td><td>Green electricity usage18.75 million kWh</td></tr>
<tr><td rowspan="5">Adapting to climate change risks</td><td>Water consumption per unit of output value (Million liters / million NTD)</td><td>Reduce usage by 2% annually based on the actual usage of the previous year</td></tr>
<tr><td>Amount of discharged wastewater recycled (million liters/day)</td><td>Based on the actual usage of the previous year, increase by 1% annually</td></tr>
<tr><td>Amount of unrecycled waste generated per unit of output value (metric tons/million dollars)</td><td>Based on the actual usage of the previous year, reduce by 1% annually</td></tr>
<tr><td>Proportion of recycled water used</td><td>Increase the proportion of external reclaimed water used</td></tr>
<tr><td>Scope 3 emissions</td><td>Base year 2020, 2020 Reduction 12.3%</td></tr>
<tr><td rowspan="2">Climate initiatives</td><td>CDP Climate Change</td><td>Leadership level and above</td></tr>
<tr><td>CDP Water Safety</td><td>Leadership level and above</td></tr>
</table>
To ensure stakeholders fully understand the company's efforts and achievements in promoting energy conservation, emission reduction, and circular economy, as well as its capabilities in managing real, transitional risks, and opportunities for climate change adaptation, the company has compiled reports based on the TCFD framework, including indicators and targets for managing physical and transition risks for each year. The 2021-2024 editions have been published on the company's official website (NYPCB homepage / Sustainability Development / Annual Reports).</td><td>3.2.4 Climate Change Indicators and Targets</td></tr>
<tr><td>7</td><td>If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.</td><td>To increase the awareness of greenhouse gas emissions at each plant and strengthen carbon reduction efforts, since 2022, Internal Carbon Pricing (ICP) has been promoted), through our company's self-developed greenhouse gas calculation system, we incorporate monthly greenhouse gas carbon emission costs (including excess carbon emission costs) into business performance calculations, thereby deepening greenhouse gas reduction efforts at each plant. Our company refers to the Ministry of Environment's "Carbon Fee Charging Regulations," setting a carbon price of 300 or 100 NTD per ton as internal carbon pricing, and estimates the company's carbon fee for 2026 as a reference for investment strategies and decisions. The company will continue to promote energy-saving and carbon-reduction measures to respond accordingly.</td><td>-</td></tr>
<tr><td>8</td><td>If climate-related targets are set, information should be provided on the activities covered, the scope of greenhouse gas emissions, the planning timeline, and annual progress to be achieved; If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be credited must be specified.</td><td>The absolute reduction targets for Greenhouse Gas Scope 1 and 2 use 2020 as the base year, 2021 as the starting year, and 2020 as the target year, with an expected reduction of 25% over 10 years. The target scope covers the Taiwan plant.
<table>
<tr><th>Year</th><th>Year 109 (Base year).</th><th>Year 114</th></tr>
<tr><td>碳排放量 (Ton-CO_2e)</td><td>419,319</td><td>431,486</td></tr>
<tr><td>Compared to the base year (%)</td><td>-</td><td>2.9%</td></tr>
</table>
Note: The company's Shulin plant completed expansion and officially began production in 2022, and its greenhouse gas emissions are included in the calculation, resulting in an increase in emissions compared to the baseline year.</td><td>3.2.4 Climate Change Indicators and Targets</td></tr>
<tr><td>9</td><td>Greenhouse gas inventory and assurance status, reduction targets, strategies, and concrete action plans.</td><td>1. Since 2010, our company has conducted greenhouse gas inventories and outsourced external organizations (such as SGS, BSI) for verification, and has reported emissions to the Ministry of Environment in accordance with the law.
2. To demonstrate our commitment to carbon reduction, in addition to publicly declaring short-, medium-, and long-term goals, we annually submit reports and disclosures of our company's carbon management to the international CDP (Carbon Disclosure Program). In 2023, we received a 'Leadership Rating' rating.
3. To confirm carbon reduction effectiveness, our company has submitted certification to the international SBTi (Science Based Targets initiative) organization to control carbon reduction by limiting warming to 2° C, which has been approved and approved. The reduction targets for Scope 1 and 2 emissions are 2% reduction within the first five years and 3% in the following five years.</td><td>-</td></tr>
</table>

Note: The Company has referenced the International Financial Reporting Standards (IFRS) S2 framework to disclose information regarding the governance, strategy, risk management, and metrics and targets concerning climate-related risks and opportunities.

1-1 Greenhouse gas inventory and assurance status of the company over the past two years

Greenhouse gas inventory information

Our company conducts inventories in accordance with the ISO14064-1 Greenhouse Gas Inventory Standard published by the International Organization for Standardization (ISO), conducting regular annual audits of our individuals. Greenhouse gas inventory data for the past two years is summarized in accordance with the Operations Control Act.

	Year	Total emissions (metric tons CO_2e)		Density (metric tons CO_2e/million NTD)	Data coverage
NYPCB Circuit Board	2024	Scope 1	5,496.29	13.25	covering all Taiwan plants, and since the headquarters' emissions are less than 5% of the total, the inventory is temporarily excluded
		Scope 2	422,416.07		
		Subtotal	427,912.36		
	2025	Scope 1	7,320.2	10.74	
		Scope 2	424,166.11		
		Subtotal	431,486.31		
NYPCB USA Company	2024	Scope 1	-	-	
		Scope 2	-		
		Subtotal	-		
	2025	Scope 1	-	144*10-5	
		Scope 2	0.58		
		Subtotal	0.58		

	Year	Total emissions (metric tons CO_2e)		Density (metric tons CO_2e/million NTD)	Data coverage
NYPCB Hong Kong Company	2024	Scope 1	0.187	-	
		Scope 2	21.685		
		Subtotal	21.873		
	2025	Scope 1	0.006	-	
		Scope 2	17.001		
		Subtotal	17.007		
NYPCB Kunshan Company	2024	Scope 1	9,049.89	6.74	
		Scope 2	261,689.2		
		Subtotal	270,739.09		
	2025	Scope 1	9,765.05	6.74	
		Scope 2	261,473.48		
		Subtotal	271,238.53		

Note 1: The 2026 annual verification data for NYPCB Power will obtain a greenhouse gas verification statement in August 2027, covering all Taiwan plants excluding the headquarters
Note 2: Our company uses the ISO 14064-1:2018 greenhouse gas inventory standard for inventory. The inventory data are based on the GWP summary emissions announced in the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).
Note 3: NYPCB Hong Kong Company is a holding company, so no relevant data is available

1-1-2 Greenhouse gas assurance information

The execution assurance status of greenhouse gas inventories for the company and some Subsidiary in the consolidated financial statements over the past two years is explained as follows:

	Year	confidence mechanism	Certainty criterion	Explanation of the certainty situation
NYPCB Circuit Board	2024	SGS Taiwan Inspection Technology Co., Ltd., BSI Singapore British Standards Institution Group Private Limited Taiwan Branch	Reasonable assurance of ISO 14064-1:2018 and ISO 14064-3:2019	Total greenhouse gas emissions (Scope 1+2) amounted to 427,912.35 metric tons CO_2e
	2025			Jinxing Plant has scheduled a three-phase BSI verification on March 6, 2026 Shulin Plant has scheduled for the third phase of SGS verification on April 16, 2026
NYPCB USA Company	2024	-	-	-
	2025	Ernst & Young	Reasonable assurance of ISO 14064-1:2018 and ISO 14064-3:2019	An inspection is scheduled before July 2026
NYPCB Hong Kong Company	2024	-	-	-
	2025	Ernst & Young	Reasonable assurance of ISO 14064-1:2018 and ISO 14064-3:2019	An inspection is scheduled before July 2026
NYPCB Kunshan Company	2024	CTI	Reasonable assurance of ISO 14064-1:2018 and ISO 14064-3:2019	Total greenhouse gas emissions (Scope 1+2) are 270,81153 metric tons CO_2e
	2025	CTI	Reasonable assurance of ISO 14064-1:2018 and ISO 14064-3:2019	The Kunshan plant has scheduled a third-party verification in April 2026

Note 1: NYPCB Hong Kong Company is a holding company, so no relevant data is available.

1-2 Greenhouse gas reduction targets, strategies, and concrete action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans, and achievement status of reduction targets

1. Greenhouse Gas Reduction Targets:

(1) Our company:

Using 2025 as the base year, the target is a 3% annual reduction for 'Scope 1 + Scope 2', with a long-term goal of carbon neutrality by 2020.

(2) Subsidiary:

Using 2025 as the base year, the "Scope 1 + Scope 2" target is a 3% annual reduction for the company's consolidated Subsidiary, aiming to achieve carbon neutrality in 2020.

2. Strategy

(1) Our Company:

Energy Saving Improvement: Equipment upgrades and process optimization, continuously introducing technologies such as equipment upgrades and process optimization.
Energy transition: Increase the proportion of electricity consumed by renewable energy and add renewable energy power generation systems.
Circular economy: Raw material reuse, introduction of recycled materials, introduction of recycled water, and waste reuse.
Other projects: employee electric vehicle replacement subsidies, promotion of paperless office practices, localization of suppliers.

(2) Subsidiary:

The company's consolidated financial statements show that Subsidiary follow the parent company's four major carbon reduction strategies and implement various energy-saving and carbon-reduction improvements.

3. Action plan

(1) Collect and assess climate change-related information, formulate response plans, regularly review and improve, and implement energy-saving and emission-reduction climate-related tasks.

(2) Promote process optimization, improve utility equipment efficiency, replace motors with energy-saving motors (IE 3), and improve energy efficiency in drying equipment.

(3) Promote energy conservation and carbon reduction by actively transforming into low-carbon energy through solar energy, green electricity, and the circular economy, reducing fuel usage.

4. Achievement of reduction targets:

Our company's emissions in 2025 were 431,000 tons, an increase of 4,000 tons compared to the 113th year's inspection of 42.7 million tons.

Appendix 5: Statement of Fact-Finding

INDEPENDENT ASSURANCE OPINION STATEMENT

Nan Ya Printed Circuit Board Corporation 2025 Sustainability Report

The British Standards Institution is independent to Nan Ya Printed Circuit Board Corporation (hereafter referred to as Nan Ya PCB in this statement) and has no financial interest in the operation of Nan Ya PCB other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Nan Ya PCB only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Nan Ya PCB. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Nan Ya PCB only.

Scope

The scope of engagement agreed upon with Nan Ya PCB includes the followings:

1. The assurance scope is consistent with the description of Nan Ya Printed Circuit Board Corporation 2025 Sustainability Report.
2. The evaluation of the nature and extent of the Nan Ya PCB's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Nan Ya Printed Circuit Board Corporation 2025 Sustainability Report provides a fair view of the Nan Ya PCB sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the Nan Ya PCB and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate Nan Ya PCB's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Nan Ya PCB's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards and SASB Standard(s) were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to Nan Ya PCB's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 10 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard(s) to assess and manage topic-related risks and opportunities.

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018), GRI Standards and SASB Standard(s) is set out below:

Inclusivity

This report has reflected a fact that Nan Ya PCB has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Nan Ya PCB's inclusivity issues.

Materiality

Nan Ya PCB publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Nan Ya PCB and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Nan Ya PCB's management and performance. In our professional opinion the report covers the Nan Ya PCB's material issues.

Responsiveness

Nan Ya PCB has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for Nan Ya PCB is developed and continually provides the opportunity to further enhance Nan Ya PCB's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Nan Ya PCB's responsiveness issues.

Impact

Nan Ya PCB has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Nan Ya PCB has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the Nan Ya PCB's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

Nan Ya PCB provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Nan Ya PCB's sustainability topics.

SASB Standards

Nan Ya PCB provided us with their self-declaration of in accordance with SASB Standard(s) (Hardware Sustainability Accounting Standard, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) are reported, partially reported, or omitted. In our professional opinion the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

The moderate level assurance provided is in accordance with AA1000AS v3 in our review of SASB Standard(s).

Responsibility

The sustainability report is the responsibility of the Nan Ya PCB's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

AA1000
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000-4/V3-XEH74

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2026-05-11

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